



The York Water Company

March 9, 2023

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
P.O. Box 3265
Harrisburg, PA 17105-3265

Re: The York Water Company's Acquisition of the Country View Manor Community,
LLC Wastewater System
Docket No. A-2021-3030076

Dear Secretary Chiavetta:

Enclosed on behalf of The York Water Company ("York Water" or the "Company") please find the original cost plant-in-service valuation of the former wastewater system of the Country View Manor Community, LLC ("CVM"). York Water is filing this original cost valuation pursuant to the Pennsylvania Public Utility Commission's ("Commission") Policy Statement at 52 Pa. Code § 69.711.

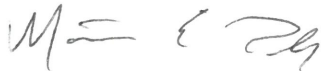
The Commission approved York Water's acquisition of CVM's wastewater assets by Order entered July 14, 2022 at Docket No. A-2021-3030076. On August 11, 2022, the transfer by sale of CVM's wastewater assets and rights to York Water was consummated. A tariff was filed effective August 23, 2022 incorporating CVM's former customers.

The cost of the system facilities was determined from CVM's records, project contracts and unit costs typical of other wastewater utilities in the region. The asset inventory was priced using unit costs for each vintage year. The unit costs were developed from typical unit costs experienced by other wastewater companies within the same region, published unit costs or experienced costs trended to the year of installation. The accrued depreciation was based on recognized methods using estimated survivor characteristics and the straight-line depreciation method. The estimated survivor curves are similar to those used by other Pennsylvania wastewater companies. The average service life procedure was used to apply the methods of depreciation to group properties for which a survivor curve was used to recognize the existence of life dispersion. It is York Water's understanding that CVM used no customer funds to build the facilities.

CVM determined that it was in the best interest of its current customers to sell its wastewater system to a company that has sufficient wastewater operations and maintenance experience to meet the wastewater demands of the public and has more experience in dealing with utility service and the regulatory requirements associated with providing such service. CVM concluded that its investment in maintaining the wastewater system in future years would be insufficient to provide reliable wastewater collection and treatment services.

York Water paid less than the depreciated original cost of the acquired assets and intends to include the depreciated original cost of the wastewater assets of CVM in its rate base claim in its next rate case. At that time, York Water will present its proposal that the acquisition adjustment should not be passed through in rates.

Sincerely,



Matthew E. Poff
CFO and Treasurer

Enclosure

cc: Bureau of Technical Utility Services
Office of Consumer Advocate
Office of Small Business Advocate
Michael Hassell, Post & Schell

THE YORK WATER COMPANY
PURCHASE OF COUNTRY VIEW MANOR WASTEWATER ASSETS AND RIGHTS
AUGUST 11, 2022

Acct	Asset	Units	Unit Cost	Original Cost	Accrued Depreciation	Depreciated Original Cost
	Structures and Improvements - Pumping					
35430	1994 Pump Station	1	\$	5,465.92 \$	3,826.14 \$	1,639.78
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	Structures and Improvements - Treatment					
35440	1994 Treatment Plant	1	\$	22,949.32 \$	16,064.52 \$	6,884.80
	Collection Sewers - Force					
36020	1994 2" PVC Force Main	643	\$	4.86 \$	2,186.36 \$	937.01
	Collection Sewers - Gravity					
36120	1994 6" PVC Collection Main	3,036	\$	14.57 \$	30,969.48 \$	13,272.63
36120	1994 8" PVC Collection Main	850	\$	19.43 \$	11,559.18 \$	4,953.93
	Customer Service Lines					
36320	1994 Laterals	54	\$	67.99 \$	2,570.03 \$	1,101.44
	Pumping Equipment					
37130	1994 Pumps	2	\$	3,208.69 \$	4,492.17 \$	1,925.22
	Treatment and Disposal Equipment					
38040	1994 Grease Interceptor	1	\$	5,332.34 \$	3,732.64 \$	1,599.70
38040	1994 Blower/Motor with Controls	3	\$	4,806.04 \$	10,092.68 \$	4,325.43
	Total Assets			\$ 127,599.06	\$ 89,319.34	\$ 38,279.72