



# The York Water Company

July 3, 2023

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

Re: The York Water Company's Acquisition of the SYC WWTP, L.P., Almony's Enterprise, LLC, Adhesives Research, Inc., Madison Range, Inc., Rodney L. Krebs, Rodney L. Krebs Family L.P., SCI/RLK Partners, and R.T. Barclay, Inc. Wastewater System  
Docket Nos. A-2021-3029231 and A-2021-3029237

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 SYC WWTP, L.P., Almony's Enterprise, LLC, Adhesives Research, Inc., Madison Range, Inc., Rodney L. Krebs, Rodney L. Krebs Family L.P., SCI/RLK Partners, and R.T. Barclay, Inc. ("SYC"). 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 SYC's wastewater assets by Order entered October 27, 2022 at Docket Nos. A-2021-3029231 and A-2021-3029237. On December 1, 2022, the transfer by sale of SYC's wastewater assets and rights to York Water was consummated. A tariff was filed effective December 9, 2022 incorporating SYC's former customers.

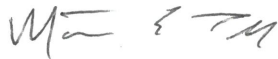
The cost of the system facilities was determined from SYC's records, project contracts and unit costs typical of other wastewater utilities in the region. The asset inventory was priced using unit costs for each vintage year. The unit costs were developed from typical unit costs experienced by other 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 SYC used no customer funds to build the facilities.

SYC 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. SYC 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 SYC 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  
YORK, PENNSYLVANIA

ORIGINAL COST AND  
RELATED ACCRUED DEPRECIATION OF  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES  
WASTEWATER SYSTEM  
AS OF NOVEMBER 30, 2022

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

THE YORK WATER COMPANY  
YORK, PENNSYLVANIA

ORIGINAL COST AND  
RELATED ACCRUED DEPRECIATION OF  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES  
WASTEWATER SYSTEM  
AS OF NOVEMBER 30, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Camp Hill, Pennsylvania



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June 22, 2023

The York Water Company  
130 East Market Street  
York, PA 17401-1219

Attention Matthew E. Poff, CPA  
Chief Financial Officer

Gentlemen:

Pursuant to your request, we have determined the original cost and related accrued depreciation as of November 30, 2022, of the wastewater assets of the Southern York County Wastewater Facilities System.

The attached report includes a brief description of the system, a description of the methods used in the determination of original cost and accrued depreciation, the itemized original cost of wastewater system facilities by account and installation year, and the detailed calculations of accrued depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS  
President

JJS/mle

074830.000

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## PART I. INTRODUCTION

THE YORK WATER COMPANY  
ORIGINAL COST AND RELATED ACCRUED DEPRECIATION OF  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES  
AS OF NOVEMBER 30, 2022

PART I. INTRODUCTION

PLAN OF REPORT

The purpose of the study was to determine the original cost and related accrued depreciation as of November 30, 2022, of the wastewater assets of the Southern York County Wastewater Facilities.

The study is presented in three parts. Part I, Introduction, contains statements with respect to the plan of the report, the system facilities, the procedures employed, and a summary of the results of the study. Part II, Original Cost, presents the detailed analysis of the original cost of the Southern York County Wastewater Facilities by account and vintage year. Part III, Calculation of Accrued Depreciation, develops the accrued depreciation related to the original cost as of November 30, 2022.

DESCRIPTION OF SYSTEM

The Southern York Wastewater Facilities provides service to approximately 71 wastewater customers in the Southern York Township. The wastewater system assets include land, a wastewater treatment facility, PVC mains of varying sizes, services, manholes and pumping equipment. The system originally began to provide service in 1995.

## DETERMINATION OF ORIGINAL COST

The cost of system facilities was determined from the Southern York County Wastewater Facilities records and unit costs typical of other wastewater utilities in the region. The asset inventory was priced based on engineering reports from two engineering firms by vintage year. The unit costs were developed from typical unit costs experienced by other wastewater companies within the same region or published unit costs.

## CALCULATION OF ACCRUED DEPRECIATION

The accrued depreciation calculation in Part III of the report 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.

A summary table of accrued depreciation applicable to original cost is set forth in Part III of the report. The detailed calculations by account and vintage follow the summary table.

## RESULTS OF STUDY

The table on page II-2 summarizes the original cost and related accrued depreciation by account for the Southern York County Wastewater Facilities as of November 30, 2022. The original cost was brought forward from Part II of the report and the accrued depreciation from Part III of the report.

**THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES**

**TABLE 1. SUMMARY OF ORIGINAL COST AND ACCRUED DEPRECIATION OF  
WASTEWATER SYSTEM AS OF NOVEMBER 30, 2022**

<u>ACCOUNT</u> (1)	<u>DESCRIPTION</u> (2)	<u>ORIGINAL COST</u> (3)	<u>ACCRUED DEPRECIATION</u> (4)
353.00	LAND	50,000.00	-
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	6,004.75	2,863
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	111,981.02	41,787
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	4,021.02	2,426
355.00	POWER GENERATION EQUIPMENT	7,517.65	6,023
361.20	COLLECTION SEWERS - GRAVITY	560,718.82	211,088
361.21	COLLECTION SEWERS - MANHOLES	61,443.06	26,164
363.00	CUSTOMER SERVICE LINES	43,894.55	18,692
371.00	PUMPING EQUIPMENT	17,582.61	9,470
380.40	TREATMENT AND DISPOSAL EQUIPMENT	<u>294,985.18</u>	<u>121,079</u>
<b>TOTAL WASTEWATER PLANT</b>		<b><u>1,158,148.66</u></b>	<b><u>439,592</u></b>

PART II. ORIGINAL COST

**THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES**

**TABLE 2. SUMMARY OF ANALYSIS OF ORIGINAL COST OF  
WASTEWATER SYSTEM AS OF NOVEMBER 30, 2022**

<u>ACCOUNT</u> (1)	<u>DESCRIPTION</u> (2)	<u>ORIGINAL COST</u> (3)
353.00	LAND	50,000.00
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	6,004.75
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	111,981.02
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	4,021.02
355.00	POWER GENERATION EQUIPMENT	7,517.65
361.20	COLLECTION SEWERS - GRAVITY	560,718.82
361.21	COLLECTION SEWERS - MANHOLES	61,443.06
363.00	CUSTOMER SERVICE LINES	43,894.55
371.00	PUMPING EQUIPMENT	17,582.61
380.40	TREATMENT AND DISPOSAL EQUIPMENT	<u>294,985.18</u>
<b>TOTAL WASTEWATER PLANT</b>		<b><u>1,158,148.66</u></b>

DETAILED ORIGINAL COST AS OF NOVEMBER 30, 2022

**THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES**

**DETAILED ORIGINAL COST AS OF NOVEMBER 30, 2022**

DEPR GROUP (1)	QUANTITY (2)	SIZE (3)	VINTAGE (4)	ORIGINAL COST (5)
<b>353.00 LAND</b>				
LAND	1		1995	50,000
				<u>50,000</u>
<b>354.30 STRUCTURES AND IMPROVEMENTS - PUMPING</b>				
U/G PUMP STATION W/2 PUMPS	1		1995	6,005
				<u>6,005</u>
<b>354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT</b>				
WASTEWATER TREATMENT PLANT	1		1995	67,473
CHEMICAL BUILDING	1		2011	31,174
MECHANICAL FILTRATION SYSTEM BUILDING	1		2010	13,333
				<u>111,981</u>
<b>354.70 STRUCTURES AND IMPROVEMENTS - GENERAL</b>				
STORAGE SHED	1		2002	4,021
				<u>4,021</u>
<b>355.00 POWER GENERATION EQUIPMENT</b>				
GENERATOR	1		1995	7,518
				<u>7,518</u>
<b>361.20 COLLECTION SEWERS - GRAVITY</b>				
GRAVITY MAINS - NORTHERN PARTNERS (PVC)	3,760	8"	1995	161,866
GRAVITY MAINS - SYC (PVC)	5,199	8"	1995	223,814
GRAVITY MAINS - ALBRIGHT (PVC)	4,066	8"	1995	175,039
	<u>13,025</u>			<u>560,719</u>
<b>361.21 COLLECTION SEWERS - MANHOLES</b>				
MANHOLES (NORTHERN PARTNERS)	13		1995	20,481
MANHOLES (SYC)	20		1995	31,509
MANHOLES (ALBRIGHT)	6		1995	9,453
	<u>39</u>			<u>61,443</u>
<b>363.00 CUSTOMER SERVICE LINES</b>				
SERVICE LATERALS (COMMERCIAL)	14		1995	8,655
SERVICE LATERALS (INDUSTRIAL)	9		1995	5,564
SERVICE LATERALS (RESIDENTIAL)	48		1995	29,675
	<u>71</u>			<u>43,895</u>
<b>371.00 PUMPING EQUIPMENT</b>				
EQUALIZATION TANK SUBMERSIBLE PUMP	4		2001	15,490
AIR LIFT PUMP	2		1995	2,092
				<u>17,583</u>
<b>380.40 TREATMENT AND DISPOSAL EQUIPMENT</b>				
INFLUENT COMMUNUTOR	1		2011	2,391
EQUALIZATION TANK	4	6,925 gallons	1995	30,475
AERATION TRAINS(6 TANKS/TRAIN)	2	41,500 gallons	1995	94,471
CLARIFIER	4		1995	54,900
EFFLUENT FILTER SYSTEM	1		1995	3,050
UV DISINFECTION SYSTEM	1		1995	11,682
MONITOR WELLS	2		1995	6,558
POST-AERATION TANK	1		1995	3,352
AEROBIC SOLIDS DIGESTER	4	7,625 gallons	1995	21,942
AUTOMATIC CHEMICAL FEEDERS	2		2011	4,783
MECHANICAL FILTRATION SYSTEM	1		2011	17,935
BLOWERS	2		2009	33,650

THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES

DETAILED ORIGINAL COST AS OF NOVEMBER 30, 2022

DEPR GROUP (1)	QUANTITY (2)	SIZE (3)	VINTAGE (4)	ORIGINAL COST (5)
BLOWERS - SMALL	1		1995	4,575
TRANSDUCER	1		2002	376
PACL FEED SYSTEM	1		1995	914
SODA ASH FEED SYSTEM	1		1995	2,133
SAMPLER	1		2004	1,799
				<u>294,985</u>
				<u><u>1,158,149</u></u>

PART III. CALCULATION OF ACCRUED DEPRECIATION

THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES

**TABLE 3. SUMMARY OF SURVIVOR CURVES, ORIGINAL COST AND CALCULATED  
ACCRUED DEPRECIATION OF WASTEWATER SYSTEM AS OF NOVEMBER 30, 2022**

ACCOUNT (1)	DESCRIPTION (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	ACCRUED DEPRECIATION (5)
353.00	LAND	NONDEPR.	50,000.00	-
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	50-S1.5	6,004.75	2,863
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	50-R2.5	111,981.02	41,787
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	30-R3	4,021.02	2,426
355.00	POWER GENERATION EQUIPMENT	25-R2.5	7,517.65	6,023
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	560,718.82	211,088
361.21	COLLECTION SEWERS - MANHOLES	60-R3	61,443.06	26,164
363.00	CUSTOMER SERVICE LINES	60-R3	43,894.55	18,692
371.00	PUMPING EQUIPMENT	30-L2	17,582.61	9,470
380.40	TREATMENT AND DISPOSAL EQUIPMENT	40-S0	294,985.18	121,079
<b>TOTAL WASTEWATER PLANT</b>			<b><u>1,158,148.66</u></b>	<b><u>439,592</u></b>

DETAILED DEPRECIATION CALCULATIONS

THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S1.5							
NET SALVAGE PERCENT.. 0							
1995	6,004.75	50.00	2.00	120.10	26.16	0.4768	2,863
	6,004.75			120.10			2,863
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00							

THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	EXP. AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. 0							
1995	67,473.31	50.00	2.00	1,349.47	26.15	0.4770	32,185
2010	13,333.33	50.00	2.00	266.67	38.59	0.2282	3,043
2011	31,174.38	50.00	2.00	623.49	39.48	0.2104	6,559
	111,981.02			2,239.63			41,787
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00							

THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R3							
NET SALVAGE PERCENT.. 0							
2002	4,021.02	30.00	3.33	133.90	11.90	0.6033	2,426
	4,021.02			133.90			2,426
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33							

THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES

ACCOUNT 355.00 POWER GENERATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-R2.5							
NET SALVAGE PERCENT.. 0							
1995	7,517.65	25.00	4.00	300.71	4.97	0.8012	6,023
	7,517.65			300.71			6,023
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00							

THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2.5							
NET SALVAGE PERCENT.. 0							
1995	560,718.82	65.00	1.54	8,635.07	40.53	0.3765	211,088
	560,718.82			8,635.07			211,088
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.54							

THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. 0							
1995	61,443.06	60.00	1.67	1,026.10	34.45	0.4258	26,164
	61,443.06			1,026.10			26,164
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67							

THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES

ACCOUNT 363.00 CUSTOMER SERVICE LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. 0							
1995	43,894.55	60.00	1.67	733.04	34.45	0.4258	18,692
	43,894.55			733.04			18,692
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67							

THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	EXP. AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-L2							
NET SALVAGE PERCENT.. 0							
1995	2,092.31	30.00	3.33	69.67	12.30	0.5900	1,234
2001	15,490.30	30.00	3.33	515.83	14.05	0.5317	8,236
	17,582.61			585.50			9,470
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33							

THE YORK WATER COMPANY  
SOUTHERN YORK COUNTY WASTEWATER FACILITIES

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	EXP. AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-S0							
NET SALVAGE PERCENT.. 0							
1995	234,051.26	40.00	2.50	5,851.28	21.87	0.4533	106,084
2002	376.35	40.00	2.50	9.41	25.59	0.3603	136
2004	1,798.50	40.00	2.50	44.96	26.73	0.3318	597
2009	33,650.00	40.00	2.50	841.25	29.74	0.2565	8,631
2011	25,109.07	40.00	2.50	627.73	31.03	0.2243	5,631
	294,985.18			7,374.63			121,079
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.50							