



# The York Water Company

February 5, 2024

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 Conewago Industrial Park Water  
and Sewer Company Wastewater System  
Docket Nos. A-2023-3038862 and A-2023-3038864

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 Conewago Industrial Park Water and Sewer Company ("CIP"). 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 CIP's wastewater assets by Order entered August 24, 2023 at Docket Nos. A-2023-3038862 and A-2023-3038864. On October 12, 2023, the transfer by sale of CIP's wastewater assets and rights to York Water was consummated. A tariff was filed effective October 16, 2023 incorporating CIP's former customers.

The cost of the system facilities was determined from CIP'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. Customer funds used to build the CIP facilities are included in the report and will be recorded as contributions-in-aid of construction by York Water.

CIP 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. CIP 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 CIP 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,

Handwritten signature of Matthew E. Poff in black ink.

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  
CONEWAGO INDUSTRIAL PARK  
WATER AND SEWER COMPANY, INC.  
WASTEWATER SYSTEM  
AS OF SEPTEMBER 30, 2023

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

THE YORK WATER COMPANY  
YORK, PENNSYLVANIA

ORIGINAL COST AND  
RELATED ACCRUED DEPRECIATION OF  
CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.  
WASTEWATER SYSTEM  
AS OF SEPTEMBER 30, 2023

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



**Gannett Fleming**  
**Valuation and Rate Consultants, LLC**

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January 12, 2024

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

Attention Matthew E. Poff, CPA  
Chief Financial Officer

Ladies and Gentlemen:

Pursuant to your request, we have determined the original cost and related accrued depreciation as of September 30, 2023 for the wastewater assets of the Conewago Industrial Park Water and Sewer Company, Inc. Wastewater 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:jmr

076408.000

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## **PART I. INTRODUCTION**

**THE YORK WATER COMPANY**  
**ORIGINAL COST AND RELATED ACCRUED DEPRECIATION OF**  
**CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.**  
**WASTEWATER SYSTEM**  
**AS OF SEPTEMBER 30, 2023**

**PART I. INTRODUCTION**

**PLAN OF REPORT**

The purpose of the study was to determine the original cost and related accrued depreciation as of September 30, 2023, of the wastewater assets of the Conewago Industrial Park Water and Sewer Company, Inc. Wastewater System .

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 Conewago Industrial Park Water and Sewer Company, Inc. Wastewater System by account and vintage year. Part III, Calculation of Accrued Depreciation, develops the accrued depreciation related to the original cost as of September 30, 2023.

**DESCRIPTION OF SYSTEM**

The Conewago Industrial Park wastewater system provides service to approximately 32 wastewater customers. The wastewater system assets include land, treatment facilities, various types of mains, service laterals, manholes, treatment and disposal equipment, pre and post-equalization tanks and a sludge holding tank. The system originally began to provide service in the early 1980s. The system was constructed in several phases with the most recent upgrades in 2015. A large portion of the system was constructed with contributions in aid of construction.

## **DETERMINATION OF ORIGINAL COST**

The cost of system facilities was determined from the Conewago Industrial Park Water and Sewer Company, Inc. Wastewater System records 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 using Handy-Whitman indexes.

## **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 Conewago Industrial Park Water and Sewer Company, Inc. Wastewater System as of September 30, 2023. 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  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.  
 WASTEWATER SYSTEM**

**TABLE 1. SUMMARY OF ORIGINAL COST AND ACCRUED DEPRECIATION OF  
 WASTEWATER SYSTEM AS OF SEPTEMBER 30, 2023**

<u>ACCOUNT</u> (1)	<u>DESCRIPTION</u> (2)	<u>ORIGINAL COST</u> (3)	<u>ACCRUED DEPRECIATION</u> (4)
<b>PLANT IN SERVICE</b>			
351.00	ORGANIZATION	3,272.00	-
353.00	LAND	4,548.50	-
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	62,648.89	24,968
355.00	POWER GENERATION EQUIPMENT	55,783.55	23,411
361.20	COLLECTION SEWERS - GRAVITY	493,696.39	115,689
361.21	COLLECTION SEWERS - MANHOLES	169,185.06	37,074
363.00	CUSTOMER SERVICE LINES	45,071.11	9,904
380.40	TREATMENT AND DISPOSAL EQUIPMENT	3,007,840.19	579,205
394.00	LABORATORY EQUIPMENT	6,685.08	3,889
	<b>TOTAL PLANT IN SERVICE</b>	<b>3,848,730.77</b>	<b>794,140</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	20,519.96	4,709
355.00	POWER GENERATION EQUIPMENT	55,783.55	23,411
361.20	COLLECTION SEWERS - GRAVITY	383,553.17	64,481
361.21	COLLECTION SEWERS - MANHOLES	152,316.66	28,018
363.00	CUSTOMER SERVICE LINES	45,071.11	9,904
380.40	TREATMENT AND DISPOSAL EQUIPMENT	2,853,944.52	521,958
394.00	LABORATORY EQUIPMENT	1,273.45	525
	<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>3,512,462.42</b>	<b>653,006</b>
	<b>TOTAL DEPRECIABLE PLANT</b>	<b>336,268.35</b>	<b>141,134</b>

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## **PART II. ORIGINAL COST**

**THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL WATER AND SEWER COMPANY, INC.  
 WASTEWATER SYSTEM**

**TABLE 2. SUMMARY OF ANALYSIS OF ORIGINAL COST OF  
 WASTEWATER SYSTEM AS OF SEPTEMBER 30, 2023**

<u>ACCOUNT</u> (1)	<u>DESCRIPTION</u> (2)	<u>ORIGINAL COST</u> (3)
<b>PLANT IN SERVICE</b>		
351.00	ORGANIZATION	3,272.00
353.00	LAND	4,548.50
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	62,648.89
355.00	POWER GENERATION EQUIPMENT	55,783.55
361.20	COLLECTION SEWERS - GRAVITY	493,696.39
361.21	COLLECTION SEWERS - MANHOLES	169,185.06
363.00	CUSTOMER SERVICE LINES	45,071.11
380.40	TREATMENT AND DISPOSAL EQUIPMENT	3,007,840.19
394.00	LABORATORY EQUIPMENT	<u>6,685.08</u>
<b>TOTAL PLANT IN SERVICE</b>		<b>3,848,730.77</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	20,519.96
355.00	POWER GENERATION EQUIPMENT	55,783.55
361.20	COLLECTION SEWERS - GRAVITY	383,553.17
361.21	COLLECTION SEWERS - MANHOLES	152,316.66
363.00	CUSTOMER SERVICE LINES	45,071.11
380.40	TREATMENT AND DISPOSAL EQUIPMENT	2,853,944.52
394.00	LABORATORY EQUIPMENT	<u>1,273.45</u>
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		<b><u>3,512,462.42</u></b>
<b>TOTAL DEPRECIABLE PLANT</b>		<b><u><u>336,268.35</u></u></b>

**DETAILED ORIGINAL COST AS OF SEPTEMBER 30, 2023**

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.  
 WASTEWATER SYSTEM

DETAILED ORIGINAL COST AS OF SEPTEMBER 30, 2023

DEPR GROUP (1)	QUANTITY (2)	SIZE (3)	VINTAGE (4)	ORIGINAL COST (5)
<b>PLANT IN SERVICE</b>				
<b>351.00 ORGANIZATION</b>				
ORGANIZATION	1		1990	3,272.00
	<u>1</u>			<u>3,272.00</u>
<b>353.00 LAND</b>				
LAND	1		1980	4,548.50
	<u>1</u>			<u>4,548.50</u>
<b>354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT</b>				
TREATMENT BUILDING	1		1980	23,500.00
RUBBER ROOFING	1		1992	2,150.00
DIAMOND PLATE TANK LIDS	1		1998	4,000.00
ADDITIONAL PIPING	1		2000	3,686.96
SITE DRAINAGE AND PAVING	1		2000	3,337.77
ELECTRIC HEATER AND LOUVER	1		2002	2,752.50
EXHAUST FAN AND INTAKE LOUVER	1		2008	2,162.76
ELECTRIC SERVICE	1		2009	20,519.96
INTAKE LOUVER ACTUATOR	1		2012	538.94
	<u>9</u>			<u>62,648.89</u>
<b>355.00 POWER GENERATION EQUIPMENT</b>				
POWER GENERATION EQUIPMENT	1		2009	55,783.55
	<u>1</u>			<u>55,783.55</u>
<b>361.20 COLLECTION SEWERS - GRAVITY</b>				
SEWER MAINS (PVC)	1,855	12"	1980	29,924.76
SEWER MAINS (PVC)	1,215	8"	1983	18,619.59
SEWER MAINS (PVC)	1,600	12"	1989	37,694.44
SEWER MAINS (PVC)	975	12"	1991	23,904.43
SEWER MAINS (PVC)	400	8"	2000	9,669.35
SEWER MAINS (PVC)	910	8"	2002	23,573.21
SEWER MAINS (PVC)	120	8"	2009	4,724.39
SEWER MAINS (PVC)	1,634	12"	2009	80,122.74
SEWER MAINS (PVC)	3,756	12"	2014	219,269.54
SEWER MAINS (PVC)	1,005	6"	2016	46,193.94
	<u>13,470</u>			<u>493,696.39</u>
<b>361.21 COLLECTION SEWERS - MANHOLES</b>				
MANHOLES	5		1980	4,559.03
MANHOLES	3		1989	3,994.79
MANHOLES	6		1991	8,314.58
MANHOLES	2		2000	3,403.47
MANHOLES	3		2002	5,470.83
MANHOLES	16		2009	44,344.44
MANHOLES	29		2014	95,689.93
MANHOLES	1		2016	3,407.99
	<u>65</u>			<u>169,185.06</u>
<b>363.00 CUSTOMER SERVICE LINES</b>				
SERVICE LATERALS	2		1980	975.44
SERVICE LATERALS	1		1989	719.04
SERVICE LATERALS	3		1991	2,274.18
SERVICE LATERALS	1		2000	969.87
SERVICE LATERALS	1		2002	1,003.31
SERVICE LATERALS	8		2009	11,972.89
SERVICE LATERALS	15		2014	25,417.30
SERVICE LATERALS	1		2016	1,739.08
	<u>32</u>			<u>45,071.11</u>

**THE YORK WATER COMPANY  
CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.  
WASTEWATER SYSTEM**

DETAILED ORIGINAL COST AS OF SEPTEMBER 30, 2023

DEPR GROUP (1)	QUANTITY (2)	SIZE (3)	VINTAGE (4)	ORIGINAL COST (5)
<b>380.40 TREATMENT AND DISPOSAL EQUIPMENT</b>				
SLUDGE HOLDING TANK	1		1980	26,562.50
SKIMMER BOXES, VALVES AND PIPING	1		2000	5,821.43
WEIR PLATES	1		2001	4,725.64
MUFFLER FOR BLOWER LINE	1		2008	1,300.00
FLOW METER	1		2008	2,775.00
HYPOCHLORITE METERING PUMPS	1		2009	1,089.99
COMMINUTOR	1		2010	23,663.00
BLOWERS - LARGE	3		2015	92,203.13
BLOWERS - SMALL	2		2015	41,096.25
SLUDGE HOLDING TANK BLOWERS	3		1980	11,793.75
VALVES AND PIPING AT AERATION TANK	1		2010	1,750.00
CLARIFIER PUMPS	2		2010	6,845.50
CHEMICAL TRANSFER PUMP	1		2012	1,128.89
METERING PUMPS FOR SUPER FLOC	2		2015	2,107.80
NEW SEWAGE TREATMENT PLANT EQUIPMENT - DESIGN AND PERMITTING	1		2015	211,828.70
SBR EFFLUENT TANK	1		2015	1,170,896.88
PRE-EQUALIZATION EFFLUENT TANK	1		2015	571,659.38
POST-EQUALIZATION EFFLUENT TANK	1		2015	825,437.50
ALUM METERING PUMP	1		2017	897.50
ALUM METERING PUMP	1		2020	1,996.95
ALUM METERING PUMP	1		2020	1,240.20
METERING PUMP FOR HYPOCHLORITE	1		2020	1,020.20
	<u>29</u>			<u>3,007,840.19</u>
<b>394.00 LABORATORY EQUIPMENT</b>				
LAB METER	1		1998	1,925.63
PORTABLE SAMPLER	1		2015	3,486.00
MICROSCOPE	1		2015	1,273.45
	<u>3</u>			<u>6,685.08</u>
<b>TOTAL PLANT IN SERVICE</b>				<u><u>3,848,730.77</u></u>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
<b>354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT</b>				
STRUCTURES AND IMPROVEMENTS	1		2009	(20,519.96)
	<u>1</u>			<u>(20,519.96)</u>
<b>355.00 POWER GENERATION EQUIPMENT</b>				
POWER GENERATION EQUIPMENT	1		2009	(55,783.55)
	<u>1</u>			<u>(55,783.55)</u>
<b>361.20 COLLECTION SEWERS - GRAVITY</b>				
SEWER MAINS (PVC)	400	8"	2000	(9,669.35)
SEWER MAINS (PVC)	910	8"	2002	(23,573.21)
SEWER MAINS (PVC)	120	8"	2009	(4,724.39)
SEWER MAINS (PVC)	1,634	12"	2009	(80,122.74)
SEWER MAINS (PVC)	3,756	12"	2014	(219,269.54)
SEWER MAINS (PVC)	1,005	6"	2016	(46,193.94)
	<u>7,825</u>			<u>(383,553.17)</u>
<b>361.21 COLLECTION SEWERS - MANHOLES</b>				
MANHOLES	2		2000	(3,403.47)
MANHOLES	3		2002	(5,470.83)
MANHOLES	16		2009	(44,344.44)
MANHOLES	29		2014	(95,689.93)
MANHOLES	1		2016	(3,407.99)
	<u>51</u>			<u>(152,316.66)</u>

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.  
 WASTEWATER SYSTEM

DETAILED ORIGINAL COST AS OF SEPTEMBER 30, 2023

DEPR GROUP (1)	QUANTITY (2)	SIZE (3)	VINTAGE (4)	ORIGINAL COST (5)
<b>363.00 CUSTOMER SERVICE LINES</b>				
SERVICE LATERALS	2		1980	(975.44)
SERVICE LATERALS	1		1989	(719.04)
SERVICE LATERALS	3		1991	(2,274.18)
SERVICE LATERALS	1		2000	(969.87)
SERVICE LATERALS	1		2002	(1,003.31)
SERVICE LATERALS	8		2009	(11,972.89)
SERVICE LATERALS	15		2014	(25,417.30)
SERVICE LATERALS	1		2016	(1,739.08)
	<u>32</u>			<u>(45,071.11)</u>
<b>380.40 TREATMENT AND DISPOSAL EQUIPMENT</b>				
NEW SEWAGE TREATMENT PLANT EQUIPMENT - DESIGN AND PERMITTING	1		2015	(211,828.70)
SBR EFFLUENT TANK	1		2015	(1,170,896.88)
PRE-EQUALIZATION EFFLUENT TANK	1		2015	(571,659.38)
POST-EQUALIZATION EFFLUENT TANK	1		2015	(825,437.50)
BLOWERS	1		2015	(74,122.06)
	<u>5</u>			<u>(2,853,944.52)</u>
<b>394.00 LABORATORY EQUIPMENT</b>				
MICROSCOPE	1		2015	(1,273.45)
	<u>1</u>			<u>(1,273.45)</u>
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				<u>(3,512,462.42)</u>
<b>TOTAL DEPRECIABLE PLANT</b>				<u>336,268.35</u>

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## **PART III. CALCULATION OF ACCRUED DEPRECIATION**

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.  
 WASTEWATER SYSTEM

**TABLE 3. SUMMARY OF SURVIVOR CURVES, ORIGINAL COST AND CALCULATED  
 ACCRUED DEPRECIATION OF WASTEWATER SYSTEM AS OF SEPTEMBER 30, 2023**

ACCOUNT (1)	DESCRIPTION (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	ACCRUED DEPRECIATION (5)
<b>PLANT IN SERVICE</b>				
351.00	ORGANIZATION	NONDEPR.	3,272.00	-
353.00	LAND	NONDEPR.	4,548.50	-
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	60-S1.5	62,648.89	24,968
355.00	POWER GENERATION EQUIPMENT	30-R2.5	55,783.55	23,411
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	493,696.39	115,689
361.21	COLLECTION SEWERS - MANHOLES	60-R3	169,185.06	37,074
363.00	CUSTOMER SERVICE LINES	55-R2.5	45,071.11	9,904
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5	3,007,840.19	579,205
394.00	LABORATORY EQUIPMENT	20-SQ	6,685.08	3,889
<b>TOTAL PLANT IN SERVICE</b>			<b>3,848,730.77</b>	<b>794,140</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	60-S1.5	20,519.96	4,709
355.00	POWER GENERATION EQUIPMENT	30-R2.5	55,783.55	23,411
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	383,553.17	64,481
361.21	COLLECTION SEWERS - MANHOLES	60-R3	152,316.66	28,018
363.00	CUSTOMER SERVICE LINES	55-R2.5	45,071.11	9,904
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5	2,853,944.52	521,958
394.00	LABORATORY EQUIPMENT	20-SQ	1,273.45	525
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			<b>3,512,462.42</b>	<b>653,006</b>
<b>TOTAL DEPRECIABLE PLANT</b>			<b>336,268.35</b>	<b>141,134</b>

## DETAILED DEPRECIATION CALCULATIONS

**UTILITY PLANT IN SERVICE**

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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-S1.5							
NET SALVAGE PERCENT.. 0							
1980	23,500.00	60.00	1.67	392.45	25.07	0.5822	13,681
1992	2,150.00	60.00	1.67	35.90	32.52	0.4580	985
1998	4,000.00	60.00	1.67	66.80	36.93	0.3845	1,538
2000	7,024.73	60.00	1.67	117.31	38.51	0.3582	2,516
2002	2,752.50	60.00	1.67	45.97	40.14	0.3310	911
2008	2,162.76	60.00	1.67	36.12	45.32	0.2447	529
2009	20,519.96	60.00	1.67	342.68	46.23	0.2295	4,709
2012	538.94	60.00	1.67	9.00	49.00	0.1833	99
	62,648.89			1,046.23			24,968

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 355.00 POWER GENERATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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-R2.5							
NET SALVAGE PERCENT.. 0							
2009	55,783.55	30.00	3.33	1,857.59	17.41	0.4197	23,411
	55,783.55			1,857.59			23,411
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33							

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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 65-R2.5							
NET SALVAGE PERCENT.. 0							
1980	29,924.76	65.00	1.54	460.84	28.40	0.5631	16,850
1983	18,619.59	65.00	1.54	286.74	30.55	0.5300	9,868
1989	37,694.44	65.00	1.54	580.49	35.07	0.4605	17,357
1991	23,904.43	65.00	1.54	368.13	36.63	0.4365	10,433
2000	9,669.35	65.00	1.54	148.91	44.01	0.3229	3,122
2002	23,573.21	65.00	1.54	363.03	45.71	0.2968	6,996
2009	84,847.13	65.00	1.54	1,306.65	51.85	0.2023	17,165
2014	219,269.54	65.00	1.54	3,376.75	56.38	0.1326	29,080
2016	46,193.94	65.00	1.54	711.39	58.22	0.1043	4,818
	493,696.39			7,602.93			115,689

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.54

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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							
1980	4,559.03	60.00	1.67	76.14	22.07	0.6322	2,882
1989	3,994.79	60.00	1.67	66.71	28.82	0.5197	2,076
1991	8,314.58	60.00	1.67	138.85	30.43	0.4928	4,098
2000	3,403.47	60.00	1.67	56.84	38.06	0.3657	1,245
2002	5,470.83	60.00	1.67	91.36	39.83	0.3362	1,839
2009	44,344.44	60.00	1.67	740.55	46.25	0.2292	10,162
2014	95,689.93	60.00	1.67	1,598.02	50.99	0.1502	14,370
2016	3,407.99	60.00	1.67	56.91	52.92	0.1180	402
	169,185.06			2,825.38			37,074

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 363.00 CUSTOMER SERVICE LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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 55-R2.5							
NET SALVAGE PERCENT.. 0							
1980	975.44	55.00	1.82	17.75	19.58	0.6440	628
1989	719.04	55.00	1.82	13.09	25.71	0.5326	383
1991	2,274.18	55.00	1.82	41.39	27.18	0.5058	1,150
2000	969.87	55.00	1.82	17.65	34.25	0.3773	366
2002	1,003.31	55.00	1.82	18.26	35.91	0.3471	348
2009	11,972.89	55.00	1.82	217.91	41.93	0.2376	2,845
2014	25,417.30	55.00	1.82	462.59	46.41	0.1562	3,970
2016	1,739.08	55.00	1.82	31.65	48.24	0.1229	214
	45,071.11			820.29			9,904

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.82

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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 45-S2.5							
NET SALVAGE PERCENT.. 0							
1980	38,356.25	45.00	2.22	851.51	10.84	0.7591	29,117
2000	5,821.43	45.00	2.22	129.24	22.89	0.4913	2,860
2001	4,725.64	45.00	2.22	104.91	23.71	0.4731	2,236
2008	4,075.00	45.00	2.22	90.46	29.97	0.3340	1,361
2009	1,089.99	45.00	2.22	24.20	30.91	0.3131	341
2010	32,258.50	45.00	2.22	716.14	31.87	0.2918	9,412
2012	1,128.89	45.00	2.22	25.06	33.81	0.2487	281
2015	2,915,229.64	45.00	2.22	64,718.10	36.77	0.1829	533,166
2017	897.50	45.00	2.22	19.92	38.76	0.1387	124
2020	4,257.35	45.00	2.22	94.51	41.75	0.0722	307
	3,007,840.19			66,774.05			579,205
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.22							

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE								
NET SALVAGE PERCENT.. 0								
1998	1,925.63	20.00				1.0000		1,926
2015	4,759.45	20.00	5.00	237.97	11.75	0.4125		1,963
	6,685.08			237.97				3,889
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.56								

## CONTRIBUTIONS IN AID OF CONSTRUCTION

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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-S1.5							
NET SALVAGE PERCENT.. 0							
2009	20,519.96	60.00	1.67	342.68	46.23	0.2295	4,709
	20,519.96			342.68			4,709
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67							

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 355.00 POWER GENERATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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-R2.5							
NET SALVAGE PERCENT.. 0							
2009	55,783.55	30.00	3.33	1,857.59	17.41	0.4197	23,411
	55,783.55			1,857.59			23,411
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33							

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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 65-R2.5							
NET SALVAGE PERCENT.. 0							
2000	9,669.35	65.00	1.54	148.91	44.01	0.3229	3,122
2002	23,573.21	65.00	1.54	363.03	45.71	0.2968	6,996
2009	84,847.13	65.00	1.54	1,306.65	51.85	0.2023	17,165
2014	219,269.54	65.00	1.54	3,376.75	56.38	0.1326	29,080
2016	46,193.94	65.00	1.54	711.39	58.22	0.1043	4,818
	383,553.17			5,906.73			61,181
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.54							

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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							
2000	3,403.47	60.00	1.67	56.84	38.06	0.3657	1,245
2002	5,470.83	60.00	1.67	91.36	39.83	0.3362	1,839
2009	44,344.44	60.00	1.67	740.55	46.25	0.2292	10,162
2014	95,689.93	60.00	1.67	1,598.02	50.99	0.1502	14,370
2016	3,407.99	60.00	1.67	56.91	52.92	0.1180	402
	152,316.66			2,543.68			28,018
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67							

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 363.00 CUSTOMER SERVICE LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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 55-R2.5							
NET SALVAGE PERCENT.. 0							
1980	975.44	55.00	1.82	17.75	19.58	0.6440	628
1989	719.04	55.00	1.82	13.09	25.71	0.5326	383
1991	2,274.18	55.00	1.82	41.39	27.18	0.5058	1,150
2000	969.87	55.00	1.82	17.65	34.25	0.3773	366
2002	1,003.31	55.00	1.82	18.26	35.91	0.3471	348
2009	11,972.89	55.00	1.82	217.91	41.93	0.2376	2,845
2014	25,417.30	55.00	1.82	462.59	46.41	0.1562	3,970
2016	1,739.08	55.00	1.82	31.65	48.24	0.1229	214
	45,071.11			820.29			9,904

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.82

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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 45-S2.5							
NET SALVAGE PERCENT.. 0							
2015	2,853,944.52	45.00	2.22	63,357.57	36.77	0.1829	521,958
	2,853,944.52			63,357.57			521,958
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.22							

THE YORK WATER COMPANY  
 CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY, INC.

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2015	1,273.45	20.00	5.00	63.67	11.75	0.4125	525
	1,273.45			63.67			525
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00							