



# The York Water Company

January 2, 2025

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 York Haven Sewer Authority  
Wastewater System  
Docket No. A-2023-3044173

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 York Haven Sewer Authority ("York Haven"). 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 York Haven's wastewater assets by Order entered November 7, 2024 at Docket No. A-2023-3044173. On December 5, 2024, the transfer by sale of York Haven's wastewater assets and rights to York Water was consummated. A tariff was filed effective December 10, 2024 incorporating York Haven's former customers.

The cost of the system facilities was determined from York Haven'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. York Haven received a U.S. Department of Agriculture grant to help construct the wastewater system. This grant will be recorded as contributions-in-aid of construction by York Water.

York Haven 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. York Haven 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 more than the depreciated original cost of the acquired assets net of the contributions-in-aid of construction, and in a future rate case filing, will propose to include the reasonable acquisition costs in excess of depreciated original cost in rate base under Section 1327 of the Public Utility Code. In addition, York Water will propose to amortize the positive acquisition adjustment over a reasonable period of time.

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  
YORK HAVEN SEWER AUTHORITY  
AS OF NOVEMBER 30, 2024

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

THE YORK WATER COMPANY  
YORK, PENNSYLVANIA

ORIGINAL COST AND  
RELATED ACCRUED DEPRECIATION OF  
YORK HAVEN SEWER AUTHORITY  
AS OF NOVEMBER 30, 2024

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



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

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December 23, 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 November 30, 2024 for the wastewater assets of York Haven Sewer Authority.

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

082886.000

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## **PART I. INTRODUCTION**

**THE YORK WATER COMPANY**  
**ORIGINAL COST AND RELATED ACCRUED DEPRECIATION OF**  
**YORK HAVEN SEWER AUTHORITY**  
**AS OF NOVEMBER 30, 2024**

**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, 2024, of the wastewater assets of York Haven Sewer Authority.

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 York Haven Sewer Authority by account and vintage year. Part III, Calculation of Accrued Depreciation, develops the accrued depreciation related to the original cost as of November 30, 2024.

**DESCRIPTION OF SYSTEM**

York Haven Sewer Authority provides service to approximately 400 wastewater customers. The system serves mostly residential customers, with a few commercial customers as well. The wastewater system assets include land, treatment facilities, several pump stations, various types of mains, service laterals, manholes, treatment and disposal equipment, pumping equipment, an equalization basin, aeration basins and clarifiers. The system originally began to provide service in the mid-1980s and has had very few upgrades to the system in recent years. Contributions in aid of construction were recorded for the development of the system.

## **DETERMINATION OF ORIGINAL COST**

The cost of system facilities was determined from York Haven Sewer Authority 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 York Haven Sewer Authority as of November 30, 2024. 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  
YORK HAVEN SEWER AUTHORITY**

**TABLE 1. SUMMARY OF ORIGINAL COST AND ACCRUED DEPRECIATION OF  
WASTEWATER SYSTEM AS OF NOVEMBER 30, 2024**

ACCOUNT (1)	DESCRIPTION (2)	ORIGINAL COST (3)	ACCRUED DEPRECIATION (4)
<b>UTILITY PLANT IN SERVICE</b>			
353.00	LAND AND LAND RIGHTS	102,500.00	-
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	27,249.41	15,240
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	11,242.16	6,303
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	2,637.05	2,185
355.00	POWER GENERATION EQUIPMENT	12,536.77	10,652
360.20	COLLECTION SEWERS - FORCE	58,628.65	29,179
361.20	COLLECTION SEWERS - GRAVITY	314,622.83	151,816
361.21	COLLECTION SEWERS - MANHOLES	56,653.71	31,266
363.00	CUSTOMER SERVICE LINES	204,991.18	108,654
371.00	PUMPING EQUIPMENT	10,112.95	6,940
380.40	TREATMENT AND DISPOSAL EQUIPMENT	<u>229,208.68</u>	<u>133,596</u>
<b>TOTAL UTILITY PLANT IN SERVICE</b>		<b>1,030,383.39</b>	<b>495,831</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
360.20	COLLECTION SEWERS - FORCE	40,896.30	20,354
361.20	COLLECTION SEWERS - GRAVITY	219,464.56	105,899
361.21	COLLECTION SEWERS - MANHOLES	39,518.69	21,810
363.00	CUSTOMER SERVICE LINES	142,991.22	75,791
380.40	TREATMENT AND DISPOSAL EQUIPMENT	<u>114,799.23</u>	<u>80,359</u>
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		<b>557,670.00</b>	<b>304,213</b>
<b>TOTAL WASTEWATER PLANT</b>		<b><u>472,713.39</u></b>	<b><u>191,618</u></b>

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## **PART II. ORIGINAL COST**

**THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY**

**TABLE 2. SUMMARY OF ANALYSIS OF ORIGINAL COST OF  
WASTEWATER SYSTEM AS OF NOVEMBER 30, 2024**

<u>ACCOUNT</u> (1)	<u>DESCRIPTION</u> (2)	<u>ORIGINAL COST</u> (3)
<b>UTILITY PLANT IN SERVICE</b>		
353.00	LAND AND LAND RIGHTS	102,500.00
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	27,249.41
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	11,242.16
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	2,637.05
355.00	POWER GENERATION EQUIPMENT	12,536.77
360.20	COLLECTION SEWERS - FORCE	58,628.65
361.20	COLLECTION SEWERS - GRAVITY	314,622.83
361.21	COLLECTION SEWERS - MANHOLES	56,653.71
363.00	CUSTOMER SERVICE LINES	204,991.18
371.00	PUMPING EQUIPMENT	10,112.95
380.40	TREATMENT AND DISPOSAL EQUIPMENT	<u>229,208.68</u>
<b>TOTAL UTILITY PLANT IN SERVICE</b>		<b>1,030,383.39</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
360.20	COLLECTION SEWERS - FORCE	40,896.30
361.20	COLLECTION SEWERS - GRAVITY	219,464.56
361.21	COLLECTION SEWERS - MANHOLES	39,518.69
363.00	CUSTOMER SERVICE LINES	142,991.22
380.40	TREATMENT AND DISPOSAL EQUIPMENT	<u>114,799.23</u>
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		<b><u>557,670.00</u></b>
<b>TOTAL WASTEWATER PLANT</b>		<b><u><u>472,713.39</u></u></b>

**DETAILED ORIGINAL COST AS OF NOVEMBER 30, 2024**

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

DETAILED ORIGINAL COST AS OF NOVEMBER 30, 2024

DEPR GROUP (1)	QUANTITY (2)	SIZE (3)	VINTAGE (4)	ORIGINAL COST (5)
<b>UTILITY PLANT IN SERVICE</b>				
<b>353.00 LAND AND LAND RIGHTS</b>				
LAND	1		1987	100,000.00
RIGHT OF WAY EASEMENTS	11		1987	2,500.00
	<u>11</u>			<u>102,500.00</u>
<b>354.30 STRUCTURES AND IMPROVEMENTS - PUMPING</b>				
PUMP STATION	4		1987	27,249.41
	<u>4</u>			<u>27,249.41</u>
<b>354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT</b>				
TREATMENT PLANT	1		1987	11,242.16
	<u>1</u>			<u>11,242.16</u>
<b>354.70 STRUCTURES AND IMPROVEMENTS - GENERAL</b>				
STORAGE SHED	1		1987	2,637.05
	<u>1</u>			<u>2,637.05</u>
<b>355.00 POWER GENERATION EQUIPMENT</b>				
EMERGENCY GENERATOR	1		1987	12,536.77
	<u>1</u>			<u>12,536.77</u>
<b>360.20 COLLECTION SEWERS - FORCE</b>				
FORCE MAINS (D.I.)	270	1 1/4"	1987	5,868.96
FORCE MAINS (D.I.)	2,040	2 1/2"	1987	52,759.69
	<u>2,310</u>			<u>58,628.65</u>
<b>361.20 COLLECTION SEWERS - GRAVITY</b>				
GRAVITY MAINS (PVC)	3,214	8"	1990	135,372.95
GRAVITY MAINS (D.I.)	662	6"	1987	19,814.69
GRAVITY MAINS (D.I.)	772	8"	1987	25,690.28
GRAVITY MAINS (UNKNOWN)	1,490	6"	1987	43,963.50
GRAVITY MAINS (UNKNOWN)	2,738	8"	1987	89,781.41
	<u>8,876</u>			<u>314,622.83</u>
<b>361.21 COLLECTION SEWERS - MANHOLES</b>				
MANHOLES	36		1987	40,326.67
MANHOLES	10		1990	12,820.37
MANHOLES (CLEANOUT)	6		1987	3,506.67
	<u>52</u>			<u>56,653.71</u>
<b>363.00 CUSTOMER SERVICE LINES</b>				
SERVICE LATERALS (SINGLE PVC)	350	4"	1987	177,514.95
SERVICE LATERALS (SINGLE PVC)	30	4"	1990	17,332.52
SERVICE LATERALS (DOUBLE PVC)	20	4"	1987	10,143.71
	<u>400</u>			<u>204,991.18</u>
<b>371.00 PUMPING EQUIPMENT</b>				
GRINDER PUMPS	8		1987	4,390.91
WELL PUMP	2		1987	1,327.73
EQUALIZATION PUMP	2		1987	4,394.31
	<u>12</u>			<u>10,112.95</u>

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

DETAILED ORIGINAL COST AS OF NOVEMBER 30, 2024

DEPR GROUP (1)	QUANTITY (2)	SIZE (3)	VINTAGE (4)	ORIGINAL COST (5)
<b>380.40 TREATMENT AND DISPOSAL EQUIPMENT</b>				
EQUALIZATION BASIN	1		1987	15,247.71
AERATION BASIN	2		1987	51,559.22
CLARIFIER	2		1987	34,793.75
CHLORINE CONTACT TANK	1		1987	11,109.58
COMPOSITE SAMPLER	1		2023	17,550.00
MINI MUFFIN MONSTER	1		2007	47,083.33
5 HP BLOWER	2		1987	27,468.75
OVERFLOW TANKS	4		1987	24,396.34
	<u>14</u>			<u>229,208.68</u>
<b>TOTAL UTILITY PLANT IN SERVICE</b>				<u><u>1,030,383.39</u></u>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
<b>360.20 COLLECTION SEWERS - FORCE</b>				
FORCE MAINS (D.I.)			1987	4,093.88
FORCE MAINS (D.I.)			1987	36,802.42
				<u>40,896.30</u>
<b>361.20 COLLECTION SEWERS - GRAVITY</b>				
GRAVITY MAINS (PVC)			1990	94,429.15
GRAVITY MAINS (D.I.)			1987	13,821.70
GRAVITY MAINS (D.I.)			1987	17,920.21
GRAVITY MAINS (UNKNOWN)			1987	30,666.65
GRAVITY MAINS (UNKNOWN)			1987	62,626.85
				<u>219,464.56</u>
<b>361.21 COLLECTION SEWERS - MANHOLES</b>				
MANHOLES			1987	28,129.79
MANHOLES			1990	8,942.83
MANHOLES (CLEANOUT)			1987	2,446.07
				<u>39,518.69</u>
<b>363.00 CUSTOMER SERVICE LINES</b>				
SERVICE LATERALS (SINGLE PVC)			1987	123,825.22
SERVICE LATERALS (SINGLE PVC)			1990	12,090.27
SERVICE LATERALS (DOUBLE PVC)			1987	7,075.73
				<u>142,991.22</u>
<b>380.40 TREATMENT AND DISPOSAL EQUIPMENT</b>				
EQUALIZATION BASIN			1987	10,636.01
AERATION BASIN			1987	35,965.03
CLARIFIER			1987	24,270.32
CHLORINE CONTACT TANK			1987	7,749.47
5 HP BLOWER			1987	19,160.78
OVERFLOW TANKS			1987	17,017.62
				<u>114,799.23</u>
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				<u>557,670.00</u>
<b>TOTAL WASTEWATER PLANT</b>				<u><u>472,713.39</u></u>

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**PART III. CALCULATION OF ACCRUED DEPRECIATION**

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

**TABLE 3. SUMMARY OF SURVIVOR CURVES, ORIGINAL COST AND CALCULATED  
ACCRUED DEPRECIATION OF WASTEWATER SYSTEM AS OF NOVEMBER 30, 2024**

ACCOUNT (1)	DESCRIPTION (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	ACCRUED DEPRECIATION (5)
<b>UTILITY PLANT IN SERVICE</b>				
353.00	LAND AND LAND RIGHTS	NONDEPR.	102,500.00	-
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	55-S1.5	27,249.41	15,240
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	60-R3	11,242.16	6,303
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-R3	2,637.05	2,185
355.00	POWER GENERATION EQUIPMENT	30-R2.5	12,536.77	10,652
360.20	COLLECTION SEWERS - FORCE	65-R2.5	58,628.65	29,179
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	314,622.83	151,816
361.21	COLLECTION SEWERS - MANHOLES	60-R3	56,653.71	31,266
363.00	CUSTOMER SERVICE LINES	60-R2.5	204,991.18	108,654
371.00	PUMPING EQUIPMENT	40-S1.5	10,112.95	6,940
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5	<u>229,208.68</u>	<u>133,596</u>
<b>TOTAL UTILITY PLANT IN SERVICE</b>			<b>1,030,383.39</b>	<b>495,831</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
360.20	COLLECTION SEWERS - FORCE	65-R2.5	40,896.30	20,354
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	219,464.56	105,899
361.21	COLLECTION SEWERS - MANHOLES	60-R3	39,518.69	21,810
363.00	CUSTOMER SERVICE LINES	60-R2.5	142,991.22	75,791
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5	<u>114,799.23</u>	<u>80,359</u>
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			<b>557,670.00</b>	<b>304,213</b>
<b>TOTAL WASTEWATER PLANT</b>			<b>472,713.39</b>	<b>191,618</b>

## DETAILED DEPRECIATION CALCULATIONS

**UTILITY PLANT IN SERVICE**

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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-S1.5							
NET SALVAGE PERCENT.. 0							
1987	27,249.41	55.00	1.82	495.94	24.24	0.5593	15,240
	27,249.41			495.94			15,240
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.82							

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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							
1987	11,242.16	60.00	1.67	187.74	26.36	0.5607	6,303
	11,242.16			187.74			6,303
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67							

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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 35-R3							
NET SALVAGE PERCENT.. 0							
1987	2,637.05	35.00	2.86	75.42	6.00	0.8286	2,185
	2,637.05			75.42			2,185
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86							

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 355.00 POWER GENERATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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							
1987	12,536.77	30.00	3.33	417.47	4.51	0.8497	10,652
	12,536.77			417.47			10,652
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33							

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 360.20 COLLECTION SEWERS - FORCE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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							
1987	58,628.65	65.00	1.54	902.88	32.65	0.4977	29,179
	58,628.65			902.88			29,179
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.54							

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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					
1987	179,249.88	65.00	1.54	2,760.45	32.65	0.4977	89,211
1990	135,372.95	65.00	1.54	2,084.74	34.94	0.4625	62,605
	314,622.83			4,845.19			151,816

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.54

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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							
1987	43,833.34	60.00	1.67	732.02	26.36	0.5607	24,576
1990	12,820.37	60.00	1.67	214.10	28.69	0.5218	6,690
	56,653.71			946.12			31,266
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67							

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 363.00 CUSTOMER SERVICE LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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-R2.5							
NET SALVAGE PERCENT.. 0							
1987	187,658.66	60.00	1.67	3,133.90	28.01	0.5332	100,054
1990	17,332.52	60.00	1.67	289.45	30.23	0.4962	8,600
	204,991.18			3,423.35			108,654
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67							

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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 40-S1.5							
NET SALVAGE PERCENT.. 0							
1987	10,112.95	40.00	2.50	252.82	12.55	0.6863	6,940
	10,112.95			252.82			6,940
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.50							

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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							
1987	164,575.35	45.00	2.22	3,653.57	13.50	0.7000	115,203
2007	47,083.33	45.00	2.22	1,045.25	27.95	0.3789	17,839
2023	17,550.00	45.00	2.22	389.61	43.58	0.0316	554
	229,208.68			5,088.43			133,596
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.22							

**CONTRIBUTIONS IN AID OF CONSTRUCTION**

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 360.20 COLLECTION SEWERS - FORCE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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							
1987	40,896.30	65.00	1.54	629.80	32.65	0.4977	20,354
	40,896.30			629.80			20,354
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.54							

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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							
1987	125,035.41	65.00	1.54	1,925.55	32.65	0.4977	62,229
1990	94,429.15	65.00	1.54	1,454.21	34.94	0.4625	43,670
	219,464.56			3,379.76			105,899
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.54							

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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							
1987	30,575.86	60.00	1.67	510.62	26.36	0.5607	17,143
1990	8,942.83	60.00	1.67	149.35	28.69	0.5218	4,667
	39,518.69			659.97			21,810

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 363.00 CUSTOMER SERVICE LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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-R2.5							
NET SALVAGE PERCENT.. 0							
1987	130,900.95	60.00	1.67	2,186.05	28.01	0.5332	69,792
1990	12,090.27	60.00	1.67	201.91	30.23	0.4962	5,999
	142,991.22			2,387.96			75,791
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67							

THE YORK WATER COMPANY  
YORK HAVEN SEWER AUTHORITY

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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							
1987	114,799.23	45.00	2.22	2,548.54	13.50	0.7000	80,359
	114,799.23			2,548.54			80,359
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.22							