

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

SPECIFIC REASONS FOR EACH CHANGE

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(1) The specific reasons for each change.

RESPONSE Refer to Exhibit No. H(b)-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

NUMBER OF CUSTOMERS SERVED

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(2) The total number of customers served by the utility.

RESPONSE Refer to Exhibit No. HII-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

NUMBER OF CUSTOMERS WHOSE BILLS WILL CHANGE

- 53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.
- (a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- (3) A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.

RESPONSE Refer to Exhibit No. H(b)-3.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

EFFECT OF THE CHANGE ON THE UTILITY'S CUSTOMERS

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(4) The effect of the change on the utility's customers.

RESPONSE Refer to Exhibit No. F(a)-4.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

EFFECT OF PROPOSED CHANGE

- 53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.
- (a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- (5) The direct or indirect effect of the proposed change on the utility's revenue and expenses.

RESPONSE Refer to Exhibit No. HI-2.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

EFFECT OF THE CHANGE ON SERVICE RENDERED

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(6) The effect of the change on the service rendered by the utility.

RESPONSE Refer to Exhibit No. H(b)-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CUSTOMER POLLS TAKEN

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided.

RESPONSE No customer polls were taken, and no other documents indicate customer acceptance and desire for the proposed change. Refer to Exhibit No. H(b)-1 for an explanation of why the change is in the public interest.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PLANS FOR INTRODUCING OR IMPLEMENTING THE CHANGES

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.

RESPONSE The Company will publish in the major newspapers serving the Company's service area a paid newspaper advertisement containing a description of the proposed rate changes.

The Company will also provide a notice of the proposed rate increase inserted in envelopes containing billings to customers until such notices are included in billings mailed to all customers whose rates will be increased.

The Company will publish the notice of proposed rate change on its website as well.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

FCC, FERC OR COMMISSION ORDERS

- 53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.
- (a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- (11) FCC, FERC or Commission orders or rulings applicable to the filing.

RESPONSE There are no FCC or FERC orders or rulings applicable to the filing.

The Commission in its Order at Docket No. R-2022-3031340 dated January 12, 2023, approved a base rate settlement that included a provision that The York Water Company would not file a tariff or tariff supplement proposing a general increase in base rates earlier than March 1, 2025, and the Company has complied with that provision.

The Commission in its Order at Docket No. R-2022-3031340 dated January 12, 2023, approved a base rate settlement that included a provision that The York Water Company would present a pilot low-income bill discount program for residential water and wastewater service. The Company has complied with that provision in this filing.

The Commission in its Order at Docket No. R-2022-3031340 dated January 12, 2023, approved a base rate settlement that included a provision that The York Water Company would present a analysis showing a reduction in the existing 4,000-gallon usage allowance for wastewater customers to a 2,000-gallon allowance. The Company has complied with that provision in this filing. The schedule is included as Exhibit No. HII-4W, page 5 of 5.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER RATES

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies
- (b) Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:
- (1) The specific reasons for each increase or decrease.

RESPONSE: The York Water Company has prepared and filed the data required under Title 52, Pennsylvania Code, Sections 53.52 and 53.53 in support of the proposed rates. The historical supporting data for the tariff revision are for the twelve months ended December 31, 2024, or as of the close of the same twelve-month period, adjusted for ratemaking purposes.

Despite the best efforts by The York Water Company to control costs, the effects of increased expenses and net additions to rate base have reduced returns.

The specific reasons the Company proposes to increase its water rates are as follows:

- (a) To provide sufficient revenues to recover the cost of providing water and wastewater service to its consumers;
- (b) To allow it to discharge properly its public duties by continuing to furnish an adequate, safe, and reliable level of service;

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER RATES

RESPONSE: H (b) (1) continued

- (c) To maintain its facilities properly; and
- (d) To afford the opportunity to more nearly approach a fair and reasonable rate of return on the original cost measure of value of its property used or useful in rendering water and wastewater.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

OPERATING STATEMENT FOR THE TWELVE MONTHS ENDED
DECEMBER 31, 2024

53.52

(b) Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:

(2) The operating income statement of the utility for a 12-month period, the end of which shall not be more than 120 days prior to the filing. Water and wastewater utilities with annual revenues under \$100,000 and municipal corporations subject to Commission jurisdiction may provide operating income statements for a 12-month period, the end of which may not be more than 180 days prior to the filing.

RESPONSE: Refer to Exhibit No. HI-2. The Company was granted a 30-day extension by the Commission on February 26, 2025, allowing the Company to file up to 150 days after the 12-month test year.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2024
WHOSE BILLS WILL BE INCREASED

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies
- (b) Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf, company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:
- (3) A calculation of the number of customers by tariff subdivision, whose bills will be increased.

Response:

Classification (1)	As Of December 31, 2024 (2)
Metered Customers	
Residential	66,397
Commercial	4,800
Industrial	300
Total Metered Customers	71,497
Unmetered Customers	
Residential	2
Commercial	1
Private Fire Protection	1,333
Public Fire Protection	256
Total Unmetered Customers	1,592
Total Customers	73,089

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CALCULATION OF THE PROPOSED REVENUE INCREASE
PROJECTED TO AN ANNUAL BASIS

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(b)

Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:

(4)

A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.

RESPONSE: Refer to Exhibit No. FII-2

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

NUMBER OF CUSTOMERS WHOSE BILLS WILL BE DECREASED

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies
- (b) Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:
- (5) A calculation of the number of customers by tariff subdivision, whose bills will be decreased.

RESPONSE: Under the proposed rates, no customers' bills will be decreased.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CALCULATION OF THE PROPOSED REVENUE DECREASE
PROJECTED TO AN ANNUAL BASIS

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(b)

Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:

(6)

A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

RESPONSE:

Under the proposed rates, operating revenues for water and wastewater service will not decrease.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

STATEMENT OF CALCULATION OF THE RATE OF RETURN UNDER
EXISTING RATES FOR THE TWELVE MONTHS ENDED
DECEMBER 31, 2024 AND ANTICIPATED RATE OF RETURN
TO BE EARNED WHEN THE PROPOSED RATES BECOME EFFECTIVE

53.52

(c) Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(1)

A statement showing the utility's calculation of the rate of return earned or operating ratio (if the utility qualifies to use an operating ratio under §53.54 (relating to small water and wastewater utilities)) earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return or operating ratio to be earned when the tariff, revision, or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation. When an operating ratio is used in this calculation, it shall be supported by studies of margin above operation and maintenance expense plus depreciation as referred to in § 53.54(b)(2)(B).

RESPONSE: Refer to Exhibit No. HV-1

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

BALANCE SHEET AS OF DECEMBER 31, 2024

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(c)

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(2)

A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).

RESPONSE: Refer to Exhibit No. HX-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE
OF FIXED CAPITAL INSTALLED AS OF DECEMBER 31, 2024

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(c)

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(3)

A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

RESPONSE: Refer to page 2.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE
OF FIXED CAPITAL INSTALLED AS OF DECEMBER 31, 2024

	Account Water System	As Of December 31, 2024
301	Organization	8,574
302	Franchises	4,918
303	Land and Land Rights	4,791,217
304	Structures and Improvements	28,948,928
305	Collecting and Impounding Reservoirs	57,076,890
306	Lake, River and Other Intakes	3,674,995
307	Wells and Springs Source Pumping	208,052
309	Supply Mains Source Pumping	8,949,956
310	Power Generation Equipment	3,160,593
311	Pumping Equipment	8,457,160
320	Water Treatment Equipment	21,667,923
330	Distribution Reservoirs and Standpipes	29,542,191
331	Transmission and Distribution Mains	282,428,531
333	Services	64,682,543
334	Meters and Meter Installations	23,332,673
335	Hydrants	12,912,611
336	Backflow Preventors	696,604
340	Office Furniture and Equipment	13,757,189
341	Transportation Equipment	2,967,249
342	Stores Equipment	235,551
343	Tools, Shop and Garage Equipment	1,193,923
344	Laboratory Equipment	198,099
345	Power Operated Equipment	220,225
346	Communication Equipment	4,095,222
347	Miscellaneous Equipment	542,340
	Water	573,754,156

	Account Wastewater	
351	Wastewater- Organization	3,272
353	Wastewater- Land	1,024,845
354	Wastewater- Structures & Improvements	15,420,344
355	Wastewater- Power Generation Equipment	1,001,135
360	Wastewater- Collection Sewers-Force	1,958,821
361	Wastewater- Collection Sewers-Gravity/Manholes	23,632,232
363	Wastewater- Customer Service Lines	4,545,689
364	Wastewater- Flow Measuring Equipment	29,550
370	Wastewater- Receiving Wells	90,803
371	Wastewater- Pumping Equipment	1,039,683
380	Wastewater- Treatment & Disposal/Monitoring Equipment	12,438,477
382	Wastewater - Outfall Sewer Lines	103,083
390	Wastewater- Office Equipment	105,403
391	Wastewater- Transportation Equipment	413,812
393	Wastewater- Shop Equipment	32,092
394	Wastewater- Laboratory Equipment	10,440
396	Wastewater- SCADA	625,246
397	Wastewater- Miscellaneous Equipment	69,742
	Wastewater	62,544,668

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

DEPRECIATION RESERVE PER BOOKS AS OF DECEMBER 31, 2024
APPLICABLE TO UTILITY PLANT IN SERVICE

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(c)

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(4)

A statement showing the amount of depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).

RESPONSE: Refer to Exhibit No. HX-1. The company does not maintain the book reserve by plant account.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

STATEMENT OF NET OPERATING INCOME, OPERATING REVENUES
AND OPERATING EXPENSES FOR TWELVE MONTHS ENDED
DECEMBER 31, 2024

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge,
and wharf companies

(c)

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(5)

A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2).

RESPONSE: Refer to Exhibit No. HI-2.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

MAJOR CHANGES IN OPERATING OR FINANCIAL CONDITION

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies
- (c) If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:
- (6) A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) and the date of transmittal of the tariff, revision, or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1)-(5).

RESPONSE: No major change in the operating or financial condition occurred between December 31, 2024, the date of the balance sheet required by paragraph (2) of subsection (c) of 53.52 (51 PA Code Ch. 53), and the date of transmittal of the tariff supplement.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF INCOME

53.53 I. Statement of Income

D. Water and Wastewater Utilities

1 Provide comparative operating statements for the test year and the immediately preceding 12 months showing increases and decreases between the two periods. These statements should supply detailed explanation of the causes of the major variances between the test year and preceding year by detailed account number.

Response: Refer to page 2.

Major variances are those that are more than \$75,000 under or over the previous year.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 COMPARATIVE OPERATING STATEMENT FOR TWELVE MONTHS ENDED
 DECEMBER 31, 2024 AND 2023

Exhibit No. HI-1
 Page 2 of 22
 Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Twelve Months Ended December 31, 2023 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
WATER OPERATING REVENUES				
SALES OF WATER				
METERED SALES				
RESIDENTIAL	41,312,085	39,858,819	1,453,266	1
COMMERCIAL	15,082,363	14,109,199	973,164	2
INDUSTRIAL	5,331,324	5,095,683	235,641	3
TOTAL METERED SALES	61,725,772	59,063,701	2,662,071	
UNMETERED SALES				
RESIDENTIAL	15,253	14,733	520	
COMMERCIAL	489	816	(327)	
PRIVATE FIRE	2,763,995	2,470,818	293,177	4
PUBLIC FIRE	1,794,625	1,653,623	141,002	5
TOTAL UNMETERED SALES	4,574,362	4,139,990	434,179	
TOTAL SALES OF WATER	66,300,134	63,203,691	3,096,250	
OTHER OPERATING REVENUES				
RENT FROM WATER PROPERTY	454,236	489,756	(35,520)	
CUSTOMERS FORFEITED DISCOUNTS AND PENALTIES	151,900	140,987	10,913	
MISCELLANEOUS WATER REVENUES	635,315	645,837	(10,522)	
TOTAL OTHER OPERATING REVENUES	1,241,451	1,276,580	(35,129)	
TOTAL WATER OPERATING REVENUES	67,541,585	64,480,271	3,061,121	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 COMPARATIVE OPERATING STATEMENT FOR TWELVE MONTHS ENDED
 DECEMBER 31, 2024 AND 2023

Exhibit No. HI-1
 Page 3 of 22
 Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Twelve Months Ended December 31, 2023 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
OPERATING EXPENSES				
SOURCE OF SUPPLY				
SALARIES AND WAGES- SOURCE OPERATIONS	263,300	206,570	56,730	
SALARIES AND WAGES- SOURCE MAINTENANCE	363,707	335,057	28,650	
PURCHASED WATER FOR RESALE	-	-	-	
MISCELLANEOUS EXPENSES- OPERATIONS-ELECTRIC	790,156	653,504	136,652	6
FUEL	25,184	224,263	(199,079)	7
MISCELLANEOUS EXPENSES- OPERATIONS-MATERIALS AND SUPPLIES	29,601	10,760	18,841	
MISCELLANEOUS EXPENSES- OPERATIONS-OUTSIDE SERVICES	3,020	11,157	(8,137)	
MISCELLANEOUS EXPENSES- OPERATIONS-MISCELLANEOUS EXPENSE	93,840	94,199	(359)	
MISCELLANEOUS EXPENSES- MAINTENANCE-MATERIALS AND SUPPLIES	74,196	88,806	(14,610)	
MISCELLANEOUS EXPENSES- MAINTENANCE-OUTSIDE SERVICES	221,243	180,482	40,761	
MISCELLANEOUS EXPENSES- MAINTENANCE-EQUIPMENT RENTAL	3,501	2,511	990	
MISCELLANEOUS EXPENSES- MAINTENANCE-TRANSPORTATION EXPENSE	61,556	57,237	4,319	
TOTAL SOURCE OF SUPPLY	1,929,304	1,864,546	64,758	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 COMPARATIVE OPERATING STATEMENT FOR TWELVE MONTHS ENDED
 DECEMBER 31, 2024 AND 2023

Exhibit No. HI-1
 Page 4 of 22
 Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Twelve Months Ended December 31, 2023 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
WATER TREATMENT				
SALARIES AND WAGES- WATER TREATMENT OPERATIONS	1,248,967	1,148,999	99,968	8
SALARIES AND WAGES- WATER TREATMENT MAINTENANCE	204,549	227,909	(23,360)	
CHEMICALS	1,790,404	1,751,702	38,702	
MISCELLANEOUS EXPENSES- OPERATIONS-ELECTRIC	65,457	63,194	2,263	
MISCELLANEOUS EXPENSES- OPERATIONS-MATERIALS AND SUPPLIES	247,481	239,782	7,699	
MISCELLANEOUS EXPENSES- OPERATIONS-TESTING SERVICES	55,499	44,076	11,423	
MISCELLANEOUS EXPENSES- OPERATIONS-OUTSIDE SERVICES	405,649	325,383	80,266	9
MISCELLANEOUS EXPENSES- OPERATIONS-TRANSPORTATION EXPENSE	48,649	45,236	3,413	
MISCELLANEOUS EXPENSES- OPERATIONS	97,257	118,324	(21,067)	
MISCELLANEOUS EXPENSES- MAINTENANCE-MATERIALS AND SUPPLIES	81,781	78,417	3,364	
MISCELLANEOUS EXPENSES- MAINTENANCE-OUTSIDE SERVICES	300,462	268,693	31,769	
EQUIPMENT RENT	2,400	2,400	-	
MISCELLANEOUS EXPENSES- MAINTENANCE-TRANSPORTATION EXPENSE	78,434	72,931	5,503	
TOTAL WATER TREATMENT	4,626,989	4,387,046	239,943	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 COMPARATIVE OPERATING STATEMENT FOR TWELVE MONTHS ENDED
 DECEMBER 31, 2024 AND 2023

Exhibit No. HI-1
 Page 5 of 22
 Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Twelve Months Ended December 31, 2023 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
TRANSMISSION AND DISTRIBUTION				
SALARIES AND WAGES- TRANSMISSION AND DISTRIBUTION- OPERATIONS	2,205,760	1,978,249	227,511	10
SALARIES AND WAGES- TRANSMISSION AND DISTRIBUTION- MAINTENANCE	1,023,095	935,511	87,584	11
MISCELLANEOUS EXPENSES- OPERATIONS-ELECTRIC	559,160	476,212	82,948	12
MISCELLANEOUS EXPENSES- OPERATIONS-MATERIALS AND SUPPLIES	178,422	188,201	(9,779)	
MISCELLANEOUS EXPENSES- OPERATIONS-OUTSIDE SERVICES	10,019	4,743	5,276	
MISCELLANEOUS EXPENSES- OPERATIONS-TRANSPORTATION EXPENSE	280,115	260,336	19,779	
MISCELLANEOUS EXPENSES- OPERATIONS	150,545	147,422	3,123	
MISCELLANEOUS EXPENSES- MAINTENANCE-MATERIALS AND SUPPLIES	376,060	318,171	57,889	
MISCELLANEOUS EXPENSES- MAINTENANCE-OUTSIDE SERVICES	2,967,796	2,155,166	812,630	13
MISCELLANEOUS EXPENSES- MAINTENANCE-EQUIPMENT RENTAL	2,541	167	2,374	
MISCELLANEOUS EXPENSES- MAINTENANCE-TRANSPORTATION EXPENSE	269,060	250,183	18,877	
MISCELLANEOUS EXPENSES- MAINTENANCE-MAILING	4,140	2,979	1,161	
TOTAL TRANSMISSION AND DISTRIBUTION	8,026,713	6,717,340	1,309,373	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 COMPARATIVE OPERATING STATEMENT FOR TWELVE MONTHS ENDED
 DECEMBER 31, 2024 AND 2023

Exhibit No. HI-1
 Page 6 of 22
 Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Twelve Months Ended December 31, 2023 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
CUSTOMER ACCOUNTS EXPENSES				
SALARIES AND WAGES- CUSTOMER ACCOUNTS-OPERATIONS	1,050,699	934,091	116,608	14
MISCELLANEOUS EXPENSES- OPERATIONS-MATERIALS AND SUPPLIES	4,055	62,829	(58,774)	
MISCELLANEOUS EXPENSES- OPERATIONS-OUTSIDE SERVICES	281,577	174,934	106,643	15
MISCELLANEOUS EXPENSES- OPERATIONS-TRANSPORTATION EXPENSE	108,219	100,627	7,592	
MISCELLANEOUS EXPENSES- OPERATIONS	964,175	927,616	36,559	
TOTAL CUSTOMER ACCOUNTS	2,408,725	2,200,097	208,628	
ADMINISTRATIVE AND GENERAL				
SALARIES AND WAGES- ADMINISTRATIVE AND GENERAL- OPERATIONS	2,405,405	2,278,006	127,399	16
SALARIES AND WAGES- ADMINISTRATIVE AND GENERAL- MAINTENANCE	41,239	14,249	26,990	
EMPLOYEE BENEFITS	880,481	758,390	122,091	17
EMPLOYEE BENEFITS-HEALTH INSURANCE	1,599,876	1,436,921	162,955	18
CONTRACTUAL SERVICES-AUDITING	232,297	199,061	33,236	
CONTRACTUAL SERVICES-TAX	17,895	20,401	(2,506)	
CONTRACTUAL SERVICES-OTHER ACCOUNTING	49,476	51,375	(1,899)	
CONTRACTUAL SERVICES-LEGAL	366,311	160,980	205,331	19
CONTRACTUAL SERVICES-OUTSIDE SERVICES	416,499	421,529	(5,030)	
INSURANCE-AUTOMOBILE	73,350	65,036	8,314	
INSURANCE-GENERAL LIABILITY	179,122	170,335	8,787	
INSURANCE-GENERAL LIABILITY-D&O	286,750	287,007	(257)	
INSURANCE-GENERAL LIABILITY-EXCESS LIABILITY	165,754	143,587	22,167	
INSURANCE-WORKERS COMPENSATION	169,452	148,203	21,249	
INSURANCE-OTHER	400,077	397,103	2,974	
AMORTIZATION OF RATE CASE EXPENSE	99,224	82,687	16,537	
BAD DEBT EXPENSE	1,071,758	538,152	533,606	20
CORPORATE EXPENSE	286,866	313,492	(26,626)	
MISCELLANEOUS EXPENSES- OPERATIONS-ELECTRIC	14,734	13,345	1,389	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 COMPARATIVE OPERATING STATEMENT FOR TWELVE MONTHS ENDED
 DECEMBER 31, 2024 AND 2023

Exhibit No. HI-1
 Page 7 of 22
 Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Twelve Months Ended December 31, 2023 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
MISCELLANEOUS EXPENSES- OPERATIONS-MATERIALS AND SUPPLIES	289,153	211,919	77,234	21
MISCELLANEOUS EXPENSES- OPERATIONS-TRANSPORTATION EXPENSE	61,556	57,237	4,319	
MISCELLANEOUS EXPENSES- OPERATIONS-MEMBERSHIPS	82,688	87,281	(4,593)	
MISCELLANEOUS EXPENSES- OPERATIONS-AWWA RESEARCH FOUNDATION	19,038	19,037	1	
MISCELLANEOUS EXPENSES- OPERATIONS-BANK FEES	93,184	88,796	4,388	
MISCELLANEOUS EXPENSES- OPERATIONS-TRUSTEE FEES	195,765	195,308	457	
MISCELLANEOUS EXPENSES- OPERATIONS-BOND AND CORPORATE RATING FEES	93,000	87,167	5,833	
MISCELLANEOUS EXPENSES- OPERATIONS-DIRECTORS FEES	480,807	399,000	81,807	22
MISCELLANEOUS EXPENSES- OPERATIONS	247,146	133,402	113,744	23
MISCELLANEOUS EXPENSES- MAINTENANCE-MATERIALS AND SUPPLIES	14,523	4,594	9,929	
MISCELLANEOUS EXPENSES- MAINTENANCE-OUTSIDE SERVICES	371,539	319,632	51,907	
ADMINISTRATIVE AND GENERAL EXPENSES CAPITALIZED	(620,092)	(589,456)	(30,636)	
FAS 87 PENSION EXPENSE	111,209	1,680,000	(1,568,791)	24
ALLOCATION TO WASTEWATER	(782,717)	(756,978)	(25,739)	
TOTAL ADMINISTRATIVE AND GENERAL	9,413,365	9,436,798	(23,433)	
TOTAL OPERATING EXPENSES	26,405,096	24,605,827	1,799,269	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 COMPARATIVE OPERATING STATEMENT FOR TWELVE MONTHS ENDED
 DECEMBER 31, 2024 AND 2023

Exhibit No. HI-1
 Page 8 of 22
 Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Twelve Months Ended December 31, 2023 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
TAXES OTHER THAN INCOME TAXES				
ASSESSMENTS	376,448	334,616	41,832	
PURTA	306,686	287,805	18,881	
FICA	735,403	669,123	66,280	
LOCAL REAL ESTATE	134,870	116,624	18,246	
FEDERAL UNEMPLOYMENT	7,007	6,157	850	
STATE UNEMPLOYMENT	24,746	20,389	4,357	
OTHER TAXES	4,383	4,779	(396)	
PAYROLL TAXES CAPITALIZED	(63,865)	(56,654)	(7,211)	
TOTAL TAXES OTHER THAN INCOME TAXES	1,525,678	1,382,839	142,839	
INCOME TAXES				
CURRENT FEDERAL INCOME TAX	536,414	581,852	(45,438)	
CURRENT STATE INCOME TAX	62,597	278,615	(216,018)	25
DEFERRED FEDERAL INCOME TAX- ACCELERATED DEPRECIATION	550,391	355,640	194,751	26
DEFERRED FEDERAL INCOME TAX- BASIS DIFFERENCE	(172,348)	(172,348)	-	
DEFERRED STATE INCOME TAX- BASIS DIFFERENCE	(86,802)	(86,802)	-	
DEFERRED FEDERAL INCOME TAX- EXCESS ADIT	(193,209)	(189,632)	(3,577)	
AMORTIZATION OF INVESTMENT TAX CREDITS	(35,753)	(35,354)	(399)	
TOTAL INCOME TAXES	661,290	731,971	(70,681)	
DEPRECIATION	12,009,717	10,879,157	1,130,560	27
OPERATING INCOME	26,939,804	26,880,477	59,327	

Major Variance No. 1

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Metered Sales to Residential Customers	41,312,085	39,858,819	1,453,266

The increase in metered sales to residential customers in the amount of 1,453,266 was primarily due to the residual effect of the rate increase effective March 1, 2023 and utilization of the Distribution System Improvement Charge beginning in July 2024.

Major Variance No. 2

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Metered Sales to Commercial Customers	15,082,363	14,109,199	973,164

The increase in metered sales to commercial customers in the amount of 973,164 was primarily due to the residual effect of the rate increase effective March 1, 2023 and utilization of the Distribution System Improvement Charge beginning in July 2024.

Major Variance No. 3

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Metered Sales to Industrial Customers	5,331,324	5,095,683	235,641

The increase in metered sales to industrial customers in the amount of 235,641 was primarily due to the residual effect of the rate increase effective March 1, 2023 and utilization of the Distribution System Improvement Charge beginning in July 2024.

Major Variance No. 4

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Private Fire Protection	2,763,995	2,470,818	293,177

The increase in sales to private fire protection customers in the amount of 293,177 was primarily due to the residual effect of the rate increase effective March 1, 2023 and utilization of the Distribution System Improvement Charge beginning in July 2024.

Major Variance No. 5

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Public Fire Protection	1,794,625	1,653,623	141,002

The increase in sales to public fire protection customers in the amount of 141,002 was primarily due to the residual effect of the rate increase effective March 1, 2023 and utilization of the Distribution System Improvement Charge beginning in July 2024.

Major Variance No. 6

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Source of Supply			
Miscellaneous Expenses - Operations - Electric	790,156	653,504	136,652

Source of Supply Operations electric expense increased by 136,652 primarily due to higher cost electric transmission rates.

Major Variance No. 7

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Source of Supply			
Miscellaneous Expenses - Fuel	25,184	224,263	(199,079)

Source of Supply Operations fuel expense decreased by 199,079 primarily due to pumping from the Susquehanna River in 2023 due to dry conditions and the Lake Williams reservoir out of service during the dam rehabilitation project.

Major Variance No. 8

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Water Treatment			
Salaries and Wages - Water Treatment Operations	1,248,967	1,148,999	99,968

Water Treatment Operations wages increased by 99,968 primarily due to an increase in employees and an annual wage increase.

Refer to pages 19 and 20 for a comparative distribution of Company labor by account for the twelve months ended December 31, 2024 and 2023, and a general explanation of the reasons for variable increases and decreases in the amount of Company labor charged to all accounts.

Major Variance No. 9

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Water Treatment			
Miscellaneous Expenses - Operations - Outside Service	405,649	325,383	80,266

Water Treatment Operations outside service increased by 80,266 primarily due to higher costs for hauling of solids removed from the raw water.

Major Variance No. 10

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Transmission and Distribution			
Salaries and Wages - Transmission and Distribution Operations	2,205,760	1,978,249	227,511

Transmission and Distribution Operations wages increased by 227,511 primarily due to an increase in employees and an annual wage increase.

Refer to pages 19 and 20 for a comparative distribution of Company labor by account for the twelve months ended December 31, 2024 and 2023, and a general explanation of the reasons for variable increases and decreases in the amount of Company labor charged to all accounts.

Major Variance No. 11

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Transmission and Distribution			
Salaries and Wages - Transmission and Distribution Maintenance	1,023,095	935,511	87,584

Transmission and Distribution Maintenance wages increased by 87,584 primarily due to an increase in employees and an annual wage increase.

Refer to pages 19 and 20 for a comparative distribution of Company labor by account for the twelve months ended December 31, 2024 and 2023, and a general explanation of the reasons for variable increases and decreases in the amount of Company labor charged to all accounts.

Major Variance No. 12

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Transmission and Distribution			
Miscellaneous Expenses - Operations - Electric	559,160	476,212	82,948

Transmission and Distribution Operations electric expense increased by 82,948 primarily due to higher cost electric transmission rates.

Major Variance No. 13

	Twelve Months Ended		Increase (Decrease)
	12-31-24	12-31-23	
Transmission and Distribution			
Miscellaneous Expenses - Maintenance - Outside Service	2,967,796	2,155,166	812,630

Transmission and Distribution Maintenance outside service increased by 812,630 primarily due to increased expenditures for water main maintenance and increased expenditures for water service line maintenance and identification.

Major Variance No. 14

	Twelve Months Ended		Increase (Decrease)
	12-31-24	12-31-23	
Customer Service			
Salaries and Wages - Customer Service Operations	1,050,699	934,091	116,608

Customer Service Operations wages increased by 116,608 primarily due to an increase in employees and an annual wage increase.

Refer to pages 19 and 20 for a comparative distribution of Company labor by account for the twelve months ended December 31, 2024 and 2023, and a general explanation of the reasons for variable increases and decreases in the amount of Company labor charged to all accounts.

Major Variance No. 15

	Twelve Months Ended		Increase (Decrease)
	12-31-24	12-31-23	
Customer Service			
Miscellaneous Expenses - Operations - Outside Service	281,577	174,934	106,643

Customer Service Operations outside service increased by 106,643 primarily due to a full year in 2024 of outsourced bill preparation and mailing services.

Major Variance No. 16

	Twelve Months Ended		Increase (Decrease)
	12-31-24	12-31-23	
Administrative and General			
Salaries and Wages - Administrative and General Operations	2,405,405	2,278,006	127,399

Administration and General Operations wages increased by 127,399 primarily due to an increase in employees and an annual wage increase.

Refer to pages 19 and 20 for a comparative distribution of Company labor by account for the twelve months ended December 31, 2024 and 2023, and a general explanation of the reasons for variable increases and decreases in the amount of Company labor charged to all accounts.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MAJOR VARIANCE EXPLANATIONS FOR COMPARATIVE OPERATING STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023

Major Variance No. 17

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Administrative and General			
Employee Benefits	880,481	758,390	122,091

Administration and General employee benefits increased by 122,091 primarily due to an increase in 401k match due to an increase in employee wage increases and an increase in the number of employees.

Major Variance No. 18

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Employee Benefits-Health Insurance			
Health Insurance-Net of Employee Contributions and Cobra Contingent Reimbursements	1,565,061	1,404,096	160,965
Group Life and Disability Insurance	14,110	13,277	833
FFCRA Tax Credit	-	-	-
HSA Employer Contribution	19,250	18,000	1,250
Fees	1,454	1,548	(93)
	1,599,876	1,436,921	162,955

During the twelve months ended December 31, 2024 health insurance expense net of employee contributions and COBRA contingent reimbursements increased 160,965 compared to the twelve months ended December 31, 2023 due to higher claims experience.

Refer to Exhibit No. HIII-2-16 for pro forma adjustments to the amount of health insurance expense for the twelve months ended December 31, 2024.

Refer to Exhibit No. FIII-2-3 for pro forma adjustments to the amount of health insurance expense for the twelve months ending December 31, 2025.

Refer to Exhibit No. FIII-2-27 for pro forma adjustments to the amount of health insurance expense for the twelve months ending February 28, 2027.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MAJOR VARIANCE EXPLANATIONS FOR COMPARATIVE OPERATING STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023

Major Variance No. 19

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Contractual Services - Legal			
Costs associated with filing the Annual Asset Optimization Plan	958	434	524
Costs associated with potential acquisitions	133,751	61,651	72,100
Debt Agreements	450	1,240	(790)
Class Action	116,598	-	116,598
Corporate Governance	-	1,390	(1,390)
Contracts	2,684	-	2,684
Customer Complaints	3,434	13,810	(10,376)
Property Issues	31,910	-	31,910
Regulatory Compliance	19,963	-	19,963
SEC Compliance	42,255	20,040	22,215
Employee Benefits/Labor Matters	5,908	35,218	(29,310)
Other legal fees (Auditor resp., tax, financing, general)	8,400	27,197	(18,797)
	<u>366,311</u>	<u>160,980</u>	<u>205,331</u>

Legal fees of varying amounts occur annually. Some projects are identical every year, while others are specific to a given year. The Company has consistently requested to include the historical test year amount in rates plus applicable amortizations. Over time, a balanced amount of legal fees should be included in rates.

See Exhibit No. HIII-2-19 for a proposed amortization of costs associated with allocating additional shares to the Dividend Reinvestment and Direct Stock Purchase and Sale Plan which is necessary to attract equity capital to the Company to balance the capital structure. See Exhibit No. HIII-2-20 for a proposed amortization of the costs associated with the Company's Long-term Incentive Plan. This Plan is necessary to attract and retain qualified employees and directors. See Exhibit No. HIII-2-21 for a proposed amortization of the costs associated with the Company's Employee Stock Purchase Plan. This Plan is necessary to attract and retain qualified employees. See Exhibit No. HIII-2-35 for a proposed amortization of the costs associated with the Company's Long-term Infrastructure Improvement Plan. This Plan is required to be filed by the PUC. See Exhibit No. HIII-2-38 for elimination of costs related to potential acquisitions.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MAJOR VARIANCE EXPLANATIONS FOR COMPARATIVE OPERATING STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023

Major Variance No. 20

Bad Debt Expense	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Bad Debt Expense	1,071,758	538,152	533,606

Bad debt expense increased 533,606 in 2024 compared to 2023. In 2024, the Company increased its bad debt reserve due to the uncertainty surrounding the collectibility of its receivables related to payment agreements, many resulting from the COVID-19 pandemic.

Refer to Exhibit No. HIII-2-2 for an adjustment of uncollectible accounts during the twelve months ended December 31, 2024, to a two-year ratio of the net of actual uncollectible accounts written-off to total operating revenues at existing rates.

Refer to Exhibit No. HIII-2-31 for an adjustment of uncollectible accounts under proposed rates during the twelve months ended December 31, 2024, to a two-year ratio of the net of actual uncollectible accounts written-off to total operating revenues.

Refer to Exhibit Nos. FIII-2-7 and FIII-2-18 for projected and pro forma adjustments of uncollectible accounts at existing rates during the twelve months ending December 31, 2025 to a two-year ratio of the net of actual uncollectible accounts written-off to total operating revenues at existing rates.

Refer to Exhibit Nos. FIII-2-31 and FIII-2-46 for projected and pro forma adjustments of uncollectible accounts under proposed rates during the twelve months ending February 28, 2027 to a two-year ratio of the net of actual uncollectible accounts written-off to total operating revenues at existing revenues.

Refer to Exhibit No. FIII-2-55 for an adjustment of uncollectible accounts under proposed rates during the twelve months ending February 28, 2027 to a two-year ratio of the net of actual uncollectible accounts written-off to total operating revenues.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MAJOR VARIANCE EXPLANATIONS FOR COMPARATIVE OPERATING STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023

Major Variance No. 21

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Administrative and General			
Miscellaneous Expenses - Operations - Material and Supplies	289,153	211,919	77,234

Administrative and General Operations material and supplies increased by 77,234 primarily due to increased expenditures for computer hardware and software.

Major Variance No. 22

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Administrative and General			
Miscellaneous Expenses - Operations - Directors Fees	480,807	399,000	81,807

Administrative and General Operations directors fees increased by 81,807 primarily due to increased rates paid to directors as a market adjustment to recruit and retain qualified directors.

Major Variance No. 23

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Administrative and General			
Miscellaneous Expenses - Operations	247,146	133,402	113,744

Administrative and General Operations increased by 113,744 primarily due to increased expenditures for property restoration often due to main breaks.

Major Variance No. 24

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Administrative and General			
FAS 87 Expense	111,209	1,680,000	(1,568,791)

Administrative and General FAS 87 Expense decreased by 1,568,791 due to a decrease in the deductible limits under the Internal Revenue Code reducing the amount contributed to the pension trusts.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MAJOR VARIANCE EXPLANATIONS FOR COMPARATIVE OPERATING STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023

Major Variance No. 25

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Current State Income Tax	62,597	278,615	(216,018)

During the twelve months ended December 31, 2024 current state income taxes decreased 216,018 when compared to the twelve months ended December 31, 2020 primarily due to the use of a prior year net operating loss.

Refer to Exhibit No. HIV-17-2 for an adjustment of current federal income tax for the twelve months ended December 31, 2024, based on pro forma federal taxable income under current base rates.

Refer to Exhibit No. HIV-17-5 for an adjustment of current federal income tax for the twelve months ended December 31, 2024, based on pro forma federal taxable income under proposed base rates.

Refer to Exhibit No. FIV-17-2 for an adjustment of current federal income tax for the twelve months ending December 31, 2025 based on projected federal taxable income under current base rates.

Refer to Exhibit No. FIV-17-5 for an adjustment of current federal income tax for the twelve months ending December 31, 2025 based on pro forma federal taxable income under current base rates.

Refer to Exhibit No. FIV-17-7 for an adjustment of current federal income tax for the twelve months ending February 28, 2027, based on projected federal taxable income under current base rates.

Refer to Exhibit No. FIV-17-10 for an adjustment of current federal income tax for the twelve months ending February 28, 2027, based on pro forma federal taxable income under current base rates.

Refer to Exhibit No. FIV-17-12 for an adjustment of current federal income tax for the twelve months ending February 28, 2027, based on pro forma federal taxable income under proposed base rates.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MAJOR VARIANCE EXPLANATIONS FOR COMPARATIVE OPERATING STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023

Major Variance No. 26

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Account No. 410.10, Deferred Federal Deferred Federal Income Tax- Accelerated Depreciation	550,391	355,640	194,751

The increase in deferred Federal income tax-accelerated depreciation during the twelve months ended December 31, 2024, in the amount of 194,751 was due to an increase in the difference between liberalized depreciation and booked depreciation recorded during the twelve months ended December 31, 2024, compared to the difference between liberalized depreciation and booked depreciation recorded during the twelve months ended December 31, 2023.

Refer to Exhibit Nos. HIV-17-3 and HIV-17-4 for an annualization of deferred Federal income tax-accelerated depreciation for the twelve months ended December 31, 2024, based on plant in service as of December 31, 2024.

Refer to Exhibit Nos. FIV-17-3 and FIV-17-4 for an annualization of deferred Federal income tax-accelerated depreciation for the twelve months ending December 31, 2025, based on plant in service as of December 31, 2025.

Refer to Exhibit Nos. FIV-17-8 and FIV-17-9 for an annualization of deferred Federal income tax-accelerated depreciation for the twelve months ending February 28, 2027, based on plant in service as of February 28, 2027.

Major Variance No. 27

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Depreciation	12,009,717	10,879,157	1,130,560

During the twelve months ended December 31, 2024, depreciation and amortization increased by 1,130,560 when compared to the twelve months ended December 31, 2023, due to an increase in plant in service.

Refer to Exhibit No. HI-2-1 for an adjustment of depreciation expense for the twelve months ended December 31, 2024, as shown in Exhibit No. HVI.

Refer to Exhibit No. FI-2-1 for an adjustment of depreciation expense for the twelve months ending December 31, 2025.

Refer to Exhibit No. FI-2-2 for an adjustment of depreciation expense for the twelve months ending February 28, 2027, as shown in Exhibit No. FVI.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MAJOR VARIANCE EXPLANATIONS FOR COMPARATIVE OPERATING STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023

The increases and decreases in Company labor of the major variance accounts can best be explained by presenting the following comparative summary showing the distribution of all Company labor by accounts for twelve months ended December 31, 2024 and 2023.

Account	Company Labor Twelve Months Ended December 31, 2024	Company Labor Twelve Months Ended December 31, 2023	Increase (Decrease)
10520000	48,324	72,775	(24,450)
10530000	669,305	548,486	120,819
42600000	25,543	25,862	(320)
	743,172	647,123	96,049
60110000	129,772	101,457	28,315
60110050	133,528	105,113	28,415
60120000	141,084	118,973	22,111
60120002	76,608	79,439	(2,831)
60120003	146,015	136,645	9,370
60130000	1,086,740	1,004,444	82,296
60130050	162,227	144,555	17,672
60140000	-	-	-
60140002	96,485	111,762	(15,277)
60140003	108,064	116,147	(8,083)
60150000	1,252,237	1,113,453	138,784
60150004	254,984	218,886	36,098
60150006	160,715	117,565	43,150
60150050	537,824	528,345	9,479
60160000	198,117	169,968	28,149
60160002	43,719	36,041	7,678
60160003	227,824	220,737	7,087
60160004	119,198	141,371	(22,173)
60160005	317,699	243,038	74,661
60160006	25,344	40,178	(14,834)
60160007	91,194	84,178	7,016
60170000	841,725	707,343	134,382
60170001	50,810	74,120	(23,310)
60170050	158,164	152,628	5,536
60180000	1,632,092	1,557,699	74,393
60180050	325,771	288,075	37,696
60380000	447,542	432,232	15,310
60180002	40,113	9,630	30,483
60180003	1,126	4,619	(3,493)
70150000	617,403	545,666	71,737
70150050	68,699	63,954	4,745
70160002	-	622	(622)
70160003	22,011	24,863	(2,852)
70110000	5,669	13,151	(7,482)
	9,520,503	8,706,897	813,606
	10,263,675	9,354,020	909,655

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MAJOR VARIANCE EXPLANATIONS FOR COMPARATIVE OPERATING STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023

The preceding summary shows that there are variations in Company labor costs charged to the various expense accounts during the two twelve-month periods ended December 31, 2024 and 2023. The direct labor charge to the numerous accounts will vary from year to year in proportion to the change in the number of work hours from year to year actually reported on time sheets for different activities charged to different accounts. To the extent permitted with respect to organized employees, The York Water Company utilized its complement of employees during the twelve months ended December 31, 2024 and 2023 where there was the greatest need. Employees are not assigned to the same work nor do they perform the same functions from year to year or from month to month inasmuch as the need for manpower by system function changes. Therefore, the work hours charged to the functional accounts, and thus the labor expense recorded on the books, are directly related to the time the employees spend on the various functions as reported on the time sheets. Consequently, the individual expense accounts reflect increases and decreases of various magnitudes in Company labor when comparing two twelve month periods. Additionally, the amount charged to expense accounts varies based on the amounts that are capitalized during the year. The more capitalized, the less expense there will be.

The total Company labor increase was 909,655, or approximately 9.72%, higher than during the year prior to the test year. The increase was mainly due to wage increases for existing employees, promotions, and an increase in the number of employees.

It is the increase in total Company labor which has significance for ratemaking and not increases or decreases in labor expense recorded in individual expense accounts. Labor expense recorded in individual expense accounts represents merely a distribution of total Company labor expense in accordance with recorded time.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MAJOR VARIANCE EXPLANATIONS FOR COMPARATIVE OPERATING STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023

	December 31, 2024	December 31, 2023
Plant in Service	636,298,824	544,282,643
Maintenance Expenses		
60120000	141,084	118,973
60120002	76,608	79,439
60120003	146,015	136,645
62020000	19,877	25,976
62020001	1,967	0
62020002	17,963	10,825
62020003	34,389	52,005
63620001	59,560	32,444
63620002	62,187	65,344
63620003	99,496	82,694
64220000	3,501	2,511
65020000	61,556	57,237
60140002	96,485	111,762
60140003	108,064	116,147
62040000	98	1,868
62040002	20,758	22,819
62040003	60,925	53,730
63640002	178,996	157,760
63640003	121,466	110,933
64240000	2,400	2,400
65040000	78,434	72,931
60160000	198,117	169,968
60160002	43,719	36,041
60160003	227,824	220,737
60160004	119,198	141,371
60160005	317,699	243,038
60160006	25,344	40,178
60160007	91,194	84,178
62060000	21,186	26,421
62060002	19,285	16,764
62060003	41,028	53,038
62060004	43,671	51,718
62060005	200,142	137,175
62060006	16,814	8,954
62060007	33,934	24,101
63660002	196,058	129,136
63660003	81,614	68,594
63660004	1,227,905	1,014,649
63660005	1,416,785	883,166
63660006	1,105	3,452
63660007	44,329	56,169
64260003	2,389	0
64260004	152	167
65060000	24,821	23,080
65060002	20,850	19,387

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MAJOR VARIANCE EXPLANATIONS FOR COMPARATIVE OPERATING STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023

	December 31, 2024	December 31, 2023
65060003	52,620	48,929
65060004	22,835	21,233
65060005	106,234	98,780
65060006	2,979	2,770
65060007	38,721	36,004
67560900	4,140	2,979
63670003	1,943	10,076
60180002	40,113	9,630
60180003	1,126	4,619
62080002	13,900	3,694
62080003	623	900
63680002	53,284	44,926
63680003	318,255	274,706
70160002	0	622
70160003	22,011	24,863
72060002	6,397	12,141
72060003	73,549	57,354
73660002	94,170	41,070
73660003	64,594	53,580
72020008	1,512	1,752
73620000	178,132	37,684
74220003	206	0
72040002	1,828	199
72040003	35,171	28,342
73640002	11,222	27,408
73640003	95,568	33,245
Total Maintenance Expenses	7,048,125	5,643,431
Percent of Plant in Service	1.1%	1.0%

Each year The York Water Company incurs expenses in order to maintain different components of its plant facilities. The components of property to be maintained will change from year to year and, as a consequence, increases in individual maintenance accounts will vary from year to year depending upon the nature of the maintenance projects undertaken in any one year. From year to year some maintenance accounts will increase and other maintenance accounts will decrease. In a review of maintenance accounts, however, the significant factor for ratemaking is not whether individual maintenance accounts have changed from one period to another, but instead is whether the overall level of maintenance has changed. As shown by the figures above, the amount recorded in maintenance accounts during the twelve months ended December 31, 2024 relative to the amount of utility plant in service as of December 31, 2024 has remained consistent when compared to the amount recorded in maintenance accounts during the twelve months ended December 31, 2023 relative to the amount of utility plant in service as of December 31, 2023.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF INCOME

53.53 I. Statement of Income

D. Water and Wastewater Utilities

2 Prepare a Statement of Income for the various time frames of the rate proceeding including:

Col. 1 - Book recorded statement for the test year.

2 - Adjustments to book recorded statement to annualize and normalize under present rates.

3 - Income statement under present rates after adjustment in Col. 2.

4 - Adjustment to Col. 3 for revenue increase requested.

5 - Income statement under requested rates.

Response: Refer to pages 2 and 3.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS
ENDED DECEMBER 31, 2024 AND THE ANTICIPATED STATEMENT OF INCOME
WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. HI-2
Page 2 of 3
Witness: M E Poff

	Under Existing Rates			Under Proposed Rates			
	Twelve Months Ended December 31, 2024 (1)	Exhibit Reference (2)	Adjustment (2)	Pro Forma Twelve Months Ended December 31, 2024 (3)	Exhibit Reference (4)	Adjustment (4)	Pro Forma Twelve Months Ended December 31, 2024 (5)
Operating Revenues	67,541,585	HIII-2	(190,505)	67,351,080	HIII-2	9,001,370	76,352,449
Operating Expenses, Depreciation and Taxes Other Than Income Taxes							
Source of Supply Expenses	1,929,304	HIII-2	404,377	2,333,681			2,333,681
Water Treatment Expenses	4,626,989	HIII-2	32,142	4,659,131			4,659,131
Transmission and Distribution Expenses	8,026,713	HIII-2	477,977	8,504,690			8,504,690
Customer Accounts Expenses	2,408,725	HIII-2	61,428	2,470,153			2,470,153
Administrative and General Expenses	9,413,365	HIII-2	793,364	10,206,729	HIII-2	59,288	10,266,016
Increased Costs Resulting From Load Growth	-	HIII-2	54,876	54,876			54,876
Amortization of Utility Plant Acquisition Adjustment	-	HIII-2	(23,331)	(23,331)			(23,331)
General Price Level Adjustment				-			-
Depreciation	12,009,717	HI-2-1	1,379,736	13,389,453			13,389,453
Taxes Other Than Income Taxes	1,525,678	HIV-15	119,870	1,645,548	HIV-15	60,725	1,706,273
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	39,940,491		3,300,439	43,240,930		120,013	43,360,943
Net Operating Income Before Income Taxes	27,601,094		(3,490,944)	24,110,150		8,881,357	32,991,506
Income Taxes							
Current Federal Income Tax	536,414	HIV-17	(483,947)	52,467	HIV-17	1,706,739	1,759,206
Current State Income Tax	62,597	HIV-17	(114,430)	(51,833)	HIV-17	754,027	702,194
Deferred Federal Income Tax-Accelerated Depreciation	550,391	HIV-17	(196,269)	354,122			354,122
Deferred Federal Income Tax-Basis Difference	(172,348)			(172,348)			(172,348)
Deferred State Income Tax-Basis Difference	(86,802)			(86,802)			(86,802)
Deferred Federal Income Tax-Excess ADIT	(193,209)	HIV-17	15,353	(177,856)			(177,856)
Amortization of Investment Tax Credits	(35,753)	HIV-17	(2,556)	(38,309)			(38,309)
Total Income Taxes	661,290		(781,849)	(120,559)		2,460,766	2,340,207
Net Operating Income	26,939,804		(2,709,095)	24,230,709		6,420,590	30,651,299

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS
 ENDED DECEMBER 31, 2024 AND THE ANTICIPATED STATEMENT OF INCOME
 WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. HI-2
 Page 2 of 3
 Witness: M E Poff

	Under Existing Rates			Under Proposed Rates		
	Twelve Months Ended December 31, 2024 (1)	Exhibit Reference Adjustment (2)	Pro Forma Twelve Months Ended December 31, 2024 (3)	Exhibit Reference Adjustment (4)	Pro Forma Twelve Months Ended December 31, 2024 (5)	
Other Income (Non-operating)						
Dividend Income	18,367		18,367		18,367	
Rent Income	7,150		7,150		7,150	
Interest Income	157,875		157,875		157,875	
Miscellaneous Non-operating Income	14,645		14,645		14,645	
Total Other Income	198,037		198,037		198,037	
Income Deductions						
Interest on Long Term Debt and Amort- ization of Debt Expense	8,257,455		8,257,455		8,257,455	
Interest on Bank Borrowings	646,262		646,262		646,262	
Interest Charged Construction	(1,600,092)		(1,600,092)		(1,600,092)	
Miscellaneous Income Deductions	220,774		220,774		220,774	
Total Income Deductions	7,524,399		7,524,399		7,524,399	
Net Income	19,613,442	(2,709,095)	16,904,347	6,420,590	23,324,937	

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust depreciation recorded on the corporate books during the twelve months ended December 31, 2024 to pro forma annual depreciation accrual as of December 31, 2024 using straight-line, remaining life method.	
	Annual Depreciation Accrual	13,389,453
	Less: Depreciation for Twelve Months Ended December 31, 2024	12,009,717
		1,379,736
40300000	Depreciation	1,379,736

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING DIVISION STATEMENT OF INCOME

53.53 I. Statement of Income

D. Water and Wastewater Utilities

3 If a company has separate operating divisions, an income statement must be shown for each division, plus an income statement for the company as a whole.

Response: The Company does not have separate operating divisions, but does have separate wastewater financials. See Exhibit No. HI-2 for an income statement for all water operations and HI-2W for a wastewater income statement.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING INCOME CLAIMS

53.53 I. Statement of Income

D. Water and Wastewater Utilities

4 Provide operating income claims under:

a. Present rates.

b. Pro forma present rates (annualized & normalized).

c. Proposed rates (annualized & normalized).

Response: Refer to Exhibit No. HV-1.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATES OF RETURN

- 53.53 I. Statement of Income
- D. Water and Wastewater Utilities
- 5 Provide rates of return on original cost under:
 - a. Present rates.
 - b. Pro forma present rates.
 - c. Proposed rates.

Response: Refer to Exhibit No. HV-1.