

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MEASURE OF VALUE AND RATES OF RETURN AT ORIGINAL COST AS OF
DECEMBER 31, 2024

53.53 V. Valuation

D. Water and Wastewater Utilities

1. Provide a schedule showing the measures of value and the rates of return at the original cost in the current rate case. All claims made on this exhibit should be cross-referenced to appropriate exhibits.

Response: The original cost measure of value and rate of return under proposed rates are shown below.

Original Cost Measure of Value (1)	Rate of Return Under Proposed Rates (2)
382,415,236 (a)	8.01% (b)

- (a) Refer to page 2 for a detail of the measure of value.
- (b) Refer to page 3 for a detail of the net operating income available for return and calculation of rates of return on the original cost measure of value.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SUMMARY OF MEASURE OF VALUE AS OF DECEMBER 31, 2024

Elements (1)	Exhibit Reference (2)	Original Cost (3)
Utility Plant in Service Less Accrued Depreciation	HVI	459,387,268
Deduct:		
Deferred Federal Income Taxes Related to Accelerated Depreciation	HV-1-1	25,514,033
Excess Deferred Federal Income Taxes Related to Accelerated Depreciation	HV-1-1	13,089,927
Contributions in Aid of Construction Less Accrued Depreciation	HVI	34,267,831
Customers' Advances for Construction Less Accrued Depreciation	HVI	10,568,467
Funds Supplied Through Customers' Advances Not Expended	HV-1-2	1,696,554
Total Deductions		85,136,812
Add:		
Materials and Supplies	HV-11	3,536,482
Cash Working Capital	HV-8	3,554,371
Utility Plant Acquisition Adjustments	HV-1-3, HV-1-6, HV-1-7, HV-1-8, HV-1-9	(83,994)
Taxes on Deposits for Construction and Customer Advances	HV-1-10	1,157,922
Total Additions		8,164,780
Total Measure of Value		382,415,236

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION
AS OF DECEMBER 31, 2024 DEDUCTED FROM THE MEASURE OF VALUE

Year (1)	Deferred Federal Income Taxes (2)
1971	(7,095)
1972	26,256
1973	22,326
1974	29,649
1975	31,638
1976	27,658
1977	62,608
1978	2,648
1979	79,922
1980	(15,139)
1981	84,969
1982	82,169
1983	36,419
1984	146,234
1985	185,637
1986	426,550
1987	78,604
1988	(10,016)
1989	371,844
1990	487,832
1991	325,869
1992	144,493
1993	375,472
1994	89,491
1995	387,997
1996	620,290
1997	467,162
1998	335,568
1999	262,150
2000	886,749
2001	577,661
2002	521,391
2003	547,194
2004	1,157,833
2005	1,457,755
2006	95,217
2007	331,010
2008	1,644,673
2009	1,634,030
2010	1,154,832
2011	1,271,772
2012	1,137,887
2013	891,184
2014	794,435
2015	670,253
2016	747,829
2017	1,267,212
2018	460,399
2019	77,402
2020	254,123
2021	323,586
2022	863,704
2023	626,489
2024	960,208

25,514,033

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
EXCESS DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION
AS OF DECEMBER 31, 2024 DEDUCTED FROM THE MEASURE OF VALUE

Year (1)	Excess Deferred Federal Income Taxes (2)
1971	(5,366)
1972	14,508
1973	12,181
1974	15,136
1975	14,493
1976	16,715
1977	36,774
1978	(200)
1979	50,783
1980	(10,200)
1981	52,469
1982	49,915
1983	21,746
1984	90,101
1985	119,669
1986	278,414
1987	61,906
1988	(29,912)
1989	305,350
1990	389,266
1991	250,810
1992	117,704
1993	292,423
1994	81,867
1995	297,523
1996	420,417
1997	255,403
1998	162,880
1999	68,920
2000	377,705
2001	294,822
2002	271,963
2003	323,925
2004	633,228
2005	727,011
2006	46,072
2007	176,715
2008	632,770
2009	1,019,847
2010	688,231
2011	846,397
2012	725,964
2013	574,393
2014	519,647
2015	437,573
2016	498,033
2017	863,938
	13,089,927

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CUSTOMERS' ADVANCES UNDER CONSTRUCTION AND RELATED EXPENDITURES
(FUNDS SUPPLIED THROUGH CUSTOMERS ADVANCES NOT EXPENDED)
AS OF DECEMBER 31, 2024

Period (1)	Customers' Advances Under Construct- ion (2)	Related Construct- ion Expend- itures (3)	Advances in Excess of Construct- ion Expend- itures (4)
December, 2023	4,726,361	2,604,718	2,121,643
January, 2024	4,797,904	2,959,184	1,838,720
February	4,997,380	3,358,808	1,638,572
March	4,513,890	2,974,978	1,538,912
April	4,382,538	2,558,388	1,824,150
May	5,138,193	2,702,393	2,435,800
June	5,338,914	3,318,063	2,020,852
July	5,522,226	3,544,643	1,977,584
August	5,523,119	3,887,112	1,636,007
September	5,060,501	3,646,662	1,413,839
October	4,734,399	3,384,722	1,349,677
November	4,722,161	3,375,941	1,346,220
December	4,322,985	3,409,760	913,225
Total	63,780,570	41,725,369	22,055,200
13-Month Average	4,906,198	3,209,644	1,696,554

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
MARGARETTA MOBILE HOME PARK
AS OF DECEMBER 31, 2024

Acquisition Costs	101,667
Less Depreciated Original Cost of Waterworks Property and Rights	46,159
Acquisition Adjustment Subject to Amortization	55,509

This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.

Amortization During the Period 03-01-19 Through December 31, 2024	32,380
Unamortized Acquisition Adjustment As Of December 31, 2024	23,129

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
WESTWOOD MOBILE HOME PARK
AS OF DECEMBER 31, 2024

Acquisition Costs	21,321
Less Depreciated Original Cost of Waterworks Property and Rights	96,795
Acquisition Adjustment Subject to Amortization	(75,474)
<p>This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.</p>	
Amortization During the Period 03-01-19 Through December 31, 2024	(44,027)
Unamortized Acquisition Adjustment As Of December 31, 2024	(31,448)

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
LINCOLN ESTATES MOBILE HOME PARK
AS OF DECEMBER 31, 2024

Acquisition Costs	69,772
Less Depreciated Original Cost of Waterworks Property and Rights	146,957
Acquisition Adjustment Subject to Amortization	(77,185)
<p>This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.</p>	
Amortization During the Period 03-01-19 Through December 31, 2024	(45,025)
Unamortized Acquisition Adjustment As Of December 31, 2024	(32,160)

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
THE MEADOWS
AS OF DECEMBER 31, 2024

Acquisition Costs	62,960
Less Depreciated Original Cost of Waterworks Property and Rights	221,778
Acquisition Adjustment Subject to Amortization	(158,818)
<p>This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.</p>	
Amortization During the Period 03-01-19 Through December 31, 2024	(92,644)
Unamortized Acquisition Adjustment As Of December 31, 2024	(66,174)

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
SCOTT WATER COMPANY
AS OF DECEMBER 31, 2024

Acquisition Costs	31,803
Less Depreciated Original Cost of Waterworks Property and Rights	9,144
Acquisition Adjustment Subject to Amortization	22,659

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXES ON DEPOSITS FOR CONSTRUCTION AND CUSTOMER ADVANCES
AS OF DECEMBER 31, 2024

Year (1)	Taxes on Deposits for Construction and Customer Advances (2)
2018	371,443
2019	232,714
2020	553,764
	1,157,922

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONSTRUCTION WORK IN PROGRESS AS OF DECEMBER 31, 2024

53.53 V. Valuation

D. Water and Wastewater Utilities

2. If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project. (This exhibit should be updated at the conclusion of these proceedings.)

Response: The Company is not making a claim for construction work in progress.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PLANT HELD FOR FUTURE USE

53.53 V. Valuation

D. Water and Wastewater Utilities

3. If a claim is made for non-revenue producing construction work in progress, include, in the form of an exhibit the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project. (This exhibit should be updated at the conclusion of these proceedings.)

Response: The Company is not making a claim for non-revenue producing construction work in progress.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PLANT HELD FOR FUTURE USE

53.53 V. Valuation

D. Water and Wastewater Utilities

4. If a claim is made for plant held for future use, supply the following:

- a. A brief description of the plant or land site and its original cost.
- b. Expected date of use for each item claimed.
- c. Explanation as to why it is necessary to acquire each item in advance of its date of use.
- d. Date when each item was acquired.
- e. Date when each item was placed in the plant held for future use account.

Response: The Company is not making a claim for plant held for future use.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
WORKING CAPITAL - FUEL STOCKS

53.53 V. Valuation

D. Water and Wastewater Utilities

5 If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances (quantity and price) for the fuel inventories by type of fuel for the thirteen months prior to the end of the test year by location, station, etc. (Explain the method of determining claim if other than that described above.)

Response:

	Period	#2 Fuel Oil			Gasoline		
		Quantity (Gallons)	Unit Price (a)	Amount (b)	Quantity (Gallons)	Unit Price (a)	Amount (b)
2023	December	22,422.8	2.41	54145	1,988.0	3.03	6028
2024	January	27,479.8	2.65	72760	2,958.3	2.85	8431
	February	26,758.3	2.65	70850	4,249.6	3.02	12825
	March	26,198.0	2.65	69366	5,351.5	3.19	17061
	April	25,615.7	2.65	67824	2,352.6	3.19	7500
	May	24,818.2	2.65	65713	4,686.4	3.20	15006
	June	26,394.0	2.70	71220	6,820.1	3.10	21122
	July	25,900.9	2.70	69889	7,390.9	3.05	22542
	August	25,722.3	2.70	69407	6,797.6	2.91	19783
	September	23,662.0	2.70	63848	965.5	2.89	2792
	October	22,913.5	2.70	61828	2,283.5	2.75	6273
	November	22,239.1	2.70	60008	4,369.6	2.85	12475
	December	21,393.4	2.70	57726	5,958.0	2.77	16516

(a) Based on average unit price for gallons of fuel oil and gasoline on hand at each month-end.

(b) Total fuel oil and gasoline amounts are charged on the books in Account No. 15100001 Plant Materials and is included in the thirteen-month average balance of materials and supplies shown on Exhibit No. HV-11 and included in the measure of value on Exhibit No. HV-1.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MEASURES OF VALUE

53.53 V. Valuation

D. Water and Wastewater Utilities

6. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.

Response: The Company has not included any items in the measures of value not detailed in an exhibit or described in testimony.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL

53.53 V. Valuation

D. Water and Wastewater Utilities

7. Provide schedules and data in support of the following working capital items:

- a. Prepayments-list and identify all items.
- b. Federal income tax accrued or prepaid.
- c. Pa. state income tax accrued or prepaid.
- d. Pa. capital stock tax accrued or prepaid.
- e. Pa. public utility realty tax accrued or prepaid.
- f. Payroll taxes accrued or prepaid.
- g. Any adjustments related to the above items for ratemaking purposes.

Response: Refer to Exhibit No. HV-8-4 for a schedule and data in support of prepaid Public Utility Commission assessment, Office of Consumer Advocate assessment and Office of Small Business Advocate assessment included in the Company's claim for cash working capital.

Refer to Exhibit Nos. FV-8-1(d) and FV-8-1(e) for a schedule and data in support of taxes other than income taxes and income taxes included in the Company's claim for cash working capital.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT AS OF DECEMBER 31, 2024

53.53 V. Valuation

D. Water and Wastewater Utilities

8. Supply an exhibit supporting the claim for cash working capital requirement based on the lead-lag method.

Description (1)	Amount (2)
Pro Forma Operating Expenses and Taxes Less Uncollectible Accounts and Amortized Expenses	29,436,096
Average Daily Operating Expenses 29,436,096 /365	80,647
Cash Working Capital Requirement 80,647 x 52.6 days	4,245,987
Prepaid PUC, OCA, SBA and DPC Assessments	137,523
Builders Deposits and Water Revenues Paid In Advance	(409,315)
Interest Adjustment	(419,823)
Cash Working Capital	3,554,371

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT
LAG RELATIONSHIP BETWEEN OPERATING REVENUES AND
OPERATING EXPENSES AND TAXES

Item (1)	Amount (2)	Number of Days Lag (3)	Dollar Days (4)=(2)*(3)	Weighted Average Lag Days (5)
Pro Forma Operating Revenues Under Existing Rates (Sales of Water)				
Metered Repumped Residential	29,734,655	61.4	1,826,610,305	
Metered Gravity Residential	11,748,301	60.5	710,932,956	
Metered Repumped Commercial	10,283,724	61.4	631,732,768	
Metered Gravity Commercial	4,795,744	60.5	290,208,128	
Metered Repumped Industrial	4,217,911	61.4	259,107,769	
Metered Gravity Industrial	1,045,820	60.5	63,286,429	
Repumped Fire Service	3,586,658	61.4	220,329,656	
Gravity Fire Service	1,140,002	60.5	68,985,710	
Total Pro Forma Sales of Water	66,552,814		4,071,193,721	
Revenue Weighted Average Lag Days in Receipt of Revenues				61.2
Pro Forma Operating Expenses and Taxes Under Existing Rates Less Bad Debts and Amortized Expenses				
Payroll (a)	10,916,302	7.0	76,414,116	
Power Purchased (b)	2,210,166	25.7	56,870,489	
Insurance (b)	3,285,309	-60.8	(199,675,310)	
Other Goods and Services (b)	11,378,136	33.1	376,747,223	
Payroll Taxes (a)	822,068	7.0	5,754,475	
Other Taxes (c)	823,480	-79.2	(65,240,061)	
Current Income Taxes (d)	634	31.3	19,861	
Total Pro Forma Operating Expenses and Taxes Less Bad Debts and Amortized Expenses	29,436,096		250,890,794	
Expense Weighted Average Lag Days in Payment of Expenses				8.5
Net Lag Days (Difference Between Weighted Average Lag Days in Receipt of Revenues and Weighted Average Lag Days in Payment of Expenses and Taxes)				52.6
(a) Midpoint of payroll period to payday				7.0 days lag
(b) Based on an analysis of invoices paid during the period January 1, 2024 through December 31, 2024 (Refer to Exhibit Nos. FV-8-1(a), FV-8-1(b) and FV-8-1(c))				
(c) Based on an analysis of invoices paid during the period January 1, 2024 through December 31, 2024 (Refer to Exhibit No FV-8-1(d)).				
(d) Based on an analysis of invoices paid during the period January 1, 2024 through December 31, 2024 (Refer to Exhibit No FV-8-1(e)).				

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT
CALCULATION OF LAG DAYS IN RECEIPT OF REVENUES

Lag Component (1)	Average Metered Repumped Billing Cycle (Days) (2)	Average Metered Gravity Billing Cycle (Days) (3)
Midpoint of Monthly Billing Cycle Period (365/12/2)	15.2	15.2
Reading Meters, Entering Data, Validating and Processing Data Including Application of Cash Payments(Exhibit No. HV-8-1(g)1)	5.5	4.6
Average Collection Period (Exhibit No. HV-8-1(g)2)	40.7	40.7
Total Lag Days in Receipt of Revenues	61.4	60.5

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CASH WORKING CAPITAL REQUIREMENT

CALCULATION OF DAYS LAG TO READ METERS, ENTER DATA, VALIDATE AND
 PROCESS DATA AND ENTER INTO ACCOUNTS RECEIVABLE DURING 2024 FOR
 RESIDENTIAL, COMMERCIAL AND INDUSTRIAL REPUMPED CUSTOMERS (CYCLES 5 AND 8)

Month and Cycle (1)	Mid-Point Meter Reading Date (2)	Billing Date (Entered Into Accounts Receivable) (3)	Days Lag (4)=(3)-(2)
01-05	23-Jan-24	29-Jan-24	6.0
02-05	23-Feb-24	29-Feb-24	6.0
03-05	22-Mar-24	29-Mar-24	7.0
04-05	23-Apr-24	29-Apr-24	6.0
05-05	23-May-24	30-May-24	7.0
06-05	24-Jun-24	28-Jun-24	4.0
07-05	23-Jul-24	24-Jul-24	1.0
08-05	26-Aug-24	30-Aug-24	4.0
09-05	24-Sep-24	30-Sep-24	6.0
10-05	25-Oct-24	31-Oct-24	6.0
11-05	22-Nov-24	28-Nov-24	6.0
12-05	23-Dec-24	30-Dec-24	7.0
			66.0
01-08	30-Jan-24	05-Feb-24	6.0
02-08	01-Mar-24	07-Mar-24	6.0
03-08	01-Apr-24	05-Apr-24	4.0
04-08	30-Apr-24	06-May-24	6.0
05-08	31-May-24	06-Jun-24	6.0
06-08	01-Jul-24	06-Jul-24	5.0
07-08	30-Jul-24	05-Aug-24	6.0
08-08	30-Aug-24	06-Sep-24	7.0
09-08	30-Sep-24	05-Oct-24	5.0
10-08	01-Nov-24	07-Nov-24	6.0
11-08	02-Dec-24	06-Dec-24	4.0
12-08	31-Dec-24	06-Jan-25	6.0
			67.0
	Average Days Lag for Customers (Cycles 5 and 8)		5.5

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ANALYSIS OF BILLING LAG

	Customer Classification	
	Residential Commercial Industrial Repumped	Residential Commercial Industrial Gravity
Billing Lag - 1991	15.6	12.2
Billing Lag - 1995	13.6	11.8
Billing Lag - 1998	14.4	13.1
Billing Lag - 2000	11.5	12.1
Billing Lag - 2002	11.0	11.4
Billing Lag - 2003	10.9	11.0
Billing Lag - 2005	8.8	9.1
Billing Lag - 2007	10.1	9.0
Billing Lag - 2009	9.7	7.1
Billing Lag - 2012	6.6	6.8
Billing Lag - 2017	5.7	5.4
Billing Lag - 2021	5.4	4.2
Billing Lag - 2024	5.5	4.6
Total Reduction in Billing Lag Days	10.1	7.6
Per Cent	64.7%	62.3%

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CASH WORKING CAPITAL REQUIREMENT
 AVERAGE REVENUE COLLECTION DAYS

Month (1)	Customers' Accounts Receivable (2)
January, 2024	6,839,590
February	7,149,592
March	7,018,398
April	7,037,039
May	6,710,091
June	7,627,196
July	7,717,328
August	7,619,191
September	8,036,646
October	7,104,937
November	8,282,594
December	7,761,812
	88,904,414
Average Customers Accounts Receivable Monthly Balance	7,408,701
Total Test Year Sales of Water and Penalties (Excluding Unbilled)	66,473,760
Turnover Ratio (Total Test Year Sales/Average Customers Accounts Receivable Monthly Balance)	9.0
Weighted Average Revenue Collection Lag Days (365/ 9.0)	40.7

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
THIRTEEN MONTH AVERAGE OF BUILDERS DEPOSITS AND WATER REVENUES
PAID IN ADVANCE

Month (1)	Builders Deposits and Water Revenues Paid In Advance (2)
2023 December	353,915
2024 January	429,388
February	432,393
March	394,898
April	397,078
May	405,180
June	370,037
July	434,700
August	404,816
September	392,562
October	435,011
November	362,663
December	508,460
	5,321,101
Thirteen Month Average	409,315

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT
INTEREST ADJUSTMENT

	Interest Payments (1)	Number Of Lag Days (2)	Weighted Interest Payments (3)=(1)*(2)	Weighted Average Lag Days (4)=(3)/(1)
Semi-Annual Interest Payments	6,899,514	91	627,855,756	
Monthly Interest Payments (In Arrears)	1,138,356	15	17,075,343	
	8,037,870		644,931,099	80.2
Less; Revenue Weighted Average Lag Days (Refer to Exhibit No. HV-8-1)				61.2
Net Interest Lag Days				19.1
Daily Interest Payments (Interest Payments/365)				22,022
Interest Available For Working Capital (Daily Interest x Net Lag Days)				419,823

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
THIRTEEN MONTH AVERAGE OF PREPAID PUBLIC UTILITY COMMISSION
ASSESSMENT, OFFICE OF CONSUMER ADVOCATE ASSESSMENT,
OFFICE OF SMALL BUSINESS ADVOCATE, AND DAMAGE PREVENTION
COMMITTEE ASSESSMENT

Month (1)	Prepaid Assess- ments (2)
December, 2023	182,753
January, 2024	152,294
February	121,835
March	91,376
April	60,918
May	30,459
June	-
July	-
August	-
September	344,450
October	306,178
November	267,906
December	229,634
	1,787,801
Thirteen Month Average	137,523

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
AMORTIZED EXPENSES

53.53 V. Valuation

D. Water and Wastewater Utilities

9. Indicate if amortized expenses have been removed from the lead-lag study. If so, please provide documentation showing such removal. If not, provide a list of such amortization expenses included.

Documentation Showing Amortized Expenses Have Been Eliminated
From The Calculation Of Cash Working Capital Based On The Lead-Lag
Method

	Amount
Pro Forma Operating Expenses For The Twelve Months Ending December 31, 2024 (Refer To Exhibit No. HIII-2)	28,205,929
Current Pro Forma Income Taxes For The Twelve Months Ending December 31, 2024 (Refer To Exhibit No. HIV-17)	634
Pro Forma Taxes Other Than Income Taxes For Twelve Months Ending December 31, 2024 (Refer To Exhibit No. HIV-15)	1,645,548
Less: Bad Debt Expense (Refer To Exhibit No. HIII-2)	439,347
Amortizations Detailed Below	<u>(23,331)</u>
	29,436,096

Description	Exhibit Number	Amount
Amortization of Margaretta Mobile Home Park Acquisition Adjustment	HIII-2-26	5,551
Amortization of Scott Water Company Acquisition Adjustment	HIII-2-22	2,266
Amortization of Westwood Mobile Home Park Acquisition Adjustment	HIII-2-15	(7,547)
Amortization of Lincoln Estates Mobile Home Park Acquisition Adjustment	HIII-2-32	(7,719)
Amortization of The Meadows Acquisition Adjustment	HIII-2-33	<u>(15,882)</u>
		(23,331)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
FUNDS AVAILABILITY

53.53 V. Valuation

D. Water and Wastewater Utilities

10 Identify the funds availability arrangements or terms which the company has with its banks with respect to deposits of customers checks. For example, does the company have same day or next day access to funds deposited.

Response:

The Company has same day access to funds deposited drawn on its banks.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
WORKING CAPITAL - MATERIALS AND SUPPLIES

53.53 V. Valuation

D. Water and Wastewater Utilities

11 In reference to materials and supplies:

- (a) What method of inventory valuation was used to develop the claim for materials and supplies?
- (b) Does the utility use a material and supply model to calculate needed material and supply levels?
- (c) If so, provide the model. Supply an illustrative example of how the monthly balances are derived.
- (d) Provide the actual monthly value for the inventory of materials and supplies for the past twelve months. Supply as of the end of the test year, a thirteen month average, by month, for the material and supply account.
- (e) Provide the monthly level of materials and supplies for three years prior to the conclusion of the historic test year.

Response:

The Company values its materials and supplies inventory at cost.

The Company has established minimum and maximum levels for items reflected in its materials and supplies inventory. The Company does not use a materials and supplies model to determine needed materials and supplies levels.

Month (1)	End of Month Balance Thirteen Months Ended December 31,			
	2021 (2)	2022 (3)	2023 (4)	2024 (5)
December	1,009,812	1,916,730	2,335,104	3,108,666
January	1,015,932	1,835,403	2,470,154	3,402,486
February	1,051,184	2,092,994	2,775,778	3,439,778
March	1,023,525	2,109,752	3,190,101	3,528,121
April	1,057,343	2,011,220	3,328,861	3,409,751
May	1,112,095	2,270,089	3,296,227	3,391,575
June	1,039,099	2,343,116	3,538,309	3,589,898
July	1,291,517	2,341,844	3,566,489	3,781,260
August	1,438,676	2,229,423	3,472,392	3,734,479
September	1,388,403	2,356,184	3,225,582	3,783,688
October	1,604,412	2,108,234	3,209,827	3,722,742
November	1,667,289	2,418,308	3,359,701	3,668,319
December	1,916,730	2,335,104	3,108,666	3,413,500
Total				45,974,263
13 Month Average				3,536,482

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED PLANT ADDITIONS

53.53 V. Valuation

D. Water and Wastewater Utilities

- 12 For each non-blanket or projected plant addition to cost the lesser of \$100,000 or 0.5% of current rate base, included in the future test year, please provide:
- a. Description of the project.
 - b. Original budgeted cost (broken down by AFUDC and non-AFUDC components).
 - c. Current budgeted cost (broken down by AFUDC and non-AFUDC components).
 - d. Reason for change in budgeted cost.
 - e. Original estimated date of completion and in service.
 - f. Current estimated date of completion and in service.
 - g. Reason for change in completion date.
 - h. Anticipated retirement related to the plant addition.
 - i. Starting date of project.
 - j. Amount expended to date.
 - k. Percent of project currently complete.
 - l. The depreciation rate applicable.
 - m. Identify which projects are due to a PA-DEP or EPA requirement.

Response:

Refer to Exhibit Nos. FV-12-1, FV-12-2 and FV-12-3 for the twelve months ending December 31, 2025 and Exhibit Nos. FV-12-4, FV-12-5, and FV-12-6 for the period ending February 28, 2027.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED PLANT BALANCES

53.53 V. Valuation

D. Water and Wastewater Utilities

13. Explain how the future test year plant balances were projected and provide supporting workpapers and documentation.

Response: Refer to Exhibit No. FV-12.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SHARED ASSETS

53.53 V. Valuation

D. Water and Wastewater Utilities

14 Are all of the assets used in the plant-in-service claim used exclusively by the utility? If not, provide the estimated percentage that each shared asset is used by other entities.

Response:

The Company does not share with any other entity the assets used in its plant in service claim.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PLANT INCLUDED IN RATE BASE

53.53 V. Valuation

D. Water and Wastewater Utilities

15 Is all plant included in rate base currently being used in providing water service? If not, provide a schedule which presents those plant items which are not, and indicate the corresponding amounts and account numbers. Further, provide a detailed narrative explaining the reason why such plant is not being used and the anticipated disposition of the plant.

Response:

All plant included in rate base is currently being used in providing water or wastewater service.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONTRIBUTIONS IN AID OF CONSTRUCTION, CUSTOMERS ADVANCES FOR
CONSTRUCTION, BUILDERS DEPOSITS AND CUSTOMERS DEPOSITS

53.53 V. Valuation

D. Water and Wastewater Utilities

16 Provide all workpapers and supporting documentation showing the derivation of the projected balances of contributions in aid of construction, customer advances for construction and company service line and customer deposits for the future test year.

Response:

Refer to Exhibit No. HV-16-1 for the projected balances of contributions in aid of construction for the period ended December 31, 2024.

Refer to Exhibit No. HV-16-2 for the projected balances of customers advances for construction for the period ended December 31, 2024.

Refer to Exhibit No. HV-8-2 for the projected balances of builders' deposits and water revenues paid in advance.

The Company has no customer deposits.

Year	303 (Land)	304 (Source)	304 (Pumping)	304 (Purification)	307 (Wells & Springs)	330 (Standpipe)	310 (Power Gen Equip)	311 (Pumping Equip)	320 (Electronic)	331 (4 In & >)	331 (6 In & 8 In)	331 (10 In & Over)	331 (Valves)	331 (Plastic)	333 (Services)	334 (Meters)	335 (Hydrants)	340 (Computer)	Total
1941	-	-	-	-	-	-	-	-	-	-	632	-	-	-	-	-	-	-	632
1946	-	-	-	-	-	-	-	-	-	-	1,762	-	-	-	139	-	-	-	1,900
1948	-	-	-	-	-	-	-	-	-	-	1,422	-	-	-	-	-	-	-	1,422
1949	-	-	-	-	-	-	-	-	-	-	6,598	-	-	-	-	-	-	-	6,598
1950	-	-	-	-	-	-	-	-	-	-	4,887	-	-	-	-	-	-	-	4,887
1951	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76	-	-	-	76
1952	-	-	-	-	-	-	-	-	-	-	88,879	-	-	-	-	-	-	-	88,879
1953	-	-	-	-	-	-	-	-	-	-	1,537	-	-	-	456	-	75	-	2,068
1955	-	-	-	-	-	-	-	-	-	-	4,290	-	-	-	-	-	-	-	4,290
1955	-	-	-	-	-	-	-	-	-	-	14,612	-	53	-	-	-	-	-	14,665
1956	-	-	-	-	-	-	-	-	-	-	49,385	-	-	-	-	-	-	-	49,385
1957	-	-	-	-	-	-	-	-	-	-	25,988	-	-	-	-	-	-	-	25,988
1958	-	-	-	-	-	-	-	-	-	-	39,694	-	-	-	-	-	-	-	39,694
1959	-	-	-	-	-	-	-	-	-	-	27,321	-	148	-	-	-	-	-	27,469
1960	-	-	-	-	-	-	-	-	-	-	16,990	-	-	-	-	-	-	-	16,990
1961	-	-	-	-	-	-	-	-	-	-	9,516	-	-	-	-	-	-	-	9,516
1962	-	-	-	-	-	-	-	-	-	-	14,464	-	-	-	-	-	-	-	14,464
1963	-	-	-	-	-	-	-	-	-	-	27,781	-	-	-	-	-	-	-	27,781
1964	-	-	-	-	-	-	-	-	-	-	147,382	-	-	-	-	-	-	-	147,382
1965	-	-	-	-	-	-	-	-	-	-	70,687	-	-	-	-	-	-	-	70,687
1966	-	-	-	-	-	-	-	-	-	-	132,899	-	-	-	-	-	-	-	132,899
1967	-	70,625	-	-	-	-	-	-	-	-	133,327	-	-	-	-	-	-	-	203,952
1968	-	-	-	-	-	-	-	-	-	-	18,530	-	-	-	-	-	-	-	18,530
1969	-	-	-	-	-	-	-	-	-	-	122,806	-	297	-	-	-	-	-	123,103
1970	-	-	-	-	-	-	-	-	-	-	35,505	-	-	-	-	-	-	-	35,505
1971	-	-	-	-	-	-	-	-	-	-	53,528	-	-	-	-	-	-	-	53,528
1972	-	-	-	-	-	-	-	-	-	-	38,445	-	449	-	-	-	-	-	38,894
1973	-	-	-	-	-	-	-	-	-	-	57,206	-	-	-	-	-	-	-	57,206
1974	13,494	-	-	-	-	-	-	-	4,150	276,846	-	1,564	-	-	-	-	-	-	296,054
1975	-	-	-	-	-	-	-	-	-	107,529	-	-	-	-	4,265	-	-	-	111,794
1976	-	-	-	-	-	-	-	-	-	94,994	-	-	-	-	9,951	-	-	-	104,945
1977	-	-	-	490	-	-	-	-	-	177,771	-	2,070	-	-	3,095	-	-	-	183,426
1978	-	-	-	-	-	-	-	-	-	277,157	-	2,290	-	-	2,278	-	-	-	281,725
1979	-	-	-	-	-	-	-	-	-	475,308	-	759	-	-	2,095	4,958	-	-	483,120
1980	-	-	-	-	-	-	-	-	-	520,145	-	1,840	-	-	1,462	-	-	-	523,446
1981	-	-	-	-	-	-	-	-	-	475,820	-	-	-	-	3,020	-	-	-	478,840
1982	-	-	-	-	-	-	-	-	-	176,037	-	-	-	-	2,385	-	-	-	178,422
1983	-	-	-	-	-	-	-	-	-	223,138	-	-	-	-	1,633	1,296	-	-	226,067
1984	-	-	-	-	-	-	-	-	-	219,754	-	-	-	-	4,673	-	-	-	224,427
1985	-	-	-	-	-	-	-	-	-	238,850	-	-	-	-	-	692	-	-	239,543
1986	-	-	-	-	-	-	-	-	-	699,882	-	-	-	-	190	-	-	-	700,071
1987	-	-	48,187	-	-	-	-	-	-	319,550	-	-	-	-	-	2,545	-	-	370,282
1988	35,470	-	-	-	-	380,085	-	-	8,581	2,240,531	-	-	-	6,800	-	-	2,779	-	2,674,246
1989	-	-	-	4,072	-	-	-	-	8,276	1,103,953	-	-	-	-	-	-	-	-	1,116,302
1990	-	-	-	-	-	-	-	-	-	999,854	-	-	-	-	-	-	-	4,493	1,004,347
1991	-	-	-	-	-	-	-	-	-	736,804	-	-	-	-	-	-	-	-	736,804
1992	-	-	-	-	-	-	-	-	-	412,918	-	-	-	-	-	-	-	-	412,918
1993	-	-	-	-	-	-	-	-	-	766,861	-	-	-	-	-	-	-	-	766,861
1994	-	-	-	-	-	-	-	-	-	1,141,769	-	-	-	-	-	-	-	-	1,141,769
1995	-	-	-	-	-	-	-	-	-	581,026	54,800	13,112	-	-	-	4,900	-	-	653,839
1996	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1998	10,000	-	-	-	-	-	-	30,800	-	-	-	713	-	-	-	-	-	-	41,513
1999	-	-	-	-	-	-	-	9,900	-	29,800	-	-	-	-	-	-	-	-	39,700
2000	-	-	-	-	-	-	-	-	7,698	3,280	-	-	-	-	-	-	-	-	10,978
2001	-	-	-	-	-	-	-	-	-	4,008	-	1,070	-	-	-	432	-	-	5,510
2002	21,324	-	-	-	-	433,000	-	-	-	-	-	-	-	-	-	-	-	-	454,324
2003	60,643	-	-	-	-	15,750	-	6,300	-	-	-	-	-	-	-	-	-	-	82,693
2004	25,000	-	-	-	-	-	-	-	-	-	-	68,000	-	-	-	-	-	-	93,000
2005	25,000	-	50,000	-	-	115,000	-	-	-	-	-	-	-	-	-	-	-	-	190,000
2006	-	-	32,500	-	-	250,000	-	-	-	674,142	-	-	-	-	-	-	-	-	956,642
2007	-	-	-	-	-	200,000	-	-	-	3,573,822	-	-	-	-	-	-	-	-	3,773,822
2008	-	-	-	-	-	-	-	-	-	2,737,979	-	-	-	-	-	-	-	-	2,737,979
2009	1,938	-	-	-	-	100,000	-	-	-	1,558,684	326,996	8,990	-	407,500	-	25,942	-	-	2,430,050
2010	-	-	-	-	-	-	-	-	-	982,309	-	-	-	-	-	-	-	-	982,309
2011	-	-	-	-	-	-	-	-	-	1,050,807	-	-	-	-	-	-	-	-	1,050,807
2012	-	-	-	-	-	-	-	-	-	974,963	273,804	-	-	-	-	-	-	-	1,245,767
2013	-	-	-	-	-	-	-	-	-	1,571,293	131,644	-	-	-	-	-	-	-	1,702,937
2014	-	-	-	-	-	-	-	-	-	594,798	532,072	-	-	-	-	-	-	-	1,126,870
2015	-	-	-	-	-	-	-	-	-	2,325,344	1,531,134	-	-	-	1,191	-	15,251	-	3,872,920
2016	1,392	-	-	-	-	-	-	-	-	1,277,431	381,062	52,137	-	-	(51)	-	(652)	-	1,711,319
2017	-	-	-	-	-	-	-	-	-	1,777,003	216,099	-	-	-	-	-	-	-	1,993,102
2018	-	-	-	-	-	-	-	-	-	503,054	559,134	-	-	-	-	-	-	-	1,062,188
2019	-	-	-	-	-	48,000	-	-	-	167,218	61,920	-	-	-	-	-	-	-	277,138
2020	-	-	-	-	-	-	-	-	-	112,331	100,323	-	-	-	-	-	-	-	212,654
2021	-	-	-	-	-	-	-	-	7,013	32,493	518,313	-	-	-	-	-	-	-	557,819
2022	-	-	-	-	-	-	-	-	-	164,831	260,248	-	-	-	-	-	-	-	425,079
2023	-	-	20,520	-	5,000	211,330	55,784	61,851	-	150,938	466,010	-	482,464	41,057	-	12,740	-	-	1,507,694
2024	-	-	-	-	-	-	-	-	-	332,383	59,501	-	-	-	-	-	-	-	391,884
	194,261	70,625	151,207	4,562	5,000	1,753,165	55,784	108,851	7,698	28,020	34,008,482	5,542,843	79,579	482,464	457,357	35,906	74,040	4,493	43,064,337

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CUSTOMERS' ADVANCES FOR CONSTRUCTION
DECEMBER 31, 2024

Year	303 (Standpipe)	304 (Pumping)	330 (Standpipe)	331 (6 In & 8 In)	Total
1986		36,184	135,893		172,076
2007					0
2008					0
2009					0
2010					0
2011					0
2012					0
2013					0
2014					0
2015				509,989	509,989
2016				1,749,977	1,749,977
2017				609,964	609,964
2018				964,623	964,623
2019				963,854	963,854
2020				2,247,642	2,247,642
2021				3,109,258	3,109,258
2022				2,791,946	2,791,946
2023				1,444,823	1,444,823
2024				327,878	327,878
	0	36,184	135,893	14,719,954	14,892,030