

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. F(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. FII-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. F(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 the attached Notice of Proposed Rate Changes.

## NOTICE OF PROPOSED WATER RATE CHANGES

To Our Customers:

The York Water Company filed a request with the Pennsylvania Public Utility Commission (PUC) to increase your water rates as of August 1, 2025. A full investigation of this request could delay the change until March 2026. This notice describes the Company's rates request, the PUC's role, and what actions you can take.

The Company has requested an overall base rate increase for water service of \$20.3 million per year. If the Company's entire request is approved, the typical water bill for customers would increase as indicated by the category below:

**Residential gravity customers** using 4,383 gallons per month would increase from \$47.78 to \$58.26 per month, or by 21.9%. **Residential repumped customers** using 3,672 gallons per month would increase from \$56.48 to \$72.26 per month, or by 27.9%.

**Commercial gravity customers** using 26,568 gallons per month would increase from \$159.98 to \$192.41 per month, or by 20.3%. **Commercial repumped customers** using 40,958 gallons per month would increase from \$385.82 to \$502.69 per month, or by 30.3%.

**Industrial gravity customers** using 126,547 gallons per month would increase from \$604.80 to \$747.71 per month, or by 23.6%. **Industrial repumped customers** using 301,845 gallons per month would increase from \$2,439.99 to \$3,192.15 per month, or by 30.8%.

To find out your customer class or how the requested increase may affect your water, contact The York Water Company at 1-800-750-5561. The rates requested by The York Water Company for water customers may be found in Supplement No. 165 to Tariff Water-Pa P.U.C. No. 14. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at The York Water Company's office. Upon request, the Company will send you the Statement of Reasons for Water Supplement No. 165 to Tariff Water-Pa. P.U.C. No. 14 explaining why the rate increase has been requested.

The state agency which approves rates for public utilities is the PUC. The PUC will examine the requested rate increase and can prevent existing rates from changing until it investigates and/or holds hearings on the request. The Company must prove that the requested rates are reasonable. After examining the evidence, the PUC may grant all, some, or none of the request, or may reduce existing rates.

The PUC may change the amount of the rate increase or decrease requested by the utility for each customer class. As a result, the rate charged to you may be different than the rate requested by the Company as shown above.

There are three ways to challenge a Company's request to change its rates:

1. You can file a formal complaint. If you want a hearing before a judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before August 1, 2025. If no formal complaints are filed, the Commission may grant all, some, or none of the request without holding a hearing before a judge.
2. You can send us a letter telling why you object to the requested rate increase. Sometimes there is information in these letters that makes us aware of problems with the Company's service or management. This information can be helpful when we investigate the rate request.

Send your letter or request for a formal complaint form to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg, PA 17105-3265.

3. You can be a witness at a public input hearing. Public input hearings are held if the Commission opens an investigation of the Company's rate increase request and if there is a large number of customers interested in the case. At these hearings, you have the opportunity to present your views in person to the PUC judge hearing the case and the Company representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of the Company.

**The York Water Company**

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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. FI-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. F(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. F(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 charges.

The Company will also provide a notice of the proposed rate increase inserted in envelopes containing billings to customers until all such notices are included in billings mailed to 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 Refer to Exhibit No. H(a)-11.

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 supporting data for the tariff revision are for the twelve months ending February 28, 2027, 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 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;
- (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 and useful in rendering water service.

Also, please see the attached Statement of Reasons to be provided to customers upon request.

# THE YORK WATER COMPANY

## Statement of Reasons For the 2025 Rate Increase Request

The York Water Company (the “Company”) is requesting Public Utility Commission (“PUC”) approval for a base rate increase for water customers of \$20.3 million, and for wastewater customers, of \$3.9 million to begin August 1, 2025. From our past experience, it is likely the PUC may suspend implementation of the rates until its investigation of the need for the increases is completed which may take until March 2026.

### Rate Increase

The Company last filed for base rate increases for its water and wastewater operations in May 2022, three years ago. Our main reasons for the increase are as follows:

- Recovery of \$145 million in capital expenditures. The Company has greatly increased the total plant investment from the level claimed in our last rate request in 2022. This increase of approximately \$145 million (through February 2027) in system improvements since the last rate request includes the following major items:
  1. Replacement of 30 miles of pipe. Replacement, reinforcement, and relining of aging water mains, replacement of service lines, meters, and hydrants. Nearly 30 miles of aging pipeline, about 3% of the Company’s total in service, was replaced. This replacement strategy extends the life of our infrastructure, reduces costs associated with main breaks and leaks, improves pipe efficiency while reducing energy demand and provides improved customer service and reliability.
  2. Distribution system improvements. Improvements to standpipes and pumping equipment to ensure customers have a safe and reliable supply of water that meets current and proposed regulations.
  3. Pumping equipment. Upgrade of pumping equipment at the Company’s water and wastewater pump stations to increase efficiency that reduces costs and provide redundancy and reliability.
  4. Construction and expansion of wastewater treatment plants. Construction required to service the wastewater needs of growing communities in a safe and efficient manner that meets or exceeds increasingly stringent regulatory and discharge requirements.
  5. Enhanced security. System monitoring and information technology system upgrades.
  6. Improved customer service. Upgrade our enterprise resource planning platform to enhance customer service, increase efficiency, and enhance data security and compliance.
  7. Improvements to dams. Construction projects required by the Department of Environmental Protection to ensure that the dams continue to be safe and effective for many years into the future.

8. Lead service lines replacement. Replacement of all known company-owned lead service lines. In addition, replacement of customer-owned lead service lines when discovered and/or identified by the customer.
9. Upgrades to water and wastewater treatment equipment and facilities. These projects are necessary to maintain compliance with existing and proposed regulations and provide resiliency in operations.

Investments in these and similar projects, all of which are undertaken in York, Adams Franklin, and Lancaster Counties, are important to our ability to ensure a safe, adequate, and reliable supply of drinking water and to maintain proper handling and disposal of wastewater to our customers.

- While the Company has intentionally taken steps to control operating expenses, the costs of serving our customers at the level of service they deserve have gone up. The increase would allow the Company to recover costs for increased wages, benefits, chemicals, power, materials, and supplies and increased annual depreciation. Despite these increases, York Water remains one of the most efficient water utilities in the Nation, continuing to reduce or eliminate various expenses since its last rate case, including reduction in income taxes from the tax repair deductions. These reduced expenses are reflected in this rate filing.
- The increase would provide an opportunity for our 209-year-old Company to earn a fair return on the capital it has invested in infrastructure in our community and would assist the Company in maintaining a solid financial position.

Please refer to the Company's Direct Testimony and Exhibits for additional reasons for and support of the requested rate increase.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

OPERATING STATEMENT FOR THE TWELVE MONTHS ENDING  
FEBRUARY 28, 2027

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:

(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. FI-2

Please be advised that by letter dated February 26, 2025, the Pa PUC granted The York Water Company's request for a 30-day extension to file its base rate case on or before May 30, 2025, based upon a historic test year ended December 31, 2024, a future test year ending December 31, 2025 and a fully projected future test year ending February 28, 2027 as adjusted for ratemaking purposes.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
NUMBER OF CUSTOMERS AS OF FEBRUARY 28, 2027  
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 February 28, 2027 (2)
Metered Customers	
Residential	68,184
Commercial	4,841
Industrial	300
Total Metered Customers	73,326
Unmetered Customers	
Residential	-
Commercial	1
Private Fire Protection	1,515
Public Fire Protection	280
Total Unmetered Customers	1,796
Total Customers	75,121

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 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 ENDING  
FEBRUARY 28, 2027 AND ANTICIPATED RATE OF RETURN  
TO BE EARNED WHEN THE PROPOSED RATES BECOME EFFECTIVE

- 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:
- (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. FV-1

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

BALANCE SHEET AS OF FEBRUARY 28, 2027

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. FX-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 FEBRUARY 28, 2027

- 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 FEBRUARY 28, 2027

Account (1)	As of February 28, 2027 (2)	
301	Organization	8,574
302	Franchises	4,918
303	Land and Land Rights	4,791,217
304	Structures and Improvements	30,023,621
305	Collecting and Impounding Reservoirs	58,575,729
306	Lake, River and Other Intakes	3,714,995
307	Wells and Springs Source Pumping	208,052
309	Supply Mains Source Pumping	9,145,683
310	Power Generation Equipment	3,380,770
311	Pumping Equipment	9,754,757
320	Water Treatment Equipment	22,759,002
330	Distribution Reservoirs and Standpipes	32,713,013
331	Transmission and Distribution Mains	325,806,534
333	Services	73,990,318
334	Meters and Meter Installations	25,788,866
335	Hydrants	16,659,442
336	Backflow Preventors	783,271
340	Office Furniture and Equipment	11,674,441
341	Transportation Equipment	4,587,507
342	Stores Equipment	235,551
343	Tools, Shop and Garage Equipment	1,747,076
344	Laboratory Equipment	215,193
345	Power Operated Equipment	220,225
346	Communication Equipment	5,709,149
347	Miscellaneous Equipment	600,174
		<hr/>
	Water	643,098,076
		<hr/>
351	Wastewater- Organization	3,272
353	Wastewater- Land	1,024,845
354	Wastewater- Structures & Improvements	19,650,483
355	Wastewater- Power Generation Equipment	1,348,149
360	Wastewater- Collection Sewers-Force	1,958,821
361	Wastewater- Collection Sewers-Gravity/Manholes	30,861,084
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	1,118,012
380	Wastewater- Treatment & Disposal/Monitoring Equipment	13,206,959
382	Wastewater- Outfall Sewer Lines	103,083
390	Wastewater- Office Equipment	111,153
391	Wastewater- Transportation Equipment	413,812
393	Wastewater- Shop Equipment	32,092
394	Wastewater- Laboratory Equipment	40,440
396	Wastewater- SCADA	869,774
397	Wastewater- Miscellaneous Equipment	69,742
		<hr/>
	Wastewater	75,477,762

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

DEPRECIATION RESERVE PER BOOKS AS OF FEBRUARY 28, 2027  
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. FX-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 ENDING  
FEBRUARY 28, 2027

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. FI-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 is projected to occur after 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 Exhibit No. FI-2.

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 through 13.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
PROJECTED STATEMENT OF INCOME UNDER EXISTING RATES FOR THE  
TWELVE MONTHS ENDING DECEMBER 31, 2025

Exhibit No. FI-2  
Page 2 of 13  
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2024 (1)	Under Existing Rates		Projected Twelve Months Ending December 31, 2025 (4)
		Exhibit Reference (2)	Adjustment (3)	
Operating Revenues	67,351,080	FII-2	30,529	67,381,609
Operating Expenses, Depreciation and Taxes Other Than Income Taxes				
Source of Supply Expenses	2,333,681	FIII-2	25,336	2,359,017
Water Treatment Expenses	4,659,131	FIII-2	60,500	4,719,631
Transmission and Distribution Expenses	8,504,690	FIII-2	137,688	8,642,378
Customer Accounts Expenses	2,470,153	FIII-2	41,743	2,511,896
Administrative and General Expenses	10,206,729	FIII-2	502,808	10,709,537
Increased Costs Resulting From Load Growth	54,876	FIII-2	13,474	68,351
Amortization of Acquisition Adjustments	(23,331)	FIII-2	-	(23,331)
General Price Level Adjustment	-	FIII-2	-	-
Depreciation	13,389,453	FI-2-1	1,007,694	14,397,147
Taxes Other Than Income Taxes	1,645,548	FIV-15	112,466	1,758,014
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	43,240,930		1,901,709	45,142,639
Net Operating Income Before Income Taxes	24,110,150		(1,871,180)	22,238,970

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
PROJECTED STATEMENT OF INCOME UNDER EXISTING RATES FOR THE  
TWELVE MONTHS ENDING DECEMBER 31, 2025

Exhibit No. FI-2  
Page 3 of 13  
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2024 (1)	Under Existing Rates		Projected Twelve Months Ending December 31, 2025 (4)
		Exhibit Reference (2)	Adjustment (3)	
<b>Income Taxes</b>				
Current Federal Income Tax	52,467	FIV-17	(919,237)	(866,769)
Current State Income Tax	(51,833)	FIV-17	(358,884)	(410,717)
Deferred Federal Income Tax-Accelerated Depreciation	354,122	FIV-17	21,983	376,105
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	(177,856)	FIV-17	6,354	(171,502)
Amortization of Investment Tax Credits	(38,309)	FIV-17	(65)	(38,374)
<b>Total Income Taxes</b>	<b>(120,559)</b>		<b>(1,249,849)</b>	<b>(1,370,409)</b>
<b>Net Operating Income</b>	<b>24,230,709</b>		<b>(621,330)</b>	<b>23,609,379</b>
<b>Other Income (Non-operating)</b>				
Dividend Income	18,367			18,367
Rent Income	7,150			7,150
Interest Income	157,875			157,875
Miscellaneous Non-operating Income	14,645			14,645
<b>Total Other Income</b>	<b>198,037</b>			<b>168,747</b>

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 PROJECTED STATEMENT OF INCOME UNDER EXISTING RATES FOR THE  
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Exhibit No. FI-2  
 Page 4 of 13  
 Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2024 (1)	Under Existing Rates		Projected Twelve Months Ending December 31, 2025 (4)
		Exhibit Reference (2)	Adjustment (3)	
Income Deductions				
Interest on Long Term Debt and Amort- ization of Debt Expense	8,257,455			8,257,455
Interest on Bank Borrowings	646,262			646,262
Interest Charged Construction	(1,600,092)			(1,600,092)
Miscellaneous Income Deductions	220,774			220,774
Total Income Deductions	7,524,399		-	7,524,399
Net Income	16,904,347		(621,330)	16,253,727

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS  
 ENDING DECEMBER 31, 2025 AND THE ANTICIPATED STATEMENT OF INCOME  
 WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. FI-2  
 Page 5 of 13  
 Witness: M E Poff

	Projected Twelve Months Ended December 31, 2025 (1)	Under Existing Rates		Pro Forma Twelve Months Ended December 31, 2025 (4)
		Exhibit Reference (2)	Adjustment (3)	
Operating Revenues	67,381,609	FII-2	436,868	67,818,476
Operating Expenses, Depreciation and Taxes Other Than Income Taxes				
Source of Supply Expenses	2,359,017	FIII-2	63,682	2,422,699
Water Treatment Expenses	4,719,631	FIII-2	154,238	4,873,869
Transmission and Distribution Expenses	8,642,378	FIII-2	334,728	8,977,106
Customer Accounts Expenses	2,511,896	FIII-2	108,157	2,620,052
Administrative and General Expenses	10,709,537	FIII-2	247,580	10,957,117
Increased Costs Resulting From Load Growth	68,351	FIII-2	36,665	105,016
Amortization of Utility Plant Acquisition Adjustment	(23,331)		-	(23,331)
General Price Level Adjustment	-	FIII-2	-	-
Depreciation	14,397,147			14,397,147
Taxes Other Than Income Taxes	1,758,014	FIV-15	75,099	1,833,113
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	45,142,639		1,020,148	46,162,787
Net Operating Income Before Income Taxes	22,238,970		(583,280)	21,655,690

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS  
 ENDING DECEMBER 31, 2025 AND THE ANTICIPATED STATEMENT OF INCOME  
 WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. FI-2  
 Page 6 of 13  
 Witness: M E Poff

	Projected Twelve Months Ended December 31, 2025 (1)	Under Existing Rates		Pro Forma Twelve Months Ended December 31, 2025 (4)
		Exhibit Reference (2)	Adjustment (3)	
<b>Income Taxes</b>				
Current Federal Income Tax	(866,769)	FIV-17	(112,702)	(979,471)
Current State Income Tax	(410,717)	FIV-17	(46,604)	(457,321)
Deferred Federal Income Tax-Accelerated Depreciation	376,105	FIV-17		376,105
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	(171,502)	FIV-17		(171,502)
Amortization of Investment Tax Credits	(38,374)	FIV-17		(38,374)
<b>Total Income Taxes</b>	<b>(1,370,409)</b>		<b>(159,306)</b>	<b>(1,529,715)</b>
<b>Net Operating Income</b>	<b>23,609,379</b>		<b>(423,974)</b>	<b>23,185,405</b>
<b>Other Income (Non-operating)</b>				
Dividend Income	18,367			18,367
Rent Income	7,150			7,150
Interest Income	157,875			157,875
Miscellaneous Non-operating Expenses	14,645			14,645
<b>Total Other Income</b>	<b>168,747</b>			<b>168,747</b>

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS  
 ENDING DECEMBER 31, 2025 AND THE ANTICIPATED STATEMENT OF INCOME  
 WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. FI-2  
 Page 7 of 13  
 Witness: M E Poff

	Projected Twelve Months Ended December 31, 2025 (1)	Under Existing Rates		Pro Forma Twelve Months Ended December 31, 2025 (4)
		Exhibit Reference (2)	Adjustment (3)	
Income Deductions				
Interest on Long Term Debt and Amort- ization of Debt Expense	8,257,455			8,257,455
Interest on Bank Borrowings	646,262			646,262
Interest Charged Construction	(1,600,092)			(1,600,092)
Miscellaneous Income Deductions	220,774			220,774
Total Income Deductions	7,524,399			7,524,399
Net Income	16,253,727		(423,974)	15,829,753

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 PROJECTED STATEMENT OF INCOME UNDER EXISTING RATES FOR THE  
 TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No. FI-2  
 Page 8 of 13  
 Witness: M E Poff

	Pro Forma Twelve Months Ending December 31, 2025 (1)	Under Existing Rates		Projected Twelve Months Ending February 28, 2027 (4)
		Exhibit Reference (2)	Adjustment (3)	
Operating Revenues	67,818,476	FII-2	168,728	67,987,204
Operating Expenses, Depreciation and Taxes Other Than Income Taxes				
Source of Supply Expenses	2,422,699	FIII-2	26,136	2,448,835
Water Treatment Expenses	4,873,869	FIII-2	44,712	4,918,581
Transmission and Distribution Expenses	8,977,106	FIII-2	234,599	9,211,705
Customer Accounts Expenses	2,620,052	FIII-2	16,687	2,636,739
Administrative and General Expenses	10,957,117	FIII-2	875,041	11,832,157
Increased Costs Resulting From Load Growth	105,016	FIII-2	25,015	130,031
Amortization of Acquisition Adjustments	(23,331)	FIII-2	-	(23,331)
General Price Level Adjustment	-	FIII-2	-	-
Depreciation	14,397,147	FI-2-2	1,036,228	15,433,375
Taxes Other Than Income Taxes	1,833,113	FIV-15	11,328	1,844,441
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	46,162,787		2,269,747	48,432,534
Net Operating Income Before Income Taxes	21,655,690		(2,101,019)	19,554,671

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
PROJECTED STATEMENT OF INCOME UNDER EXISTING RATES FOR THE  
TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No. FI-2  
Page 9 of 13  
Witness: M E Poff

	Pro Forma Twelve Months Ending December 31, 2025 (1)	Under Existing Rates		Projected Twelve Months Ending February 28, 2027 (4)
		Exhibit Reference (2)	Adjustment (3)	
Income Taxes				
Current Federal Income Tax	(979,471)	FIV-17	(221,637)	(1,201,108)
Current State Income Tax	(457,321)	FIV-17	(53,538)	(510,859)
Deferred Federal Income Tax-Accelerated Depreciation	376,105	FIV-17	50,726	426,830
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	(171,502)	FIV-17	24,269	(147,233)
Amortization of Investment Tax Credits	(38,374)	FIV-17	1,185	(37,190)
Total Income Taxes	(1,529,715)		(198,995)	(1,728,710)
Net Operating Income	23,185,405		(1,902,024)	21,283,381
Other Income (Non-operating)				
Dividend Income	18,367			18,367
Rent Income	7,150			7,150
Interest Income	157,875			157,875
Miscellaneous Non-operating Expenses	14,645			14,645
Total Other Income	168,747			168,747

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 PROJECTED STATEMENT OF INCOME UNDER EXISTING RATES FOR THE  
 TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No. FI-2  
 Page 10 of 13  
 Witness: M E Poff

	Pro Forma Twelve Months Ending December 31, 2025 (1)	Under Existing Rates Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending February 28, 2027 (4)
Income Deductions				
Interest on Long Term Debt and Amort- ization of Debt Expense	8,257,455			8,257,455
Interest on Bank Borrowings	646,262			646,262
Interest Charged Construction	(1,600,092)			(1,600,092)
Miscellaneous Income Deductions	220,774			220,774
Total Income Deductions	7,524,399		-	7,524,399
Net Income	15,829,753		(1,902,024)	13,927,729

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS  
ENDING FEBRUARY 28, 2027 AND THE ANTICIPATED STATEMENT OF INCOME  
WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. FI-2  
Page 11 of 13  
Witness: M E Poff

	Under Existing Rates			Under Proposed Rates			
	Projected Twelve Months Ending February 28, 2027 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ended February 28, 2027 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended February 28, 2027 (7)
Operating Revenues	67,987,204	FII-2	318,106	68,305,310	FII-2	20,311,978	88,617,288
Operating Expenses, Depreciation and Taxes Other Than Income Taxes							
Source of Supply Expenses	2,448,835	FIII-2	19,057	2,467,892	FIII-2	-	2,467,892
Water Treatment Expenses	4,918,581	FIII-2	46,156	4,964,737	FIII-2	-	4,964,737
Transmission and Distribution Expenses	9,211,705	FIII-2	274,067	9,485,772	FIII-2	-	9,485,772
Customer Accounts Expenses	2,636,739	FIII-2	32,366	2,669,105	FIII-2	-	2,669,105
Administrative and General Expenses	11,832,157	FIII-2	276,249	12,108,406	FIII-2	133,785	12,242,191
Increased Costs Resulting From Load Growth	130,031	FIII-2	30,150	160,181	FIII-2	-	160,181
Amortization of Utility Plant Acquisition Adjustment	(23,331)	FIII-2	-	(23,331)	FIII-2	-	(23,331)
General Price Level Adjustment	-	FIII-2	-	-	FIII-2	-	-
Depreciation	15,433,375			15,433,375			15,433,375
Taxes Other Than Income Taxes	1,844,441	FIV-15	20,533	1,864,974	FIV-15	137,029	2,002,004
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	48,432,534		698,578	49,131,112		270,814	49,401,926
Net Operating Income Before Income Taxes	19,554,671		(380,472)	19,174,198		20,041,163	39,215,362

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS  
ENDING FEBRUARY 28, 2027 AND THE ANTICIPATED STATEMENT OF INCOME  
WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. FI-2  
Page 12 of 13  
Witness: M E Poff

	Under Existing Rates			Under Proposed Rates			
	Projected Twelve Months Ending February 28, 2027 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ended February 28, 2027 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended February 28, 2027 (7)
Income Taxes							
Current Federal Income Tax	(1,201,108)	FIV-17	(73,915)	(1,275,023)	FIV-17	3,893,417	2,618,394
Current State Income Tax	(510,859)	FIV-17	(28,497)	(539,357)	FIV-17	1,501,083	961,727
Deferred Federal Income Tax-Accelerated Depreciation	426,830			426,830			426,830
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	(147,233)			(147,233)			(147,233)
Amortization of Investment Tax Credits	(37,190)			(37,190)			(37,190)
<b>Total Income Taxes</b>	<b>(1,728,710)</b>		<b>(102,412)</b>	<b>(1,831,122)</b>		<b>5,394,500</b>	<b>3,563,378</b>
<b>Net Operating Income</b>	<b>21,283,381</b>		<b>(278,060)</b>	<b>21,005,321</b>		<b>14,646,663</b>	<b>35,651,984</b>
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 Expenses	14,645			14,645			14,645
<b>Total Other Income</b>	<b>168,747</b>			<b>168,747</b>			<b>168,747</b>

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS  
 ENDING FEBRUARY 28, 2027 AND THE ANTICIPATED STATEMENT OF INCOME  
 WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. FI-2  
 Page 13 of 13  
 Witness: M E Poff

	Projected Twelve Months Ending February 28, 2027 (1)	Under Existing Rates		Pro Forma Twelve Months Ended February 28, 2027 (4)	Under Proposed Rates		Pro Forma Twelve Months Ended February 28, 2027 (7)
		Exhibit Reference (2)	Adjustment (3)		Exhibit Reference (5)	Adjustment (6)	
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	13,927,729		(278,060)	13,649,669		14,646,663	28,296,332

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

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project depreciation for twelve months ending December 31, 2025 using straight-line, remaining life depreciation.	
	Annual Depreciation Accrual	14,397,147
	Less; Pro Forma Depreciation for Twelve Months Ended December 31, 2024 (Refer to Exhibit No. HI-2-1)	13,389,453
		1,007,694
403.0	Depreciation	1,007,694

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

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project depreciation for twelve months ending February 28, 2027 using straight-line, remaining life depreciation.	
	Annual Depreciation Accrual	15,433,375
	Less; Pro Forma Depreciation for Twelve Months Ended December 31, 2025 (Refer to Exhibit No. FI-2-1)	14,397,147
		1,036,228
403.0	Depreciation	1,036,228

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 several wastewater systems. Refer to Exhibit No.FI-2 for an income statement for the water business and Exhibit No. FI-2W for an income statement for the wastewater business.

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. FV-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. FV-1.