

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION METHODS

53.53 VI. Depreciation

D. Water and Wastewater Utilities

1. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and dispersion by account. Supply a comprehensive statement of any changes made in method of depreciation. Provide dates of all field inspections and facilities visited.

Response: Refer to Exhibit Nos. FVI-A and FVI-B.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION SURVIVOR CURVES

53.53 VI. Depreciation

D. Water and Wastewater Utilities

2 Set forth,in exhibit form,charts depicting the original and estimates survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized.

Response: Refer to Exhibit Nos. FVI-A and FVI-B.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION SURVIVING ORIGINAL COST

53.53 VI. Depreciation

D. Water and Wastewater Utilities

3 Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and accruals. These calculations should be provided for plant in service as well as other categories of plant, including, but not limited to, contributions in aid of construction and customers' advances for construction.

Response: Refer to Exhibit Nos. FVI-A and FVI-B.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION RESERVE

53.53 VI. Depreciation

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4 Provide a comparison of respondent's calculated depreciation reserve v.
book reserve by account at the end of the test year.

Response: Refer to Exhibit Nos. FVI-A and FVI-B.

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DEPRECIATION

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- 5 Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:
- a. For the purposes of this filing.
 - b. For the purposes of the most recent rate increase filing prior to the current proceedings.

Response: Refer to Exhibit Nos. FVI-A and FVI-B.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION SALVAGE AND COST OF REMOVAL

53.53 VI. Depreciation

D. Water and Wastewater Utilities

6 Provide an exhibit showing gross salvage, cost of removal, and net salvage for the five most recent calendar or fiscal years by account.

Response: Refer to Exhibit Nos. FVI-A and FVI-B.