

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
COMPARATIVE BALANCE SHEET AS OF FEBRUARY 28, 2027 AND DECEMBER 31, 2024

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

1. Provide a comparative balance sheet for the test year-end and the preceding year-end.

Response: Refer to pages 2 and 3.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
COMPARATIVE BALANCE SHEET AS OF FEBRUARY 28, 2027 AND DECEMBER 31, 2024

ASSETS

	FEBRUARY 28, 2027 (1)	DECEMBER 31, 2024 (2)
<b>UTILITY PLANT</b>		
Utility Plant in Service	718,575,838	636,298,824
Construction Work in Progress	30,121,803	28,628,049
Utility Plant Acquisition Adjustment	(9,671,877)	(9,838,403)
	<u>739,025,764</u>	<u>655,088,470</u>
Less; Reserve for Depreciation	140,188,205	124,082,465
	<u>598,837,559</u>	<u>531,006,005</u>
<b>OTHER PHYSICAL PROPERTY</b>		
Other Physical Property	2,070,079	2,070,079
Less: Reserve for Depreciation	616,098	536,300
	<u>1,453,981</u>	<u>1,533,779</u>
<b>CURRENT ASSETS</b>		
Cash	(3,419,796)	(2,426,967)
Special Deposits	46,248	46,248
Other Investments	59,724	59,724
Customers Accounts Receivable Less Reserve for Uncollectible Accounts	7,301,038	6,791,663
Other Accounts Receivable Less Reserve for Uncollectible Accounts	193,896	457,036
Unbilled Revenues	3,874,607	3,604,286
Materials and Supplies	4,188,337	3,413,499
Prepayments	1,636,584	1,702,663
	<u>13,880,638</u>	<u>13,648,152</u>
<b>OTHER LONG-TERM ASSETS</b>		
Deferred Debt Expense	2,261,025	2,665,793
Deferred Rate Case Expense	708,563	214,986
Notes Receivable	255,481	255,481
Deferred Regulatory Asset	30,444,647	31,020,719
Prepaid Pension Cost	25,009,078	25,009,078
Other Deferred Assets	5,624,282	4,941,610
	<u>64,303,076</u>	<u>64,107,667</u>
	678,475,253	610,295,603

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
COMPARATIVE BALANCE SHEET AS OF FEBRUARY 28, 2027 AND DECEMBER 31, 2024

LIABILITIES	FEBRUARY 28, 2027 (1)	DECEMBER 31, 2024 (2)
<b>CAPITALIZATION</b>		
Common Stock, No Par Value, Authorized 46,500,000, Outstanding 1,071,664 in 2019, 12,852,295 in 2016	186,938,489	138,089,526
Earnings Retained in the Business	106,987,979	93,102,781
	<u>293,926,468</u>	<u>231,192,307</u>
<b>LONG-TERM DEBT</b>		
Variable Rate PEDFA Exempt Facilities Revenue Bonds, Series A, due 2029	12,000,000	12,000,000
3.00% PEDFA Exempt Facilities Revenue Refunding Bonds, Series A of 2019, due 2036	10,500,000	10,500,000
3.10% PEDFA Exempt Facilities Revenue Refunding Bonds, Series B of 2019, due 2038	14,870,000	14,870,000
YCIDA Series 2015, due 2029-2045	9,670,000	10,000,000
3.23% Senior Notes, due 2040	15,000,000	15,000,000
4.54% Senior Notes, due 2049	20,000,000	20,000,000
3.24% Senior Notes, due 2050	30,000,000	30,000,000
5.50% Senior Notes, due 2053	40,000,000	40,000,000
5.67% Senior Notes, due 2054	40,000,000	40,000,000
	<u>192,040,000</u>	<u>192,370,000</u>
<b>CURRENT LIABILITIES</b>		
Short-term Borrowings	18,638,933	15,807,585
Accounts Payable	8,215,645	7,144,039
Dividends Declared	3,729,237	2,891,667
Taxes Accrued	26,085	(561,297)
Interest Accrued	1,140,680	2,489,762
Other Current and Accrued Liabilities	2,433,842	2,116,384
	<u>34,184,421</u>	<u>29,888,140</u>
<b>DEFERRED CREDITS</b>		
Customers' Advances	19,389,231	20,400,861
Builders' Deposits and Advance Water Revenues	520,660	520,660
Deferred Investment Tax Credit	281,856	356,458
Deferred Federal Income Taxes	50,506,663	49,627,692
Deferred State Income Taxes	11,173,043	11,173,043
Deferred Regulatory Liability	20,570,103	21,985,888
Deferred Employee Benefits	4,455,589	3,525,725
Other Deferred Credits	196,654	385,890
	<u>107,093,799</u>	<u>107,976,217</u>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
	<u>51,230,565</u>	<u>48,868,939</u>
	678,475,253	610,295,603

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
OTHER PHYSICAL PROPERTY, INVESTMENTS IN AFFILIATED COMPANIES  
AND OTHER INVESTMENTS AS OF FEBRUARY 28, 2027

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

2 Provide a detail of other physical property, investments in affiliated companies and other investments.

Response: Other Physical Property

Description (1)	As Of February 28, 2027 (2)
Land and Land Rights	105,865
Employee Center	373,510
Hellam Reservoir	64,819
Nickol's Quarry	186,373
Seven Valleys Borough	24,975
Jefferson Borough	67,271
York New Salem Borough	25,970
York County Parks	118,302
Railroad Borough	11,600
Fountains at FP and Rail Trail	14,391
Forest Lakes Reservoir Land	15,253
Dallmeyer Property	495,000
Shady Dell Road	410,321
Detention Pond - Asbury	<u>156,429</u>
	2,070,079

Investments in Affiliated Companies

The Company has no affiliates.

Other Investments 59,724

On February 25, 1992, the Company purchased 900 shares of Columbia Water Company common stock in the amount of \$37,800.

On July 27, 1998, the Company purchased 363 shares of Columbia Water Company common stock in the amount of \$17,224. This purchase was approved by the Commission in its Order at Docket No. A-213550.

On February 22, 2002, the Company purchased 50 shares of Columbia Water Company common stock in the amount of \$1,250.

On November 27, 2007, the Company purchased 200 shares of Columbia Water Company common stock in the amount of \$3,450.

As a result of various stock splits, the Company now owns 25,510 shares of Columbia Water stock, with no change to the investment.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
SPECIAL CASH DEPOSITS AS OF FEBRUARY 28, 2027

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

3. Provide the amounts and purpose of special cash deposits as of test-year end.

Response: Statement Savings Account

Funds of the employees of The York Water Company of 45,748  
have been deposited in an interest-bearing savings account.

These funds of the Company's employees are offset by a credit amount, reflected in Account No. 23100211, Employee Benefits Withheld-ESPP, and can be used only to purchase The York Water Company common stock on behalf of employees in accordance with the Company's Employee Stock Purchase Plan.

Special Cash Deposit-York Township 500

The Company has deposited \$500 with York Township to be used to indemnify the Township against any loss or damage caused by The York Water Company while working in the Township's streets.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COM-  
PANIES AND OTHER ACCOUNTS RECEIVABLE AS OF FEBRUARY 28, 2027

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

4. Describe the nature and/or origin and amounts of Notes Receivable, Accounts Receivable from Associated Companies, and other significant receivables, other than Customer Accounts, which appear on Balance Sheet.

Response: Notes Receivable

Note Receivable-Mt Zion Water District (Springettsbury Township) (Filed with the Commission at Docket No. U-850075)	255,481
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The Company was approached by officials of the above-named municipality regarding the extension of the Company's water mains to serve the municipality. Residents in the municipality were experiencing contamination problems with their wells and public water service was believed to be the best solution. The Company wanted to assist in improving the water quality in these troubled areas. However, the municipality was unwilling to pay for the facilities, and the Company could not compel existing residents to make contributions.

The Company developed a solution that charges residents a reasonable fee for connection while not burdening the municipality. The Company provided the funds for the construction of the facilities. For accounting purposes the Company lent funds to the municipality to cover the cost of the project. The municipality concurrently returned the funds to the Company which were recorded as an advance for construction.

As a part of the arrangement, the facilities constructed were leased to the municipality. However, there are no lease payments. The Company operates the facilities as agent for the municipality. Customers are billed directly by the Company. Customers in the water districts are charged the Company's repumped system rates because the water district is connected to the repumped system. Sales volume of, and revenues received from customers in the water district, are included in the Company's pro forma revenues, as set forth in Exhibit No. HII-2. The municipality, as lessee of the facilities, charges an application fee for each customer requesting to be connected to the system. In addition, the water district requires customers to pay surcharges. Amounts received from application fees and surcharges are paid to the Company, and the Company applies such amounts as payment of interest on the funds lent by the Company to the municipality, and as payment of the principal of the loan. In addition, as customers are connected to the system, the note receivable and the advance are reduced.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COM-  
PANIES AND OTHER ACCOUNTS RECEIVABLE AS OF FEBRUARY 28, 2027

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

4. Describe the nature and/or origin and amounts of Notes Receivable, Accounts Receivable from Associated Companies, and other significant receivables, other than Customer Accounts, which appear on Balance Sheet.  
Accounts Receivable From Affiliated Companies

The York Water Company had no accounts receivable from associated companies as of February 28, 2027.

Other Accounts Receivable	193,896
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The York Water Company classifies other significant receivables, other than customer accounts, in Account No. 142, Other Accounts Receivable. A detail of Other Accounts Receivable as of February 28, 2027 is shown below.

The York Water Company Employee Stock Purchase Plan (a)	-
Customer Advances for Construction	156,513
Reimbursement Due From Insurance Company	25,831
Scrap Income Receivable	4,230
Electric Curtailment Receivable	13,128
Other Miscellaneous Accounts Receivable	4,194
Reserve For Uncollectible Accounts	(10,000)
	193,896

- (a) The York Water Company has an Employee Stock Purchase Plan program. Stock purchases are paid entirely by employees through employee payroll deductions. Stock purchases are made on a quarterly basis. Pending the actual stock purchases, the employee payroll deductions are deposited in a segregated bank account, and are credited on the Company's books as "Amounts Withheld From Employees". Interest earned on the payroll deductions also is credited to the employees. When stock purchases are made after the end of the quarter, the purchase price of the stock is credited to "Common Stock Issued" and debited to "Other Accounts Receivable." The Company is subsequently reimbursed for the sale of shares purchased through the plan from the monies deposited in the segregated bank account by debiting "Amounts Withheld From Employees" and crediting "Other Accounts Receivable."

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS  
AS OF FEBRUARY 28, 2027

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

5. Provide the amount of accumulated reserve for uncollectible accounts, method and rates of accrual, amounts accrued and amounts written-off in each of last three years.

Response: The York Water Company uses the reserve method of recording uncollectible accounts for book purposes.

The estimated amount of accumulated reserve as of February 28, 2027, December 31, 2025 and actual 2024, and the amounts accrued and projected to be written off for the twelve months ending February 28, 2027, and December 31, 2025 and actual 2024 are shown below.

Twelve Months Ended					
Year	Accumulated Reserve	Year	Annual Accrual	Write-offs	Recoveries of Amounts Previously Written-off
(1)	(2)	(3)	(4)	(5)	(6)
2/28/2027	1,600,000	2/28/2027	443,390	457,092	13,702
12/31/2025	1,600,000	12/31/2025	439,449	452,020	12,571
12/31/2024	1,600,000	12/31/2024	1,071,758	497,416	30,658

Refer to Exhibit No. FIII-2-7 for an adjustment of uncollectible accounts during the twelve months ending December 31, 2025 to a two-year ratio of the net of actual uncollectible accounts written-off to total projected operating revenues at existing rates.

Refer to Exhibit No. FIII-2-18 for an adjustment of uncollectible accounts during the twelve months ending December 31, 2025 to a two-year ratio of the net of actual uncollectible accounts written-off to total pro forma operating revenues at existing rates.

Refer to Exhibit No. FIII-2-31 for an adjustment of uncollectible accounts during the twelve months ending February 28, 2027 to a two-year ratio of the net of actual uncollectible accounts written-off to total projected operating revenues at existing rates.

Refer to Exhibit No. FIII-2-46 for an adjustment of uncollectible accounts during the twelve months ending February 28, 2027 to a two-year ratio of the net of actual uncollectible accounts written-off to total pro forma operating revenues at existing rates.

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  
PREPAYMENTS AS OF FEBRUARY 28, 2027

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

6. Provide a list of prepayments and give an explanation of special prepayments.

Response: A schedule of prepayments as of February 28, 2027 is shown below. The York Water Company has no special prepayments as of February 28, 2027.

Prepayment (1)	Amount (2)
Prepaid Health Insurance	404,473
Prepaid General Insurance	607,089
Prepaid Public Utility Commission, Consumer Advocate, Small Business Advocate, Damage Prevention Control Assessments	163,555
Prepaid Property and Realty Tax	88,204
Other Prepayments	373,263
	<hr/> 1,636,584

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
OTHER CURRENT ASSETS AS OF FEBRUARY 28, 2027

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

7. Explain in detail any other significant (in amount) current assets listed on balance sheet.

Response: The Company has no Miscellaneous Current and Accrued Assets.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
DEFERRED ASSETS AS OF FEBRUARY 28, 2027

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

8. Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to effect or will at a later date effect the operating account supplying:

- a. Origin of these accounts.
- b. Probable change to this account in the near future.
- c. Amortization of these amounts currently charged to operations or to be charged in the near future.

Response: (a), (b), and (c)

Account (1)	As Of February 28, 2027 (2)
Unamortized Debt Expense	2,261,025

This account includes the unamortized portion of debt expense as of February 28, 2027 associated with the issuance of long-term debt. The debt expense is amortized over the respective terms of long-term debt by crediting this account and debiting Account No. 428, Amortization of Debt Expense.

Account (1)	As Of February 28, 2027 (2)
Other Deferred Debits - Deferred Rate Case Expense	708,563

Deferred rate case expenses will be normalized over forty-eight months on the corporate books. The normalization of rate case expense will be credited to this account and charged to Account No. 666.8, Amortization of Rate Case Expense.

Refer to Exhibit No. HIII-2-1 for the normalization of the estimated expenses of this rate case over forty-eight months.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
DEFERRED ASSETS AS OF FEBRUARY 28, 2027

Account (1)	As Of February 28, 2027 (2)
Other Deferred Debits- Cash Value of Insurance Policies	5,617,226

The Company has a supplemental retirement benefit plan for five key employees of the Company consisting of the President and Chief Executive Officer, Chief Financial Officer, Chief Administrative Officer and General Counsel, Vice President-Operations, and Vice President-Engineering and seven retired former key employees. The plan is funded through life insurance policies.

The Company has a deferred savings plan for fifteen of its management and supervisory employees and ten retired former management employees. The plan is also funded through life insurance policies.

The deferred debit related to both plans' benefits represents the current cash surrender value of the life insurance policies that have been purchased to reimburse the Company for the costs of the plans.

The Company also reflects on its books of account as a deferred credit the current accrued liability with respect to the deferred compensation benefits.

The expenses and income associated with the Company's supplemental retirement and deferred savings plans have been eliminated from this rate case in accordance with the Settlement Agreement approved by the Commission under Docket No. R-000016236 with the exception of expenses from the deferred savings plan for employees not in the defined benefit pension plan.

Account (1)	As Of February 28, 2027 (2)
Other Deferred Debits - Preliminary Survey	7,056

This account includes expenditures for preliminary surveys, plans and investigations made for the purpose of determining the feasibility of projects under contemplation.

These expenditures are not included in the Company's rate base nor in the cost of service.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

9. Explain the nature of accounts payable to associated companies, and note amounts of significant items.

Response: The Company has no accounts payable to associated companies.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
OTHER DEFERRED CREDITS AS OF FEBRUARY 28, 2027

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

10. Provide details of other deferred credits as to their origin and disposition policy (e.g. amortization)

Response:

Other Deferred Credits-Interest Rate Swap	196,654
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The Company utilizes an interest rate swap agreement to convert its variable rate debt to a fixed rate (cash flow hedge). As of February 28, 2027 the Company recorded an unrealized loss on the Interest Rate Swap. The Interest Rate Swap Agreement will expire on October 1, 2029.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
OTHER RESERVES

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

11.

Provide details of any significant reserves, other than depreciation and bad debt, appearing on balance sheet.

Response:

There are no reserves other than depreciation and bad debt on the Company's balance sheet.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
RETAINED EARNINGS FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027 AND  
DECEMBER 31, 2025 AND ENDED DECEMBER 31, 2024 AND 2023

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

12. Provide an analysis of unappropriated retained earnings for the test year and two preceding years.

Response: Refer to page 2.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
RETAINED EARNINGS FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027 AND  
DECEMBER 31, 2025 AND ENDED DECEMBER 31, 2024 AND 2023

	Period Ending February 28, 2027	Twelve Months Ending December 31, 2025	Twelve Months Ended December 31, 2024	Twelve Months Ended December 31, 2023
Balance at Beginning of Period	98,094,086	93,102,781	85,003,947	72,962,505
Add: Net Income for Period	26,231,579 *	17,749,531	20,325,076	23,757,004
Deduct: Cash Dividends for Period	17,337,686 **	12,758,226	12,226,242	11,715,562
Balance at End of Period	106,987,979	98,094,086	93,102,781	85,003,947

\* Net income for the Period Ending February 28, 2027 includes fourteen months rather than twelve months in the other periods presented.

\*\* Cash Dividends for the Period Ending February 28, 2027 includes five dividends rather than four in the other periods presented.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
ADVANCES TO PARENT CORPORATION

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

13. Describe the purpose of any advances made by the company to its parent corporation and describe all terms and conditions associated with such advances, including an estimate of future advances or repayments that are expected to occur.

Response: The Company has no parent corporation.