

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

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

Response:

Classification (1)	As Of December 31, 2024 (2)
Metered Customers	
Residential	4,153
Commercial	197
Industrial	12
Total Metered Customers	4,362
Unmetered Customers	
Residential	2,207
Commercial and Industrial	113
Total Unmetered Customers	2,320
Total Customers	6,682

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

53.53 I. Statement of Income

D. Water and Wastewater Utilities

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

Response: Refer to page 2.

Major variances are those that are more than \$40,000 under or over the previous year.

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

Exhibit No. HI-1W
 Page 2 of 10
 Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Twelve Months Ended December 31, 2023 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
WASTEWATER OPERATING REVENUES				
METERED SALES				
Residential	4,250,687	3,777,509	473,178	1
Commercial	658,052	519,047	139,005	2
Industrial	108,804	113,263	(4,459)	
TOTAL METERED SALES	5,017,543	4,409,819	607,724	
UNMETERED SALES				
Residential	1,844,504	1,698,795	145,709	3
Commercial and Industrial	532,211	418,082	114,129	4
TOTAL UNMETERED SALES	2,376,715	2,116,877	259,838	
OTHER OPERATING REVENUES				
Late Charges	18,099	18,133	(34)	
Miscellaneous Revenues	5,200	6,100	(900)	
TOTAL WASTEWATER OPERATING REVENUES	7,417,557	6,550,929	866,628	

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

Exhibit No. HI-1W
 Page 3 of 10
 Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Twelve Months Ended December 31, 2023 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
OPERATING EXPENSES				
WASTEWATER TREATMENT				
Salaries and Wages-Operations	617,403	545,666	71,737	5
Salaries and Wages-Vacation	68,699	63,954	4,745	
Salaries and Wages-Maintenance Structures	-	622	(622)	
Salaries and Wages-Maintenance Equipment	22,011	24,863	(2,852)	
Purchased Treatment-Operations	2,317,357	2,156,242	161,115	6
Sludge Removal-Operations	252,926	203,182	49,744	7
Electric Expense-Operations	176,096	140,435	35,661	
Fuel-Operations	-	-	-	
Chemicals	100,768	120,781	(20,013)	
Operations-Materials and Supplies	64,872	81,591	(16,719)	
Operations-Testing Services	120,042	81,455	38,587	
Operations-Outside Services	129,771	123,889	5,882	
Operations-Rental of Equipment	1,526	560	966	
Operations-Transportation Expense	79,365	79,288	77	
Operations-Vehicle Leases	-	-	-	
Operations-Miscellaneous Expense	10,485	10,116	369	
Operations-Registration for Industry Meetings	-	-	-	
Operations-Communications	20,474	21,518	(1,044)	
Operations-Office Expense and Utilities	22,153	12,292	9,861	
Operations-Uniforms	2,788	3,369	(581)	
Operations-Mailing	145	113	32	
Operations-Travel	313	204	109	
Operations-Meals	198	322	(124)	
Operations-Registration for Educational Seminars	2,022	2,777	(755)	
Maintenance-Materials and Supplies Structures	6,397	12,141	(5,744)	
Maintenance-Materials and Supplies Equipment	73,549	57,354	16,195	
Maintenance-Outside Services Structures	94,170	41,070	53,100	8
Maintenance-Outside Services Equipment	64,594	53,580	11,014	
TOTAL WASTEWATER TREATMENT	4,248,124	3,837,384	410,740	

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

Exhibit No. HI-1W
Page 4 of 10
Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Twelve Months Ended December 31, 2023 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
WASTEWATER COLLECTION				
Salaries and Wages-Operations	5,669	13,151	(7,482)	
Operations-Outside Services	1,636	1,040	596	
Maintenance-Materials and Supplies	1,512	1,752	(240)	
Maintenance-Outside Services	178,132	37,684	140,448	9
Maintenance-Outside Services Equipment	206	-	206	
Maintenance-Equipment Rental	-	-	-	
TOTAL WASTEWATER COLLECTION	187,155	53,627	133,528	
PUMPING EXPENSES				
Sludge Removal-Operations	18,929	12,888	6,041	
Electric Expense-Pumping	45,234	39,411	5,823	
Operations-Materials and Supplies	4,876	3,241	1,635	
Outside Services - Pumping	264	504	(240)	
Operations-Communications	9,834	7,895	1,939	
Operations-Office Expense and Utilities	41	41	-	
Maintenance-Materials and Supplies Structures	1,828	199	1,629	
Maintenance-Materials and Supplies Equipment	35,171	28,342	6,829	
Maintenance-Outside Services Structures	11,222	27,408	(16,186)	
Maintenance-Outside Services Equipment	95,568	33,245	62,323	10
Total Wastewater Pumping Expenses	222,967	153,174	63,752	
ADMINISTRATIVE AND GENERAL				
Allocation from Water	782,717	757,060	25,657	
Administrative and General Expenses Capitalized	(31,871)	(19,491)	(12,380)	
TOTAL ADMINISTRATIVE AND GENERAL	750,846	737,569	13,277	
TOTAL OPERATING EXPENSES	5,409,092	4,781,754	621,297	

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

Exhibit No. HI-1W
 Page 5 of 10
 Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Twelve Months Ended December 31, 2023 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
TAXES OTHER THAN INCOME TAXES				
Assessments	35,939	21,140	14,799	
PURTA	-	-	-	
FICA	-	-	-	
Local Real Estate Taxes	60,720	46,720	14,000	
Federal Unemployment	-	-	-	
State Unemployment	-	-	-	
Payroll Taxes Capitalized	(3,753)	(2,335)	(1,418)	
TOTAL TAXES OTHER THAN INCOME TAXES	92,906	65,525	27,381	
INCOME TAXES				
Current Federal Income Tax	191,523	(75,361)	266,884	11
Current State Income Tax	83,747	(38,118)	121,865	12
Deferred Federal Tax-Accelerated Depreciation	69,532	55,543	13,989	
Deferred Federal Income Tax-Excess ADIT	(3,184)	(7,401)	4,217	
TOTAL INCOME TAXES	341,618	(65,337)	406,955	
Depreciation and Amortization	1,030,551	935,915	94,636	13
OPERATING INCOME	543,390	833,072	(289,682)	

Major Variance No. 1

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Metered Sales to Residential Customers	4,250,687	3,777,509	473,178

The increase in metered sales to residential customers in the amount of 473,178 was primarily due to the acquisitions.

Major Variance No. 2

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Metered Sales to Commercial Customers	658,052	519,047	139,005

The increase in metered sales to commercial customers in the amount of 139,005 was primarily due to the acquisitions.

Major Variance No. 3

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Unmetered Sales to Residential Customers	1,844,504	1,698,795	145,709

The increase in unmetered sales to residential customers in the amount of 145,709 was primarily due to the acquisitions.

Major Variance No. 4

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Unmetered Sales to Commercial Customers	532,211	418,082	114,129

The increase in unmetered sales to commercial customers in the amount of 114,129 was primarily due to the acquisitions.

Major Variance No. 5

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Wastewater Treatment			
Salaries and Wages - Wastewater Treatment Operations	617,403	545,666	71,737

During the twelve months ended December 31, 2024, Company labor charged to this account increased 71,737 when compared to the twelve months ended December 31, 2023. The increase was primarily due to an increase in employees and an annual wage increase.

Major Variance No. 6

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Wastewater Treatment			
Purchased Treatment - Operations	2,317,357	2,156,242	161,115

During the twelve months ended December 31, 2024, Purchased Treatment - Operations increased 161,115 when compared to the twelve months ended December 31, 2023. The increase was due to higher amounts charged by third party operators of treatment plants connected to some of the Company's collection systems.

Major Variance No. 7

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Wastewater Treatment			
Sludge Removal - Operations	252,926	203,182	49,744

During the twelve months ended December 31, 2024, Sludge Removal - Operations increased 49,744 when compared to the twelve months ended December 31, 2023. The increase was primarily due to the acquisition of wastewater systems.

Major Variance No. 8

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Wastewater Treatment			
Outside Services - Maintenance - Structures	94,170	41,070	53,100

During the twelve months ended December 31, 2024, Outside Services - Maintenance - Structures increased 53,100 when compared to the twelve months ended December 31, 2023. The increase was primarily due to the acquisition of wastewater systems with structures in need of maintenance.

Major Variance No. 9

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Wastewater Collection			
Outside Services - Maintenance	178,132	37,684	140,448

During the twelve months ended December 31, 2024, Outside Services - Maintenance increased 140,448 when compared to the twelve months ended December 31, 2023. The increase was primarily due to inspections of sewer mains through CCTV and sewer main maintenance.

Major Variance No. 10

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Wastewater Pumping			
Outside Services - Maintenance - Equipment	95,568	33,245	62,323

During the twelve months ended December 31, 2024, Outside Services - Maintenance - Equipment increased 62,323 when compared to the twelve months ended December 31, 2023. The increase was primarily due to the acquisition of wastewater systems with equipment in need of maintenance.

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

Major Variance No. 11

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Current Federal Income Tax	191,523	(75,361)	266,884

During the twelve months ended December 31, 2024 current federal income taxes increased 266,884 when compared to the twelve months ended December 31, 2023 primarily due to an increase in federal taxable income.

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

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

Refer to Exhibit No. FIV-17-1W for an adjustment of current federal income tax for the twelve months ending December 31, 2025 based on projected federal taxable income under current base rates.

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

Refer to Exhibit No. FIV-17-6W for an adjustment of current federal income tax for the twelve months ending February 28, 2027, based on projected federal taxable income under current base rates.

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

Refer to Exhibit No. FIV-17-11W for an adjustment of current federal income tax for the twelve months ending February 28, 2027, based on pro forma federal taxable income under proposed base rates.

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

Major Variance No. 12

	Twelve Months Ended		Increase (Decrease)
	12-31-24	12-31-23	
Current State Income Tax	83,747	(38,118)	121,865

During the twelve months ended December 31, 2024 current state income taxes increased 121,865 when compared to the twelve months ended December 31, 2023 primarily due to a increase in state taxable income.

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

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

Refer to Exhibit No. FIV-17-1W for an adjustment of current state income tax for the twelve months ending December 31, 2025 based on projected state taxable income under current base rates.

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

Refer to Exhibit No. FIV-17-6W for an adjustment of current state income tax for the twelve months ending February 28, 2027, based on projected state taxable income under current base rates.

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

Refer to Exhibit No. FIV-17-11W for an adjustment of current state income tax for the twelve months ending February 28, 2027, based on pro forma state taxable income under proposed base rates.

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

Major Variance No. 13

	Twelve Months Ended		Increase
	12-31-24	12-31-23	(Decrease)
Depreciation	1,030,551	935,915	94,636

During the twelve months ended December 31, 2024, depreciation and amortization increased by 94,636 when compared to the twelve months ended December 31, 2023, due to an increase in plant in service.

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

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

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

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

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

	Under Existing Rates			Under Proposed Rates			
	Twelve Months Ended December 31, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ended December 31, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended December 31, 2024 (7)
Operating Revenues	7,417,557	HII-2W	418,263	7,835,820	HII-2W	3,928,397	11,764,217
Operating Expenses, Depreciation and Taxes Other Than Income Taxes							
Wastewater Treatment Expenses	4,248,124	HIII-2W	247,642	4,495,766			4,495,766
Wastewater Collection Expenses	187,155	HIII-2W	4,803	191,958			191,958
Pumping Expenses	222,967	HIII-2W	14,799	237,766			237,766
Administrative and General Expenses	750,846	HIII-2W	-	750,846	HIII-2W	-	750,846
Increased Costs Resulting From Load Growth	-	HIII-2W	-	-			-
Amortization of Utility Plant Acquisition Adjustment	-	HIII-2W	27,489	27,489			27,489
General Price Level Adjustment	-			-			-
Depreciation and Amortization	1,030,551	HI-2-1W	320,566	1,351,117			1,351,117
Taxes Other Than Income Taxes	92,906	HIV-15W	16,885	109,791	HIV-15W	26,562	136,353
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	6,532,549		632,185	7,164,734		26,562	7,191,296
Net Operating Income Before Income Taxes	885,008		(213,922)	671,086		3,901,835	4,572,921
Income Taxes							
Current Federal Income Tax	191,523	HIV-17W	(246,769)	(55,246)	HIV-17W	749,820	694,573
Current State Income Tax	83,747	HIV-17W	(109,021)	(25,274)	HIV-17W	331,266	305,992
Deferred Federal Income Tax-Accelerated Depreciation	69,532	HIV-17W	(59,699)	9,833			9,833
Deferred Federal Income Tax-Excess ADIT	(3,184)	HIV-17W	-	(3,184)			(3,184)
Total Income Taxes	341,618		(415,489)	(73,871)		1,081,085	1,007,214
Net Operating Income	543,390		201,568	744,958		2,820,750	3,565,707

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

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

	Under Existing Rates			Under Proposed Rates			
	Twelve Months Ended December 31, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ended December 31, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended December 31, 2024 (7)
Other Income (Non-operating)							
Dividend Income	-			-			
Rent Income	-			-			
Interest Income	-			-			
Miscellaneous Non-operating Income	-			-			
Total Other Income	-			-			
Income Deductions							
Interest on Long Term Debt and Amort- ization of Debt Expense	-			-			-
Interest on Bank Borrowings	-			-			-
Interest Charged Construction	(451,507)			(451,507)			(451,507)
Miscellaneous Income Deductions	15,052			15,052			15,052
Total Income Deductions	(436,455)		-	(436,455)			(436,455)
Net Income	979,845		201,568	1,181,413		2,820,750	4,002,162

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

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust depreciation recorded on the corporate books during the twelve months ended December 31, 2024 to pro forma annual depreciation accrual as of December 31, 2024 using straight-line, remaining life method.	
	Annual Depreciation Accrual	1,351,117
	Less: Depreciation for Twelve Months Ended December 31, 2024	1,030,551
		320,566
40300000	Depreciation	320,566

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

GALLONS SOLD (000 OMITTED) AND OPERATING REVENUES
FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023
AND NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2024 AND 2023

53.53 II. Operating Revenue

D. Prepare a summary of operating revenues for the test year and the year preceding the test year providing the following information:

1 a. For each classification of customers:

(i) Number of customers as of year-end

(ii) Gallons sold

(iii) Revenues

b. Customers forfeited discounts and penalties and miscellaneous water revenues.

RESPONSE Refer to Page 2

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 GALLONS SOLD (THOUSANDS*) AND OPERATING REVENUES
 FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023
 AND NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2024 AND 2023

Exhibit No.HII-1W
 Page 2 of 2
 Witness: M E Poff

	AS OF 12-31-24 CUSTOMERS (1)	TWELVE MONTHS ENDED DECEMBER 31, 2024		AS OF 12-31-23 CUSTOMERS (4)	TWELVE MONTHS ENDED DECEMBER 31, 2023	
		GALLONS* SOLD (2)	REVENUES (3)		GALLONS* SOLD (5)	REVENUES (6)
OPERATING REVENUES						
SALES OF WASTEWATER						
METERED SALES						
RESIDENTIAL	4,153	166,745	4,250,687	3,827	156,165	3,777,509
COMMERCIAL	197	75,941	658,052	185	71,727	519,047
INDUSTRIAL	12	6,141	108,804	12	6,356	113,263
TOTAL METERED SALES	4,362	248,826	5,017,543	4,024	234,248	4,409,819
UNMETERED SALES						
RESIDENTIAL	2,207		1,844,504	2,026		1,698,795
COMMERCIAL AND INDUSTRIAL	113		532,211	116		418,082
TOTAL UNMETERED SALES	2,320	-	2,376,715	2,142	-	2,116,877
TOTAL SALES OF WASTEWATER		248,826	7,394,258		234,248	6,526,696
TOTAL CUSTOMERS	6,682			6,166		
OTHER OPERATING REVENUES						
LATE CHARGES			18,099			18,133
MISCELLANEOUS REVENUES			5,200			6,100
TOTAL OTHER OPERATING REVENUES			23,299			24,233
TOTAL OPERATING REVENUES		248,826	7,417,557		234,248	6,550,929

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUES UNDER EXISTING AND PROPOSED RATES
 TWELVE MONTHS ENDED DECEMBER 31, 2024

Exhibit No.HII-2W
 Page 1 of 2
 Witness: M E Poff

	UNDER EXISTING RATES			UNDER PROPOSED RATES			
	TWELVE MONTHS ENDED 12-31-24 (1)	HISTORIC TEST YEAR ADJUSTMENTS PAGE 2 (2)	PRO FORMA RATES TWELVE MONTHS ENDED 12-31-24 (3)	EXHIBIT REFERENCE (4)	REVENUE INCREASE (5)	PERCENT INCREASE (6)	PRO FORMA (7)
OPERATING REVENUES							
SALES OF WASTEWATER							
METERED SALES							
RESIDENTIAL	4,250,687	255,722	4,506,409		2,265,973	50.28%	6,772,383
COMMERCIAL	658,052	38,379	696,431		350,189	50.28%	1,046,620
INDUSTRIAL	108,804	(6,059)	102,745		51,664	50.28%	154,409
TOTAL METERED SALES	5,017,543	288,043	5,305,586		2,667,826		7,973,412
UNMETERED SALES							
RESIDENTIAL	1,844,504	224,060	2,068,564		1,040,143	50.28%	3,108,707
COMMERCIAL AND INDUSTRIAL	532,211	(93,840)	438,371		220,428	50.28%	658,799
TOTAL UNMETERED SALES	2,376,715	130,221	2,506,936		1,260,571		3,767,507
TOTAL SALES OF WASTEWATER	7,394,258	418,263	7,812,521		3,928,397		11,740,918
LATE CHARGES	18,099		18,099				18,099
MISCELLANEOUS REVENUES	5,200		5,200				5,200
TOTAL OTHER OPERATING REVENUES	23,299	-	23,299				23,299
TOTAL OPERATING REVENUES	7,417,557	418,263	7,835,820		3,928,397	50.13%	11,764,217

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SUMMARY OF OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

EXHIBIT REFER- ENCE (1)	UNMETERED SALES TO		METERED SALES TO		TOTAL (7)
	UNMETERED SALES TO RESIDENTIAL CUSTOMERS 52100100 (2)	COM- MERCIAL CUSTOM- ERS 52100200 (3)	METERED SALES TO RESIDENTIAL CUSTOMERS 52200100 (4)	COM- MERCIAL CUSTOM- ERS 52200200 (5)	
HII-2-2W			7,241	2,976	12,648
HII-2-3W	36,704	(93,840)	76,536	(2,689)	8,221
HII-2-4W			171,945		171,945
HII-2-5W				20,681	20,681
HII-2-6W	7,956				7,956
HII-2-7W	179,400				179,400
HII-2-8W				17,411	17,411
TOTAL HISTORIC TEST YEAR REVENUE ADJUSTMENTS	224,060	(93,840)	255,722	38,379	418,263

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To eliminate net accrued operating revenues recorded on the books during the twelve months ended December 31, 2024. Operating revenues for rate making purposes are reflected on an "as billed" basis. Refer to Exhibit No. HII-5W for an explanation of this adjustment.	
52200100	Metered Sales to Residential Customers	7,241
52200200	Metered Sales to Commercial Customers	2,976
52200300	Metered Sales to Industrial Customers	2,431

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)	
	To adjust operating revenues for residential, commercial and industrial customers by applying currently effective base rates to test year units and consumption.		
	Operating Revenues Net of Unbilled (Refer to Exhibit No. HII-2-2W) (1)	Annualized Revenues at Base Rates Effective March 1, 2023 (Refer to Exhibit No. HII-4W) (2)	
		Adjustment (3)	
	Metered		
	Residential 4,257,928	4,334,464	76,536
	Commercial 661,028	658,339	(2,689)
	Industrial 111,235	102,745	(8,490)
	5,030,191	5,095,548	65,357
	Unmetered		
	Residential 1,844,504	1,881,208	36,704
	Commercial/ Industrial 532,211	438,371	(93,840)
	2,376,715	2,319,580	(57,135)
52200100	Metered Sales to Residential Customers		76,536
52200200	Metered Sales to Commercial Customers		(2,689)
52200300	Metered Sales to Industrial Customers		(8,490)
52100100	Unmetered Sales to Residential Customers		36,704
52100200	Unmetered Sales to Commercial/Industrial Customers		(93,840)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for metered residential customers connected and disconnected during the twelve months ended December 31, 2024.	
	Metered Residential Customers as of December 31, 2024	4,153
	Metered Residential Customers as of December 31, 2023	3,827
	Metered Residential Customers Net Gain (4153 - 3827)	326
	Test Year Average Number of Metered Residential Customers (4153 + 3827 / 2)	3,990
	Annualized Revenues for Metered Residential Customers at Metered Base Rates Effective March 1, 2023 (See Exhibit No. HII-4W).	4,334,464
	Average Annual Revenue per Average Metered Residential Customer (West Manheim and Amblebrook Customers)	1,054.88
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue / 2 (326 * 1054.88 / 2)	171,945
52200100	Metered Sales to Residential Customers	171,945

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for metered commercial customers connected and disconnected during the twelve months ended December 31, 2024.	
	Metered Commercial Customers as of December 31, 2024	197
	Metered Commercial Customers as of December 31, 2023	185
	Metered Commercial Customers Net Gain (197 - 185)	12
	Test Year Average Number of Metered Commercial Customers (197 + 185 / 2)	191
	Annualized Revenues for Metered Commercial Customers at Metered Base Rates Effective March 1, 2019 (See Exhibit No. HII-4W).	658,339
	Average Annual Revenue per Average Metered Commercial Customer (658,339 / 191)	3,446.80
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue / 2 (12 * 3446.8 / 2)	20,681
52200200	Metered Sales to Commercial Customers	20,681

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for MESCO residential customers acquired January 31, 2024.	
	Monthly Revenue from Metered Residential Customers based on January 2025 Actual Revenue	7,956
52200100	Metered Sales to Residential Customers	7,956

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project operating revenues for York Haven Borough residential customers acquired December 5, 2024.	
	Number of Acquired Customers	299
	Monthly Base Rate	50
	Monthly Revenue	14,950
	Twelve months of revenue not included in the historic test year	179,400
52100100	Metered Sales to Residential Customers	179,400

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project operating revenues for York Haven Borough commercial customers acquired December 5, 2024.	
	Number of Acquired Customers	6
	Monthly Base Rate	102.67
	Monthly Base Revenue (6 x 102.67)	616
	Monthly Consumption	85,633
	Rate per 1,000 gallons	9.75
	Monthly Metered Revenue (85,633 / 1000 x 9.75)	835
	Monthly Revenue (616 + 835)	1,451
	Twelve months of revenue not included in the historic test year	17,411
52200200	Metered Sales to Commercial Customers	17,411

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

PRESENT AND PROPOSED TARIFF RATES

53.53 II. Operating Revenue

- D. Prepare a schedule of present and proposed tariff rates showing dollar change and percent of change by block. Provide increases to customers at various monthly uses showing billings at existing and proposed rates. Provide also an explanation of any change in block structure and the reason therefor. Provide a copy of the proposed tariff or tariff supplement.
- 3

RESPONSE Refer to Exhibit No. FII-3W.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CUSTOMER CONSUMPTION ANALYSIS AND RATE APPLICATION

53.53 II. Operating Revenue

D. Water and Wastewater Utilities

4 Provide for the test year a detailed customer consumption analysis and the application of rates to support present and proposed rates by customer classification and/or tariff rate schedule.

RESPONSE The requested information is presented on the following page as noted below:

<u>Description</u>	<u>Page No.</u>
Application of present rates to customer consumption analysis for the twelve months ended December 31, 2024	2 - 5

THE YORK WATER COMPANY
 APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2024

Exhibit No.HII-4W
 Page 2 of 5
 Witness: M E Poff

RATE BLOCK 100 GAL (1)	NUMBER OF EDU'S (2)	CONSUMPTION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUE AT PRESENT BASE RATES (5)
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RESIDENTIAL METERED

CUSTOMER CHARGE

Flat Rate	1235		40.00	49400
Flat Rate	19024		86.90	1653186
Flat Rate	28227		57.85	1632932

OUTPUT CHARGE

OVER 30		5789	0.50	2895
OVER 40		864878	0.7565	654281
35 - 70		209388	1.0789	225909
OVER 70		85907	1.3487	115863

TOTAL RESIDENTIAL METERED	48486	1165962		4334464
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RESIDENTIAL UNMETERED

CUSTOMER CHARGE

Flat Rate	1981		44.20	87560
Flat Rate	12		50.00	600
Flat Rate	20483		60.00	1228980
Flat Rate	6491		86.90	564068

TOTAL RESIDENTIAL UNMETERED	26974			1881208
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TOTAL RESIDENTIAL	75460	1165962		6215672
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THE YORK WATER COMPANY
 APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2024

Exhibit No.HII-4W
 Page 3 of 5
 Witness: M E Poff

RATE BLOCK 100 GAL (1)	NUMBER OF EDU'S (2)	CONSUMPTION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUE AT PRESENT BASE RATES (5)
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COMMERCIAL METERED

CUSTOMER CHARGE

Flat Rate	401		57.85	23198
Flat Rate	641		86.90	55703
Flat Rate	137		58.30	7987
Flat Rate	1500		111.85	167775

OUTPUT CHARGE

OVER 40		22971	0.7565	17377
35 - 70		6466	1.0789	6976
OVER 70		137152	1.3487	184977
OVER 0		108750	1.3890	151054
OVER 105		28039	1.5440	43292

TOTAL COMMERCIAL METERED	2679	303378		658339
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COMMERCIAL AND INDUSTRIAL UNMETERED

CUSTOMER CHARGE

Flat Rate	6228		69.55	433157
Flat Rate	60		86.90	5214

TOTAL COMMERCIAL UNMETERED	6288			438371
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TOTAL COMMERCIAL	8967	303378		1096710
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THE YORK WATER COMPANY
 APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2024

Exhibit No.HII-4W
 Page 4 of 5
 Witness: M E Poff

RATE BLOCK 100 GAL (1)	NUMBER OF EDU'S (2)	CONSUMPTION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUE AT PRESENT BASE RATES (5)
<u>INDUSTRIAL METERED</u>				
CUSTOMER CHARGE				
Flat Rate	36		86.90	3128
Flat Rate	108		111.85	12080
OUTPUT CHARGE				
OVER 40		1887	0.7565	1428
OVER 0		3324	1.3890	4617
OVER 105		52780	1.5440	81492
TOTAL INDUSTRIAL METERED	144	57991		102745
TOTAL INDUSTRIAL	144	57991		102745

THE YORK WATER COMPANY
 APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2024

Exhibit No.HII-4W
 Page 5 of 5
 Witness: M E Poff

RATE BLOCK 100 GAL (1)	NUMBER OF EDU'S (2)	CONSUMPTION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUE AT PRESENT BASE RATES (5)
<u>4,000-GALLON USAGE</u>				
CUSTOMER CHARGE				
Flat Rate	19665		86.90	1708889
OUTPUT CHARGE				
OVER 40		135729	0.7565	102679
TOTAL RESIDENTIAL METERED	19665	135729		1811568
<u>2,000-GALLON USAGE</u>				
CUSTOMER CHARGE				
Flat Rate	19665		86.90	1708889
OUTPUT CHARGE				
OVER 40		304911	0.7565	230665
TOTAL RESIDENTIAL METERED	19665	304911		1939554

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

ACCRUED UTILITY REVENUES AS OF DECEMBER 31, 2024 AND 2023

53.53 II. Operating Revenue

D Provide detailed computations of the determination of accrued revenues as of test year-end
and year-end immediately preceding the test year, together with a detailed explanation of the
procedures and methods used in developing accrued revenues.

5

RESPONSE

In response to the enactment of the Tax Reform Act of 1986, the Company estimates for income tax and financial reporting purposes the amount of income attributable to utility services provided during each accounting period, but after the final meter reading, which falls within that accounting period. Pages 2 and 3 of Exhibit No. HII-5W are the detailed computations of this estimate as of December 31, 2024 and 2023, respectively.

Since unbilled revenues from the end of one accounting period are included in the first meter reading for the next accounting period, unbilled revenues from one accounting period are offset by unbilled revenues in the succeeding accounting period, with the result that the Company will record as either for accounting purposes, a debit or credit, the negative or positive difference in accrued revenues between the two accounting periods. This difference represents net accrued revenues recorded for the latter accounting period.

Operating revenues are presented for ratemaking purposes on a "twelve month as billed basis" for the historic and future test years, to eliminate the uncertainties inherent in estimated "unbilled revenues." Refer to Exhibit No. HII-2-2W for an operating revenue adjustment, which eliminates net accrued revenues recorded during the test year from the cost of service.

Refer to Exhibit No. HII-5W, Page 2 of 4, for a detailed computation of accrued utility revenues as of December 31, 2024.

Refer to Exhibit No. HII-5W, Page 3 of 4, for a detailed computation of accrued utility revenues as of December 31, 2023.

Refer to Exhibit No. HII-5W, Page 4 of 4, for a summary of entries recorded during the twelve months ended December 31, 2024 accounting for accrued revenues.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 ACCRUED UTILITY REVENUES AS OF DECEMBER 31, 2024

Exhibit No.HII-5W
 Page 2 of 4
 Witness: M E Poff

Revenue Cycle Number (1)	Revenue Cycle (2)	General Ledger Account (3)	Revenue Cycle Amount (4)	Service Days in Cycle (5)	Average Revenue Per Day (6)	Cycle Cut-Off (7)	Service Days To Month End (8)	Unbilled Revenues (9)
1	WW Residential	52200100	42,283.97	30.51	1,385.91	12/9	22	30,490.02
	WW Commercial	52200200	12,783.20	30.51	418.98	12/9	22	9,217.56
	WW Industrial	52200300	380.59	30.51	12.47	12/9	22	274.34
	WW Commercial	52200200	660.14	30.51	21.64	12/9	22	476.08
4	WW Residential	52200100	177.34	30.81	5.76	12/16	15	86.40
	WW Commercial	52200200	111.85	30.81	3.63	12/16	15	54.45
5	WW Residential	52200100	320,935.19	30.37	10,567.51	12/23	8	84,540.08
	WW Commercial	52200200	25,525.01	30.37	840.47	12/23	8	6,723.76
	WW Industrial	52200300	4,573.03	30.37	150.58	12/23	8	1,204.64
	WW Commercial	52200200	1,248.59	30.37	41.11	12/23	8	328.88
			408,678.91					133,396.21

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 ACCRUED UTILITY REVENUES AS OF DECEMBER 31, 2023

Exhibit No.HII-5W
 Page 3 of 4
 Witness: M E Poff

Revenue Cycle Number (1)	Revenue Cycle (2)	General Ledger Account (3)	Revenue Cycle Amount (4)	Service Days in Cycle (5)	Average Revenue Per Day (6)	Cycle Cut-Off (7)	Service Days To Month End (8)	Unbilled Revenues (9)
1	WW Residential	52200100	39,388.03	30.95	1,272.63	12/8	23	29,270.49
	WW Commercial	52200200	18,859.70	30.95	609.36	12/8	23	14,015.28
	WW Commercial	52200200	1,127.13	30.95	36.42	12/8	23	837.66
5	WW Residential	52200100	292,598.91	31.42	9,312.51	12/21	10	93,125.10
	WW Commercial	52200200	17,355.95	31.42	552.39	12/21	10	5,523.90
	WW Industrial	52200300	12,286.47	31.42	391.04	12/21	10	3,910.40
	WW Commercial	52200200	1,490.37	31.42	47.43	12/21	10	474.30
8	WW Residential	52200100	554.74	28.92	19.18	1/2	-2	(38.36)
	WW Commercial	52200200	15,532.18	28.92	537.07	1/2	-2	(1,074.14)
			399,193.48					146,044.63

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NET ACCRUED OPERATING REVENUES RECORDED ON THE BOOKS DURING
THE TWELVE MONTHS ENDED DECEMBER 31, 2024

Account Number (1)	Account Description (2)	Amount (3)
17300001	Accrued Utility Revenue	(12,648)
52200100	Metered Sales to Residential Customers	7,241
52200200	Metered Sales to Commercial Customers	2,976
52200300	Metered Sales to Industrial Customers	2,431

0

Refer to Exhibit No. HII-2-2W for the elimination of net accrued operating revenues recorded during the twelve months ended December 31, 2024 from the cost of service.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 NUMBER OF CUSTOMERS, CUSTOMERS ADDED AND LOST AND CONSUMPTION
 BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT
 YEAR TO DATE

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

7. Provide a monthly summary of customers added and lost by customer classification for the test year and the current year-to-date.

Response:

Period	Customers		Consumption
	Number of Customers	Added or Lost	
Residential			
December, 2023	5853		0.0
January, 2024	5877	24	0.0
February	6105	228	0.0
March	6136	31	0.0
April	6168	32	0.0
May	6159	-9	0.0
June	6232	73	0.0
July	6235	3	0.0
August	6283	48	0.0
September	6288	5	0.0
October	6312	24	0.0
November	6311	-1	0.0
December	6360	49	0.0
January, 2025	6385	25	0.0
February	6379	-6	0.0
Commercial			
December, 2023	298		0.0
January, 2024	302	4	0.0
February	300	-2	0.0
March	299	-1	0.0
April	297	-2	0.0
May	298	1	0.0
June	299	1	0.0
July	299	0	0.0
August	305	6	0.0
September	300	-5	0.0
October	305	5	0.0
November	305	0	0.0
December	307	2	0.0
January, 2025	305	-2	0.0
February	307	2	0.0

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NUMBER OF CUSTOMERS, CUSTOMERS ADDED AND LOST AND CONSUMPTION
BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT
YEAR TO DATE

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

7. Provide a monthly summary of customers added and lost by customer classification for the test year and the current year-to-date.

Response:

Period	Customers		Consumption
	Number of Customers	Added or Lost	
Industrial			
December, 2023	15		0.0
January, 2024	15	0	0.0
February	14	-1	0.0
March	15	1	0.0
April	14	-1	0.0
May	14	0	0.0
June	15	1	0.0
July	15	0	0.0
August	15	0	0.0
September	15	0	0.0
October	14	-1	0.0
November	14	0	0.0
December	15	1	0.0
January, 2025	15	0	0.0
February	15	0	0.0

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NUMBER OF CUSTOMERS AND CONSUMPTION
BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT
YEAR TO DATE

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

8. Provide for the test year and the current year-to-date, the number of customers and monthly consumption for each classification of customers.

Response:

Refer to Exhibit No. HII-7W.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
HISTORICAL AND PROJECTED NUMBER OF CUSTOMERS

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

9 Provide by customer classification for the test year and for the two prior years the number of customers and consumption, and projected number of customers and consumption for two subsequent years.

Response:

Refer to Exhibit No. FII-9W.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2024, 2023 AND 2022

- 53.53 III Operating Expense

- D. Water and Wastewater Utilities

- 1 Prepare a summary of operating expenses by operating expense account for
the test year and the two years preceding the test year

- RESPONSE Refer to Page 2 through 3.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 COMPARATIVE STATEMENT OF OPERATING EXPENSES
 FOR TWELVE MONTHS ENDED DECEMBER 31, 2024, 2023 AND 2022

		Twelve Months Ended		
		December 31, 2024 (1)	December 31, 2023 (2)	December 31, 2022 (3)
WASTEWATER TREATMENT EXPENSES				
Salaries and Wages-Operations	70150000	617403	545666	326571
Salaries and Wages-Vacation	70150050	68699	63954	57891
Salaries and Wages-Maintenance Structures	70160002	0	622	8789
Salaries and Wages-Maintenance Equipment	70160003	22011	24863	21180
Purchased Treatment-Operations	71050000	2317357	2156242	1506335
Sludge Removal-Operations	71150000	252926	203182	225329
Electric Expense-Operations	71550000	176096	140435	71851
Fuel-Operations	71650000	0	0	0
Chemicals	71850000	100768	120781	79090
Operations-Materials and Supplies	72050000	64872	81591	90006
Operations-Testing Services	73550000	120042	81455	46229
Operations-Outside Services	73650000	129771	123889	42169
Operations-Rental of Equipment	74250003	1526	560	12841
Operations-Transportation Expense	75050000	79365	79288	63293
Operations-Vehicle Leases	75050001	0	0	0
Operations-Miscellaneous Expense	77550000	10485	10116	123438
Operations-Registration for Industry Meetings	77550200	0	0	0
Operations-Communications	77550300	20474	21518	14531
Operations-Office Expense and Utilities	77550600	22153	12292	7252
Operations-Uniforms	77550700	2788	3369	3775
Operations-Mailing	77550900	145	113	174
Operations-Travel	77551210	313	204	382
Operations-Meals	77551220	198	322	0
Operations-Lodging	77551230	0	0	129
Operations-Registration for Educational Seminars	77551300	2022	2777	3680
Maintenance-Materials and Supplies Structures	72060002	6397	12141	3105
Maintenance-Materials and Supplies Equipment	72060003	73549	57354	31649
Maintenance-Outside Services Structures	73660002	94170	41070	30443
Maintenance-Outside Services Equipment	73660003	64594	53580	16351
Maintenance-Equipment Rental	74260003	0	0	0
Total Wastewater Treatment Expenses		4248124	3837384	2786483

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 COMPARATIVE STATEMENT OF OPERATING EXPENSES
 FOR TWELVE MONTHS ENDED DECEMBER 31, 2024, 2023 AND 2022

		Twelve Months Ended		
		December 31, 2024 (1)	December 31, 2023 (2)	December 31, 2022 (3)
WASTEWATER COLLECTION EXPENSES				
Salaries and Wages-Operations	70110000	5669	13151	61724
Operations-Outside Services	73610000	1636	1040	967
Maintenance-Materials and Supplies	72020008	1512	1752	6169
Maintenance-Outside Services	73620000	178132	37684	106162
Maintenance-Outside Services Equipment	73620003	206	0	698
Maintenance-Equipment Rental	74220003	0	0	0
Total Water Collection Expenses		187155	53627	175720
PUMPING EXPENSES				
Sludge Removal-Operations	71130000	18929	12888	9381
Electric Expense-Pumping	71530000	45234	39411	33684
Operations-Materials and Supplies	72030000	4876	3241	840
Outside Services - Pumping	73630000	264	504	819
Operations-Communications	77530300	9834	7895	9122
Operations-Office Expense and Utilities	77530600	41	41	55
Maintenance-Materials and Supplies Structures	72040002	1828	199	3677
Maintenance-Materials and Supplies Equipment	72040003	35171	28342	28914
Maintenance-Outside Services Structures	73640002	11222	27408	8941
Maintenance-Outside Services Equipment	73640003	95568	33245	57566
Total Wastewater Pumping Expenses		222967	153174	152999
GENERAL PLANT EXPENSES				
Allocation from Water	77580005	782717	757060	668640
Administrative and General Expenses Capitalized	77580002	-31871	-19491	-17084
Total General Plant Expenses		750846	737569	651556
Total Operating Expenses		5409092	4781754	3766758

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PRO FORMA OPERATING EXPENSES
UNDER EXISTING AND PROPOSED RATES
FOR TWELVE MONTHS ENDED DECEMBER 31, 2024

Exhibit No.HIII-2W
Page 1 of 2
Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Exhibit Reference (2)	Under Existing Rates		Under Proposed Rates		
			Adjustment (3)	Pro Forma Twelve Months Ended December 31, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended December 31, 2024 (7)
Wastewater Treatment Expenses							
70150000 Salaries and Wages-Operations	617,403	HIII-2-4	29,789	647,192			647,192
70150050 Salaries and Wages-Vacation	68,699	HIII-2-4	5,116	73,815			73,815
70160002 Salaries and Wages-Maintenance Structures	-	HIII-2-4	346	346			346
70160003 Salaries and Wages-Maintenance Equipment	22,011	HIII-2-4	4,072	26,083			26,083
71050000 Purchased Treatment-Operations	2,317,357	HIII-2-3W	48,911	2,366,268			2,366,268
71150000 Sludge Removal-Operations	252,926	HIII-2-2W	36,000	288,926			288,926
71550000 Electric Expense-Operations	176,096	HIII-2-2W,HIII-2-9W	57,408	233,504			233,504
71650000 Fuel-Operations	-	HIII-2-2W	6,000	6,000			6,000
71850000 Chemicals	100,768	HIII-2-2W	15,000	115,768			115,768
72050000 Operations-Materials and Supplies	64,872			64,872			64,872
73550000 Operations-Testing Services	120,042			120,042			120,042
73650000 Operations-Outside Services	129,771			129,771			129,771
74250003 Operations-Rental of Equipment	1,526			1,526			1,526
75050000 Operations-Transportation Expense	79,365			79,365			79,365
75050001 Operations-Vehicle Leases	-			-			-
77550000 Operations-Miscellaneous Expense	10,485			10,485			10,485
77550200 Operations-Registration for Industry Meetings	-			-			-
77550300 Operations-Communications	20,474			20,474			20,474
77550600 Operations-Office Expense and Utilities	22,153			22,153			22,153
77550700 Operations-Uniforms	2,788			2,788			2,788
77550900 Operations-Mailing	145			145			145
77551210 Operations-Travel	313			313			313
77551220 Operations-Meals	198			198			198
77551230 Operations-Lodging	-			-			-
77551300 Operations-Registration for Educational Seminars	2,022			2,022			2,022
72060002 Maintenance-Materials and Supplies Structures	6,397			6,397			6,397
72060003 Maintenance-Materials and Supplies Equipment	73,549			73,549			73,549
73660002 Maintenance-Outside Services Structures	94,170	HIII-2-2W	45,000	139,170			139,170
73660003 Maintenance-Outside Services Equipment	64,594			64,594			64,594
74260003 Maintenance-Equipment Rental	-			-			-
Total Wastewater Treatment Expenses	4,248,124		247,642	4,495,766		-	4,495,766

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PRO FORMA OPERATING EXPENSES
UNDER EXISTING AND PROPOSED RATES
FOR TWELVE MONTHS ENDED DECEMBER 31, 2024

Exhibit No.HIII-2W
Page 2 of 2
Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Exhibit Reference (2)	Under Existing Rates Adjustment (3)	Pro Forma Twelve Months Ended December 31, 2024 (4)	Under Proposed Rates Adjustment (6)	Pro Forma Twelve Months Ended December 31, 2024 (7)
WASTEWATER COLLECTION EXPENSES						
70110000 Salaries and Wages-Operations	5,669	HIII-2-4	4,803	10,472		10,472
73610000 Operations-Outside Services	1,636			1,636		1,636
72020008 Maintenance-Materials and Supplies	1,512			1,512		1,512
73620000 Maintenance-Outside Services	178,132			178,132		178,132
73620003 Maintenance-Outside Services Equipment	206			206		206
74220003 Maintenance-Equipment Rental	-			-		-
Total Wastewater Collection Expenses	187,155		4,803	191,958	-	191,958
PUMPING EXPENSES						
71130000 Sludge Removal-Operations	18,929	HIII-2-2W	3,000	21,929		21,929
71530000 Electric Expense-Pumping	45,234	HIII-2-2W,HIII-2-9W	7,299	52,533		52,533
72030000 Operations-Materials and Supplies	4,876			4,876		4,876
73630000 Outside Services - Pumping	264			264		264
77530300 Operations-Communications	9,834	HIII-2-2W	1,500	11,334		11,334
77530600 Operations-Office Expense and Utilities	41			41		41
72040002 Maintenance-Materials and Supplies Structures	1,828			1,828		1,828
72040003 Maintenance-Materials and Supplies Equipment	35,171			35,171		35,171
73640002 Maintenance-Outside Services Structures	11,222	HIII-2-2W	3,000	14,222		14,222
73640003 Maintenance-Outside Services Equipment	95,568			95,568		95,568
Total Wastewater Pumping Expenses	222,967		14,799	237,766	-	237,766
Wastewater General Plant Expenses						
77580005 Allocation from Water	782,717			782,717		782,717
77580002 Administrative and General Expenses Capitalized	(31,871)			(31,871)		(31,871)
Total Wastewater General Plant Expenses	750,846		-	750,846	-	750,846
40600001 Amortization of Utility Plant Acquisition Adjustments Increased Costs Resulting From Load Growth	-	HIII-2-1W,HIII-2-4W	27,489	27,489		27,489
	-			-		-
Total Operating Expenses	5,409,092		294,734	5,703,826	-	5,703,826

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES
FELTON BOROUGH ASSETS

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To amortize over ten years the acquisition costs of the wastewater property and rights of Felton Borough in excess of the original cost of the property when first devoted to public service less the applicable accrued depreciation. This amortization was specifically approved by the Commission under the Settlement Agreement under Docket No. R-2022-3031340. The amortization period ends in February 2033.	
	Acquisition Costs	913,679
	Less: Depreciated Original Cost of Wastewater Property and Rights	618,871
	Acquisition Adjustment	294,808
	Amortization (294,808 / 10)	29,481
	Approved Amortization (294,808 / 2 / 10)	14,741
40600001	Amortization of Utility Plant Acquisition Adjustments	14,741

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project operating expenses for the York Haven Borough wastewater collection and treatment system acquired December 5, 2024.	
	Sludge Removal for Treatment Plant	36,000
	Sludge Removal for Pumping Stations	3,000
	Purchased Power for Treatment Plant	16,400
	Purchased Power for Pumping Stations	2,200
	Chemicals for Treatment Plant	15,000
	Maintenance Expenses for Treatment Plant	45,000
	Maintenance Expenses for Pumping Stations	3,000
	Testing	6,000
	Communications	1,500
	Total Operating Expenses	128,100
71150000	Sludge Removal-Treatment	36,000
71130000	Sludge Removal-Operations	3,000
71550000	Electric Expense-Treatment	16,400
71530000	Electric Expense-Pumping	2,200
71850000	Chemicals	15,000
73660002	Maintenance-Outside Services Structures	45,000
73640002	Maintenance-Outside Services Structures	3,000
73550000	Operations-Testing Services	6,000
77550300	Operations-Communications	1,500

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust purchased treatment from Pennsylvania American Water for the twelve months ended December 31, 2024. The contract allows Pennsylvania American Water to increase the current rate by a CPI factor.	
	Current Consumptive Rate per 100 Gallons	0.375
	CPI Factor	1.0466
	Increased Rate	0.392
	Usage	2,505,245
	Total Purchased Treatment (2,505,245 x 0.392)	983,246
	Less: Purchased Treatment for the twelve months ended December 31, 2024	934,335
	Adjustment	48,911
71050000	Purchased Treatment-Operations	48,911

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES
YORK HAVEN BOROUGH ASSETS

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To amortize over ten years the acquisition costs of the wastewater property and rights of York Haven Borough in excess of the original cost of the property when first devoted to public service less the applicable accrued depreciation. The amortization period ends in February 2036.	
	Acquisition Costs	408,576
	Less: Depreciated Original Cost of Wastewater Property and Rights	281,095
	Acquisition Adjustment	127,481
	Ten Year Amortization (127,481 / 10)	12,748
40600001	Amortization of Utility Plant Acquisition Adjustments	12,748

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION		ADJUST- MENT INCREASE DECREASE
	To annualize and adjust power purchased expenses for the twelve months ended December 31, 2024 to reflect actual generation and transmission rates, distribution rates and competitive transition rates effective January 1, 2025.		
		Treatment	Pumping
	Asbury Pointe Wastewater Treatment Plant	17,125	
	East Prospect Wastewater Treatment Plant	18,376	
	Felton Wastewater Treatment Plant	16,032	
	Letterkenny Wastewater Treatment Plant	20,754	
	Amblebrook Wastewater Treatment Plant	23,787	
	LIDA Wastewater Treatment Plant	34,990	
	SYC Wastewater Treatment Plant	24,903	
	Country View Manor Wastewater Treatment Plant	7,040	
	MESCO Wastewater Treatment Plant	13,634	
	CIP Wastewater Treatment Plant	40,463	
	S. Main Street Pump Station		2,051
	E. Maple Street Pump Station		1,854
	Hedgewick Lane Pump Station		2,467
	Greenbriar Road Pump Station		1,736
	S. Main Street Pump Station		1,778
	Water Street Pump Station		2,176
	The Woods Pump Station		1,989
	York Road Pump Station		3,762
	Beck Road Pump Station		6,199
	South Pointe Pump Station		5,430
	Pumping Station Road Pump Station		14,639
	Martz Drive Pump Station		2,698
	Oklahoma Ave Pump Station		734
	Coffey Ave Pump Station		1,225
	Development Ave Pump Station		631
	Roland Road Pump Station		356
	Summer Dr Pump Station		609
		217,104	50,333
	Less: Purchased Power Expense Twelve Months Ended December 31, 2024	176,096	45,234
	Adjustment	41,008	5,099
71530000	Electric - Pumping Ops		5,099
71550000	Electric - Treatment Ops		41,008

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 TAXABLE NET INCOME UNDER EXISTING RATES FOR TWELVE MONTHS
 ENDED DECEMBER 31, 2024

53.53 III. Balance Sheet and Operating Statement

D. All Utilities

- 6 Submit a schedule showing the adjustments for taxable net income per books (including below-the-line items) and pro forma under existing rates, together with an explanation of any differences between the adjustments. Indicate charitable donations and contributions in the tax calculation for ratemaking purposes.

Response: Expenses Recorded on Books Not Deducted on Return

Nondeductible Vacation Pay	(823)
Amortization of Acquisition Adjustments	(27,311)
Nondeductible Penalties	1,225
Nondeductible Business Meals	99
	(26,810)

Income on Books Not Included on Return

Deductions Not Charged Against Booked Income

Tax Depreciation in Excess of Depreciation	
Recorded on Books	280,286
Tax Repair Expense	44,940
Cost of Removal Deducted Currently	3,000
	328,226

Refer to Exhibit No. HIV-17-2W for adjustments to pro forma taxable income for the twelve months ended December 31, 2024

There are no charitable contributions included in the tax calculation for ratemaking purposes.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PRO FORMA TAXES OTHER THAN INCOME TAXES UNDER EXISTING AND
 PROPOSED RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2024

Exhibit No. HIV-15W
 Page 1 of 1
 Witness: M E Poff

	Twelve Months Ended 12-31-24 (1)	Under Existing Rates			Under Proposed Rates		
		Exhibit Reference (2)	Adjustment (3)	Pro Forma Under Existing Rates (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Under Proposed Rates (7)
TAXES OTHER THAN INCOME TAXES							
40801000 Assessments	35,939	HIV-15-1W	16,885	52,824	HIV-15-2W	26,562	79,386
40801100 Purta	-			-			-
40801201 Fica	-			-			-
40801101 Local Real Estate-County	14,649			14,649			14,649
40801102 Local Real Estate-School	46,071			46,071			46,071
40801301 Capital Stock	-			-			-
40801202 Federal Unemployment	-			-			-
40801203 State Unemployment	-			-			-
40801302 Payroll Taxes Capitalized	(3,753)			(3,753)			(3,753)
	92,906		16,885	109,791		26,562	136,353

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
 RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Pennsylvania Public Utility Commission General Assessment, Consumer Advocate Assessment, Small Business Advocate, and Damage Prevention Control Assessment based on pro forma revenues under existing rates for twelve months ended December 31, 2024 and 2024-2025 assessment factors.	
	Pro Forma Operating Revenues Under Existing Rates for the Twelve Months Ended December 31, 2024	7,812,521
	Combined 2024-2025 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.676148%
	Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments Under Existing Rates for the Twelve Months Ended December 31, 2024 (7,812,521	
	x 0.00676148)	52,824
	Less: Test Year Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments	35,939
		16,885
40801000	Taxes Other Than Income Taxes-Assessments	16,885

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER PROPOSED
 RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Pennsylvania Public Utility Commission General Assessment, Consumer Advocate Assessment, Small Business Advocate, and Damage Prevention Control Assessment based on pro forma revenues under proposed rates for twelve months ended December 31, 2024 and 2024-2025 assessment factors.	
	Pro Forma Operating Revenues Under Proposed Rates for the Twelve Months Ended December 31, 2024	11,740,918
	Combined 2024-2025 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.676148%
	Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments Under Proposed Rates for the Twelve Months Ended December 31, 2024	(11,740,918
	x 0.00676148)	79,386
	Less: Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments for the Twelve Months Ended December 31, 2024 (Refer to Exhibit No. HIV-15-4W)	52,824
		26,562
40801000	Taxes Other Than Income Taxes-Assessments	26,562

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

Exhibit No. HIV-17W
 Page 1 of 1
 Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Exhibit Reference (2)	Under Existing Rates		Under Proposed Rates		
			Adjustment (3)	Pro Forma Twelve Months Ended December 31, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended December 31, 2024 (7)
40901000 Current Federal Income Tax	191,523	HIV-17-2W	(246,769)	(55,246)	HIV-17-5W	749,820	694,573
40901100 Current State Income Tax	83,747	HIV-17-2W	(109,021)	(25,274)	HIV-17-5W	331,266	305,992
41001000 Deferred Federal Income Tax-Accelerated Depreciation	69,532	HIV-17-3W	(59,699)	9,833			9,833
41001012 Deferred Federal Income Tax-Excess ADIT	(3,184)			(3,184)			(3,184)
41201100 Amortization of Investment Tax Credits	-			-			-
	341,618		(415,489)	(73,871)		1,081,085	1,007,214

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

Account	Explanation	Adjustment Increase (Decrease)
	To adjust current Federal and state income tax for the twelve months ended December 31, 2024 based on pro forma taxable income under existing rates and current Federal and state income tax rates.	
	Pro Forma Net Operating Income	2,022,203
	Add:	
	Amortization of Acquisition Adjustments	27,489
	Nondeductible Meals	99
	Deduct:	
	Tax Repair Expense	44,940
	Cost of Removal	3,000
	State Tax Depreciation	1,381,744
	Pro Forma Interest Expense (Interest Synchronization)	917,796
	Pro Forma Taxable Income	(297,690)
	Pro Forma State Income Tax at 8.49%	(25,274)
		(25,274)
	Federal Bonus Depreciation in Excess of State	(9,339)
	Pro Forma Federal Taxable Income	(263,078)
	Pro Forma Federal Income Tax at 21%	(55,246)
	Total Pro Forma Current Income Tax Adjustments	(80,520)
	Less: Test Year Current Income Taxes	275,270
		(355,790)
40901000	Current Federal Income Tax	(246,769)
40901100	Current State Income Tax	(109,021)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
 DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
 TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS FOR THE TWELVE MONTHS ENDED
 DECEMBER 31, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2012	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	9,832	17,378	(7,546)
2013	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	3,991	5,791	(1,800)
2014	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	11,703	42,947	(31,244)
2015	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	392	13,512	(13,120)
2016	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	3,654	6,007	(2,353)
2017	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	18,456	6,872	11,584
2018	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	7,402	8,128	(726)
2019	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	82,075	61,834	20,241

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
 DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
 TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS FOR THE TWELVE MONTHS ENDED
 DECEMBER 31, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2020	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	40,571	61,027	(20,456)
2021	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	659,524	434,583	224,941
2022	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	199,488	287,846	(88,358)
2023	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	115,953	90,755	25,198
2024	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	222,365	291,903	(69,538)
		1,375,406	1,328,583	46,823
	Deferred Federal Income Tax at 21% (46,823 x .21)			9,833
	Less: Deferred Federal Income Tax For Twelve Months Ended December 31, 2021			69,532
				(59,699)
41001000	Deferred Federal Income Tax-Accelerated Depreciation			(59,699)

THE YORK WATER COMPANY
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION
2024

<u>Description</u> (1)	<u>Basis</u> (2)	<u>Federal Depreciation</u> (3)	<u>Bonus Depreciation</u> (4)	<u>Net Federal Depreciation</u> (5)=(3)-(4)	<u>Additional State Depreciation</u> (6)=(5) x .42857
2012 Additions (half-year)					
15 yr. MACRS property 50 Adjustment for disposition	42,964	2,539		2,539	1,088 0
2013 Additions (half-year)					
SL Property 50 Adjustment for disposition	70,702	2,828		2,828	1,212 0
2014 Additions (half-year)					
SL Property 50 Adjustment for disposition	96,328	3,853		3,853	1,651 0
2015 Additions (half-year)					
SL Property 50 Adjustment for disposition	211	8		8	4 0
2016 Additions (half-year)					
SL Property 50 Adjustment for disposition	88,597	3,544		3,544	1,519
2017 Additions (half-year)					
7 yr. MACRS property 50 Q2	6,038	202		202	86
7 yr. MACRS property 50 Q4	362	28		28	12
SL Property 50 Q1	1,341	54		54	23
SL Property 50 Q2	1,172	47		47	20
SL Property 50 Q3	3,849	154		154	66
Adjustment for disposition					3,657
	<u>311,565</u>	<u>13,257</u>	<u>0</u>	<u>13,257</u>	<u>9,339</u>

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE	
	To adjust current Federal and state income taxes based on pro forma revenue increase under proposed rates and current Federal and state income tax rates.		
	Proposed Operating Revenue Increase	3,928,397	
	Less: Increase in Taxes Other Than Income Taxes	26,562	
	Increase in State Taxable Income	3,901,835	
	State Income Tax at 8.49%	331,266	331,266
	Increase in Federal Taxable Income	3,570,569	
	Federal Income Tax at 21%		749,820
			1,081,085
40901000	Current Federal Income Tax		749,820
40901100	Current State Income Tax		331,266

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEBT INTEREST UTILIZED FOR INCOME TAX CALCULATIONS

53.53 IV Taxes

D. Water and Wastewater Utilities

18 State the amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases;

- a. Actual test year.
- b. Annualized test year-end.
- c. Proposed test year-end.

Response: Debt interest expense utilized for the income tax calculation reflected on the Company's corporate books for the twelve months ended December 31, 2024 is actual debt expense incurred during that period.

Debt interest expense utilized for the income tax calculation on pro forma income for the twelve months ended December 31, 2024 shown on Exhibit No. HIV-17-2 is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base	44,508,541	x weighted debt cost rate of	2.06%
= interest expense utilized for income tax calculations of			917,796

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)
44,508,541 (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-W	48,708,236
Deduct:		
Deferred Federal Income Taxes Related to Accelerated Depreciation	HV-1-1W	287,364
Excess Deferred Federal Income Taxes Related to Accelerated Depreciation	HV-1-1W	-
Contributions in Aid of Construction Less Accrued Depreciation	HVI-W	4,103,008
Customers' Advances for Construction Less Accrued Depreciation	HVI-W	75,663
Funds Supplied Through Customers' Advances Not Expended		-
Total Deductions		4,466,035
Add:		
Materials and Supplies		-
Cash Working Capital		-
Utility Plant Acquisition Adjustments	HV-1-2W, HV-1-3W	247,861
Taxes on Deposits for Construction and Customer Advances	HV-1-4W	18,479
Total Additions		266,340
Total Measure of Value		44,508,541

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF CALCULATION OF THE RATE OF RETURN UNDER EXISTING
RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND THE ANTIC-
IPATED RATE OF RETURN WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. HV-1W
Page 3 of 3
Witness: D E Coppersmith

	Under Existing Rates			Under Proposed Rates			
	Twelve Months Ended December 31, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ended December 31, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended December 31, 2024 (7)
Operating Revenues	7,417,557	HII-2W	418,263	7,835,820	HII-2W	3,928,397	11,764,217
Operating Expenses, Depreciation and Taxes							
Operating Expenses	5,409,092	HIII-2W	294,734	5,703,826	HIII-2W	-	5,703,826
Depreciation	1,030,551	HI-2W	320,566	1,351,117			1,351,117
Taxes Other Than Income Taxes	92,906	HIV-15W	16,885	109,791	HIV-15W	26,562	136,353
Income Taxes	341,618	HIV-17W	(415,489)	(73,871)	HIV-17W	1,081,085	1,007,214
Total Operating Expenses, Dep- reciation and Taxes	6,874,167		216,696	7,090,863		1,107,647	8,198,510
Net Operating Income Available For Return	543,390		201,568	744,958		2,820,750	3,565,707
Measure of Value as of December 31, 2024 and Rates of Return (Refer to Page 2)	1.22%			1.67%			8.01%
Original Cost Less Accrued Depreciation	44,508,541						

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)
2012	12,115
2013	9,779
2014	(20,030)
2015	4,096
2016	14,756
2017	502
2018	3,465
2019	34,984
2020	(5,064)
2021	178,115
2022	(15,682)
2023	30,512
2024	39,815
	287,364

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)
2012	-
2013	-
2014	-
2015	-
2016	-
2017	-
	-

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

Acquisition Costs	913,679
Less Depreciated Original Cost of Waterworks Property and Rights	618,871
Acquisition Adjustment	294,808
Acquisition Adjustment Subject to Amortization	147,404
<p>This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2022-3031340. The amortization period began March 1, 2023 and ends February 28, 2033.</p>	
Amortization During the Period 03-01-23 Through December 31, 2024	27,024
Unamortized Acquisition Adjustment As Of December 31, 2024	120,380

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-2022-3031340. The amortization period began March 1, 2023 and ends February 28, 2033.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
YORK HAVEN SEWER AUTHORITY ASSETS
AS OF DECEMBER 31, 2024

Acquisition Costs	408,576
Less Depreciated Original Cost of Waterworks Property and Rights	281,095
Acquisition Adjustment	127,481

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, 2021

Year (1)	Taxes on Deposits for Construction and Customer Advances (2)
2018	523
2019	7,280
2020	10,676
	18,479

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-16-1W for the projected balances of contributions in aid of construction for the period ended December 31, 2024.

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

The Company has no customer deposits.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONTRIBUTIONS IN AID OF CONSTRUCTION FOR WASTEWATER
 DECEMBER 31, 2024

Exhibit No. HV-16-1W
 Page 1 of 1
 Witness: D E Coppersmith

Year	354 (Pumping)	354 (Treatment)	355 (Power Generation)	360.2 (Force)	361.2 (Gravity)	361.21 (Manholes)	363 (Service Laterals)	371 (Pumping Equip)	380 (Treatment Equip)	394 (Lab Equip)	Total
2016							17,600				17,600
2017							13,200				13,200
2018							2,200				2,200
2019							26,400				26,400
2020	74,864	236,723	14,638	24,270	541,016	26,786	74,918	7,920	56,165		1,057,300
2021							6,600				6,600
2022											-
2023		20,520	55,783		383,553	152,317	45,071		2,853,945	1,273	3,512,462
2024		30,288		40,896	231,869	42,016	209,986	5,996	126,228		687,279
	74,864	287,531	70,421	65,166	1,156,438	221,119	395,975	13,916	3,036,338	1,273	5,323,041

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

Year	360.2 (Force)	361.2 (Gravity)	361.21 (Manholes)	363 (Service Laterals)	Total
2023		17,841			17,841
2024		59,394			59,394
	-	77,235	-	-	77,235

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 RATE OF RETURN SHORT TERM DEBT AND CONSTRUCTION WORK IN PROGRESS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

28. For each month, of the most recent 24 months, supply the company's:
- Short-term debt balance.
 - Short-term debt interest rate.
 - Balance of construction work in progress.
 - Balance of construction work in progress which is eligible for AFUDC accrual:

Response:

Period	Short Term Debt	Short Term Debt Interest Rate	Construction Work In Progress	Construction Work In Progress Eligible For AFUDC
January, 2024	34,523,200	Various *	8,466,470	5,878,283
February	-		8,502,331	6,407,019
March	-		9,769,966	6,480,780
April	272,265		9,888,515	6,732,391
May	-		10,443,362	7,700,335
June	1,461,294		8,767,481	7,785,014
July	4,980,486		8,863,796	8,434,497
August	7,610,414		9,516,443	1,151,111
September	8,732,062		10,094,676	1,268,366
October	11,216,992		10,038,584	1,270,370
November	12,508,077		2,147,384	1,041,189
December	15,807,585		1,831,448	518,069
January, 2023	35,057,850		2,173,806	1,366,163
February	-		2,295,844	1,393,084
March	-		2,716,105	1,420,208
April	2,051,123		2,963,786	1,581,489
May	8,916,218		3,260,160	1,926,158
June	8,127,422		3,081,545	2,100,643
July	13,252,936		4,251,711	2,533,870
August	16,522,577		5,159,676	3,696,809
September	18,079,950		6,724,561	4,210,649
October	23,846,563		8,024,118	5,448,934
November	22,687,060		9,189,053	6,588,881
December	22,687,060		8,145,386	7,584,296

* The Company's short-term debt interest rate fluctuates.