

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

EFFECT OF THE CHANGE ON THE UTILITY'S CUSTOMERS

- 53.52      Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.
- (a)          Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- (4)          The effect of the change on the utility's customers.

RESPONSE

Refer to the attached Notice of Proposed Rate Changes.

## NOTICE OF PROPOSED WATER AND WASTEWATER RATE CHANGES

To Our Customers:

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

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

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

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

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

The Company has also requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**Asbury Pointe Subdivision** residential customers would increase from \$86.90 to \$93.60 per month per dwelling unit, or by 7.7%.

To find out your customer class or how the requested increase may affect your water or wastewater bill, contact The York Water Company at 1-800-750-5561. The rates requested by The York Water Company for water customers may be found in Supplement No. 165 to Tariff Water-Pa P.U.C. No. 14, and the rates requested by The York Water Company for wastewater customers may be found in Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at The York Water Company's office. Upon request, the Company will send you the Statement of Reasons for Water Supplement No. 165 to Tariff Water-Pa. P.U.C. No. 14, and Wastewater Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1, explaining why the rate increase has been requested.

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

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

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

1. You can file a formal complaint. If you want a hearing before a judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before August 1, 2025. If no formal complaints are filed, the Commission may grant all, some, or none of the request without holding a hearing before a judge.
2. You can send us a letter telling why you object to the requested rate increase. Sometimes there is information in these letters that makes us aware of problems with the Company's service or management. This information can be helpful when we investigate the rate request.  
  
Send your letter or request for a formal complaint form to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg, PA 17105-3265.
3. You can be a witness at a public input hearing. Public input hearings are held if the Commission opens an investigation of the Company's rate increase request and if there is a large number of customers interested in the case. At these hearings, you have the opportunity to present your views in person to the PUC judge hearing the case and the Company representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of the Company.

**The York Water Company**

YWC\_05.2025\_W&WW\_A1

## NOTICE OF PROPOSED WASTEWATER RATE CHANGES

To Our Customers:

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

The Company has requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**Letterkenny Township (LTMA)** residential customers would increase from \$86.90 to \$93.60 per month per dwelling unit, or by 7.7%.

**Letterkenny Township (LTMA)** commercial customers would increase from \$86.90 to \$122.41 per month per dwelling unit, or by 40.9%.

To find out your customer class or how the requested increase may affect your wastewater bill, contact The York Water Company at 1-800-750-5561. The rates requested by The York Water Company for wastewater customers may be found in Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at The York Water Company's office. Upon request, the Company will send you the Statement of Reasons for Wastewater Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1, explaining why the rate increase has been requested.

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**The York Water Company**

YWC\_05.2025\_WWW\_A2

## NOTICE OF PROPOSED WASTEWATER RATE CHANGES

To Our Customers:

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

The Company has requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**Felton Borough** residential customers would increase from \$86.90 to \$93.60 per month per dwelling unit, or by 7.7%.

**Felton Borough** commercial customers would increase from \$86.90 to \$122.41 per month per dwelling unit, or by 40.9%.

To find out your customer class or how the requested increase may affect your wastewater bill, contact The York Water Company at 1-800-750-5561. The rates requested by The York Water Company for wastewater customers may be found in Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at The York Water Company's office. Upon request, the Company will send you the Statement of Reasons for Wastewater Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1, explaining why the rate increase has been requested.

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**The York Water Company**

YWC\_05.2025\_WWW\_A3

## NOTICE OF PROPOSED WATER AND WASTEWATER RATE CHANGES

To Our Customers:

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

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

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

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

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

The Company has also requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**East Prospect Borough and Lower Windsor Area residential customers** using 4,800 gallons per month would increase from \$92.95 to \$127.67, or by 37.4%.

**East Prospect Borough and Lower Windsor Area commercial customers** using 8,130 gallons per month would increase from \$118.14 to \$170.53, or by 44.3%.

To find out your customer class or how the requested increase may affect your water or wastewater bill, contact The York Water Company at 1-800-750-5561. The rates requested by The York Water Company for water customers may be found in Supplement No. 165 to Tariff Water-Pa P.U.C. No. 14, and the rates requested by The York Water Company for wastewater customers may be found in Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at The York Water Company's office. Upon request, the Company will send you the Statement of Reasons for Water Supplement No. 165 to Tariff Water-Pa. P.U.C. No. 14, and Wastewater Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1, explaining why the rate increase has been requested.

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

**The York Water Company**

YWC\_05.2025\_W&WW\_B1

## NOTICE OF PROPOSED WATER AND WASTEWATER RATE CHANGES

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

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

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

The Company has also requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**Jacobus Borough residential customers** using 4,638 gallons per month would increase from \$91.73 to \$125.60 per month, or by 36.9%.

**Jacobus Borough commercial customers** using 4,895 gallons per month would increase from \$93.67 to \$128.90 per month, or by 37.6%.

To find out your customer class or how the requested increase may affect your water or wastewater bill, contact The York Water Company at 1-800-750-5561. The rates requested by The York Water Company for water customers may be found in Supplement No. 165 to Tariff Water-Pa P.U.C. No. 14, and the rates requested by The York Water Company for wastewater customers may be found in Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at The York Water Company's office. Upon request, the Company will send you the Statement of Reasons for Water Supplement No. 165 to Tariff Water-Pa. P.U.C. No. 14, and Wastewater Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1, explaining why the rate increase has been requested.

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

**The York Water Company**

YWC\_05.2025\_W&WW\_B2

## NOTICE OF PROPOSED WATER AND WASTEWATER RATE CHANGES

To Our Customers:

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

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

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

The Company has also requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**Straban Township residential customers** using 4,519 gallons per month would increase from \$90.83 to \$124.07 per month, or by 36.6%.

**Straban Township commercial customers** using 11,042 gallons per month would increase from \$140.17 to \$208.01 per month, or by 48.4%.

To find out your customer class or how the requested increase may affect your water or wastewater bill, contact The York Water Company at 1-800-750-5561. The rates requested by The York Water Company for water customers may be found in Supplement No. 165 to Tariff Water-Pa P.U.C. No. 14, and the rates requested by The York Water Company for wastewater customers may be found in Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at The York Water Company's office. Upon request, the Company will send you the Statement of Reasons for Water Supplement No. 165 to Tariff Water-Pa. P.U.C. No. 14, and Wastewater Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1, explaining why the rate increase has been requested.

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**The York Water Company**

YWC\_05.2025\_W&WW\_B3

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The Company has also requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**West York Borough residential customers** would increase from \$60.00 to \$93.60 per month per dwelling unit, or by 56.0%.

**West York Borough commercial and industrial customers** would increase from \$69.55 to \$122.41 per month per dwelling unit, or by 76.0%.

To find out your customer class or how the requested increase may affect your water or wastewater bill, contact The York Water Company at 1-800-750-5561. The rates requested by The York Water Company for water customers may be found in Supplement No. 165 to Tariff Water-Pa P.U.C. No. 14, and the rates requested by The York Water Company for wastewater customers may be found in Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at The York Water Company's office. Upon request, the Company will send you the Statement of Reasons for Water Supplement No. 165 to Tariff Water-Pa. P.U.C. No. 14, and Wastewater Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1, explaining why the rate increase has been requested.

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**The York Water Company**

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## NOTICE OF PROPOSED WASTEWATER RATE CHANGES

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The Company has requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**Monaghan Township** residential customers would increase from \$44.20 to \$82.74 per month, or by 87.2%.

To find out your customer class or how the requested increase may affect your wastewater bill, contact The York Water Company at 1-800-750-5561. The rates requested by The York Water Company for wastewater customers may be found in Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at The York Water Company's office. Upon request, the Company will send you the Statement of Reasons for Wastewater Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1, explaining why the rate increase has been requested.

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

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

**The York Water Company**

YWC\_05.2025\_WW\_D

## NOTICE OF PROPOSED WATER AND WASTEWATER RATE CHANGES

To Our Customers:

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

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

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

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

The Company has also requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**York Haven Borough and Newberry Township Area** residential customers would increase from \$50.00 to \$93.60 per month per dwelling unit, or by 87.2%.

**York Haven Borough and Newberry Township Area** commercial and industrial customers using 14,272 gallons per month would increase from \$241.82 to \$405.64 per month per dwelling unit, or by 67.7%.

To find out your customer class or how the requested increase may affect your water or wastewater bill, contact The York Water Company at 1-800-750-5561. The rates requested by The York Water Company for water customers may be found in Supplement No. 165 to Tariff Water-Pa P.U.C. No. 14, and the rates requested by The York Water Company for wastewater customers may be found in Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at The York Water Company's office. Upon request, the Company will send you the Statement of Reasons for Water Supplement No. 165 to Tariff Water-Pa. P.U.C. No. 14, and Wastewater Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1, explaining why the rate increase has been requested.

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

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**The York Water Company**

YWC\_05.2025\_W&WW\_E

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The Company has also requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**Washington Township residential customers** using 4,658 gallons per month would increase from \$43.29 to \$75.76 per month, or by 75.8%.

To find out your customer class or how the requested increase may affect your water or wastewater bill, contact The York Water Company at 1-800-750-5561. The rates requested by The York Water Company for water customers may be found in Supplement No. 165 to Tariff Water-Pa P.U.C. No. 14, and the rates requested by The York Water Company for wastewater customers may be found in Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at The York Water Company's office. Upon request, the Company will send you the Statement of Reasons for Water Supplement No. 165 to Tariff Water-Pa. P.U.C. No. 14, and Wastewater Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1, explaining why the rate increase has been requested.

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**The York Water Company**

YWC\_05.2025\_W&WW\_F

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The Company has also requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**West Manheim Township residential customers** using 4,011 gallons per month would increase from \$89.84 to \$132.56 per month, or by 47.6%.

**West Manheim Township commercial customers** using 39,637 gallons per month would increase from \$562.27 to \$936.36 per month, or by 66.5%.

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**The York Water Company**

YWC\_05.2025\_W&WW\_G

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The Company has also requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**Greene, Hamilton, and, Letterkenny Township Area (LIDA)** commercial and industrial customers using 16,881 gallons per month would increase from \$210.37 to \$263.80 per month per dwelling unit, or by 25.4%.

To find out your customer class or how the requested increase may affect your water or wastewater bill, contact The York Water Company at 1-800-750-5561. The rates requested by The York Water Company for water customers may be found in Supplement No. 165 to Tariff Water-Pa P.U.C. No. 14, and the rates requested by The York Water Company for wastewater customers may be found in Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at The York Water Company's office. Upon request, the Company will send you the Statement of Reasons for Water Supplement No. 165 to Tariff Water-Pa. P.U.C. No. 14, and Wastewater Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1, explaining why the rate increase has been requested.

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**The York Water Company**

YWC\_05.2025\_W&WW\_H

## NOTICE OF PROPOSED WATER AND WASTEWATER RATE CHANGES

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The Company has also requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**Shrewsbury and Springfield Township Area** residential customers using 4,276 gallons per month would increase from \$41.38 to \$71.29 per month per dwelling unit, or by 72.3%.

**Shrewsbury and Springfield Township Area** commercial and industrial customers using 27,633 gallons per month would increase from \$376.38 to \$510.53 per month per dwelling unit, or by 35.6%.

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**The York Water Company**

YWC\_05.2025\_W&WW\_I

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The Company has also requested an overall base rate increase for wastewater service of \$3.9 million. If the Company's entire request is approved, the typical wastewater bill for customers would increase as indicated by the category below:

**West Donegal Township Area** commercial customers using 28,724 gallons per month would increase from \$412.08 to \$659.14 per month, or by 60.0%.

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**The York Water Company**

YWC\_05.2025\_W&WW\_J

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER AND WASTEWATER RATES

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(b)

Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:

(1)

The specific reasons for each increase or decrease.

RESPONSE: The York Water Company has prepared and filed the data required under Title 52, Pennsylvania Code, Sections 53.52 and 53.53 in support of the proposed rates. The supporting data for the tariff revision are for the twelve months ending February 29, 2024, or as of the close of the same twelve-month period, adjusted for ratemaking purposes.

Despite the best efforts by The York Water Company to control costs, the effects of increased expenses and net additions to rate base have reduced returns.

The specific reasons the Company proposes to increase its water and wastewater rates are as follows:

(a) To provide sufficient revenues to recover the cost of providing water

and wastewater service to its consumers;

(b) To allow it to discharge properly its public duties by continuing to furnish an adequate, safe, and reliable level of service;

(c) To maintain its facilities properly; and

(d) To afford the opportunity to more nearly approach a fair and reasonable rate of return on the original cost measure of value of its property used and useful in rendering water and wastewater service.

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

# THE YORK WATER COMPANY

## Statement of Reasons For the 2025 Rate Increase Request

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

### Rate Increase

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

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

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

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

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

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

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

53.53 I. Statement of Income

D. Water and Wastewater Utilities

2 Prepare a Statement of Income for the various time frames of the rate proceeding including:

Col. 1 - Book recorded statement for the test year.

2 - Adjustments to book recorded statement to annualize and normalize under present rates.

3 - Income statement under present rates after adjustment in Col. 2.

4 - Adjustment to Col. 3 for revenue increase requested.

5 - Income statement under requested rates.

Response: Refer to pages 2 through 4.

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

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

	Pro Forma Twelve Months Ended December 31, 2024 (1)	Under Existing Rates				Pro Forma Twelve Months Ending December 31, 2025 (7)	
		Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending December 31, 2025 (4)	Exhibit Reference (5)		Adjustment (6)
Operating Revenues	7,835,820	FII-2W	192,626	8,028,446	FII-2W	192,626	8,221,073
Operating Expenses, Depreciation and Taxes Other Than Income Taxes							
Wastewater Treatment Expenses	4,495,766	FIII-2W	28,854	4,524,620	FIII-2W	73,196	4,597,816
Wastewater Collection Expenses	191,958	FIII-2W	853	192,812	FIII-2W	1,026	193,837
Pumping Expenses	237,766	FIII-2W	366	238,132	FIII-2W	-	238,132
Administrative and General Expenses	750,846	FIII-2W	(7,941)	742,905	FIII-2W	28,975	771,880
Increased Costs Resulting From Load Growth	-	FIII-2W	-	-	FIII-2W	-	-
Amortization of Acquisition Adjustments	27,489	FIII-2W	-	27,489	FIII-2W	-	27,489
General Price Level Adjustment	-	FIII-2W	-	-	FIII-2W	-	-
Depreciation and Amortization	1,351,117	FI-2-1W	226,193	1,577,310			1,577,310
Taxes Other Than Income Taxes	109,791	FIV-15W	1,302	111,094	FIV-15W	1,302	112,396
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	7,164,734		249,628	7,414,362		104,499	7,518,861
Net Operating Income Before Income Taxes	671,086		(57,002)	614,085		88,127	702,212
Income Taxes							
Current Federal Income Tax	(55,246)	FIV-17W	(655,470)	(710,716)	FIV-17W	17,028	(693,688)
Current State Income Tax	(25,274)	FIV-17W	(269,103)	(294,377)	FIV-17W	7,041	(287,336)
Deferred Federal Income Tax-Accelerated Depreciation	9,833	FIV-17W	29,676	39,509			39,509
Deferred Federal Income Tax-Excess ADIT	(3,184)	FIV-17W	3,184	-			-
Total Income Taxes	(73,871)		(891,713)	(965,584)		24,069	(941,515)
Net Operating Income	744,958		834,712	1,579,669		64,058	1,643,727
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	1,181,413		834,712	2,016,124		64,058	2,080,182

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

Exhibit No. FI-2W  
Page 3 of 4  
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2025 (1)	Under Existing Rates				Pro Forma Twelve Months Ending February 28, 2027 (7)	
		Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending February 28, 2027 (4)	Exhibit Reference (5)		Adjustment (6)
Operating Revenues	8,221,073	FII-2W	256,835	8,477,908	FII-2W	192,626	8,670,534
Operating Expenses, Depreciation and Taxes Other Than Income Taxes							
Wastewater Treatment Expenses	4,597,816	FIII-2W	24,295	4,622,111	FIII-2W	21,904	4,644,015
Wastewater Collection Expenses	193,837	FIII-2W	10,008	203,845	FIII-2W	307	204,152
Pumping Expenses	238,132	FIII-2W	7,875	246,008	FIII-2W	-	246,008
Administrative and General Expenses	771,880	FIII-2W	58,390	830,271	FIII-2W	13,413	843,684
Increased Costs Resulting From Load Growth	-	FIII-2W	-	-	FIII-2W	-	-
Amortization of Acquisition Adjustments	27,489	FIII-2W	-	27,489	FIII-2W	-	27,489
General Price Level Adjustment	-	FIII-2W	-	-	FIII-2W	-	-
Depreciation and Amortization	1,577,310	FI-2-2W	158,830	1,736,140			1,736,140
Taxes Other Than Income Taxes	112,396	FIV-15W	1,737	114,133	FIV-15W	1,302	115,435
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	7,518,861		261,135	7,779,996		36,926	7,816,922
Net Operating Income Before Income Taxes	702,212		(4,300)	697,912		155,700	853,612
Income Taxes							
Current Federal Income Tax	(693,688)	FIV-17W	118,350	(575,339)	FIV-17W	30,248	(545,091)
Current State Income Tax	(287,336)	FIV-17W	65,066	(222,270)	FIV-17W	11,662	(210,608)
Deferred Federal Income Tax-Accelerated Depreciation	39,509	FIV-17W	(11,085)	28,424			28,424
Deferred Federal Income Tax-Excess ADIT	-	FIV-17W	-	-			-
Total Income Taxes	(941,515)		172,330	(769,185)		41,910	(727,275)
Net Operating Income	1,643,727		(176,630)	1,467,097		113,790	1,580,887
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	2,080,182		(176,630)	1,903,552		113,790	2,017,342

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

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

	Pro Forma Twelve Months Ended February 28, 2027 (1)	Under Proposed Rates		Pro Forma Twelve Months Ending February 28, 2027 (4)
		Exhibit Reference (2)	Adjustment (3)	
Operating Revenues	8,670,534	FII-2W	3,857,507	12,528,041
Operating Expenses, Depreciation and Taxes Other Than Income Taxes				
Wastewater Treatment Expenses	4,644,015		-	4,644,015
Wastewater Collection Expenses	204,152		-	204,152
Pumping Expenses	246,008		-	246,008
Administrative and General Expenses	843,684		-	843,684
Increased Costs Resulting From Load Growth	-		-	-
Amortization of Acquisition Adjustments	27,489		-	27,489
General Price Level Adjustment	-		-	-
Depreciation and Amortization	1,736,140		-	1,736,140
Taxes Other Than Income Taxes	115,435	FIV-15W	26,082	141,518
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	7,816,922		26,082	7,843,005
Net Operating Income Before Income Taxes	853,612		3,831,425	4,685,037
Income Taxes				
Current Federal Income Tax	(545,091)	FIV-17W	744,335	199,244
Current State Income Tax	(210,608)	FIV-17W	286,974	76,365
Deferred Federal Income Tax-Accelerated Depreciation	28,424		-	28,424
Deferred Federal Income Tax-Excess ADIT	-		-	-
Total Income Taxes	(727,275)		1,031,308	304,033
Net Operating Income	1,580,887		2,800,116	4,381,003
Income Deductions				
Interest on Long Term Debt and Amort- ization of Debt Expense	-		-	-
Interest on Bank Borrowings	-		-	-
Interest Charged Construction	(451,507)		-	(451,507)
Miscellaneous Income Deductions	15,052		-	15,052
Total Income Deductions	(436,455)		-	(436,455)
Net Income	2,017,342		2,800,116	4,817,458

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

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project depreciation for twelve months ending December 31, 2025 using straight-line, remaining life depreciation.	
	Annual Depreciation Accrual	1,577,310
	Less; Pro Forma Depreciation for Twelve Months Ended December 31, 2024 (Refer to Exhibit No. HI-2-1W)	1,351,117
		226,193
403.0	Depreciation	226,193

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

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project depreciation for twelve months ending February 28, 2027 using straight-line, remaining life depreciation.	
	Annual Depreciation Accrual	1,736,140
	Less; Pro Forma Depreciation for Twelve Months Ended December 31, 2025 (Refer to Exhibit No. FI-2-1W)	1,577,310
		158,830
403.0	Depreciation	158,830

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

OPERATING REVENUES UNDER EXISTING AND PROPOSED RATES  
FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027

53.53 II Operating Revenues

D. Water and Wastewater Utilities

2 Prepare a summary of operating revenues for the test year, providing the following information:

a. For each classification of customers and for customers forfeited discounts and penalties and miscellaneous water/wastewater revenues:

( i ) Revenues.

( ii ) Annualizing and normalizing adjustments to arrive at adjusted operating revenues for ratemaking.

( iii ) Proposed increase in operating revenues.

( iv ) Percent increase in operating revenues.

( v ) Operating revenues under proposed rates.

RESPONSE Refer to pages 2 through 10.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
OPERATING REVENUES UNDER EXISTING RATES  
TWELVE MONTHS ENDING DECEMBER 31, 2025

	PRO FORMA TWELVE MONTHS ENDED 12-31-24 (1)	UNDER EXISTING RATES ADJUST MENTS TO PROJECT TWELVE MONTHS ENDING DECEMBER 31, 2025 (PAGE 3) (2)	PROJECTED TWELVE MONTHS ENDING 12-31-25 (3)
OPERATING REVENUES			
SALES OF WASTEWATER			
METERED SALES			
RESIDENTIAL	4,506,409	171,945	4,678,355
COMMERCIAL	696,431	20,681	717,112
INDUSTRIAL	102,745		102,745
TOTAL METERED SALES	5,305,586	192,626	5,498,212
UNMETERED SALES			
RESIDENTIAL	2,068,564		2,068,564
COMMERCIAL AND INDUSTRIAL	438,371		438,371
TOTAL UNMETERED SALES	2,506,936	-	2,506,936
TOTAL SALES OF WASTEWATER	7,812,521	192,626	8,005,147
LATE CHARGES	18,099		18,099
MISCELLANEOUS REVENUES	5,200		5,200
TOTAL OTHER OPERATING REVENUES	23,299	-	23,299
TOTAL OPERATING REVENUES	7,835,820	192,626	8,028,446

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

Exhibit No.FII-2W  
 Page 3 of 10  
 Witness: M E Poff

EXHIBIT REFER- ENCE (1)	METERED SALES TO RESIDENTIAL CUSTOMERS 52100100 (2)	METERED SALES TO COMMERCIAL CUSTOMERS 52100200 (3)	METERED SALES TO INDUSTRIAL CUSTOMERS 52100300 (4)	TOTAL (5)
FII-2-1W	171,945			171,945
FII-2-2W		20,681		20,681
TOTAL FUTURE TEST YEAR REVENUE ADJUSTMENTS	171,945	20,681	-	192,626

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 OPERATING REVENUES UNDER EXISTING AND PROPOSED RATES  
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Exhibit No.FII-2W  
 Page 4 of 10  
 Witness: M E Poff

	UNDER EXISTING RATES		
	PRO JECTED TWELVE MONTHS ENDING 12-31-25 (1)	REVENUE ADJUST MENTS (PAGE 5) (2)	PRO FORMA TWELVE MONTHS ENDING 12-31-25 (3)
OPERATING REVENUES			
SALES OF WASTEWATER			
METERED SALES			
RESIDENTIAL	4,678,355	171,945	4,850,300
COMMERCIAL	717,112	20,681	737,793
INDUSTRIAL	102,745		102,745
TOTAL METERED SALES	5,498,212	192,626	5,690,838
UNMETERED SALES			
RESIDENTIAL	2,068,564		2,068,564
COMMERCIAL AND INDUSTRIAL	438,371		438,371
TOTAL UNMETERED SALES	2,506,936	-	2,506,936
TOTAL SALES OF WASTEWATER	8,005,147	192,626	8,197,774
LATE CHARGES			
MISCELLANEOUS REVENUES	18,099		18,099
	5,200		5,200
TOTAL OTHER OPERATING REVENUES	23,299	-	23,299
TOTAL OPERATING REVENUES	8,028,446	192,626	8,221,073

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

Exhibit No.FII-2W  
 Page 5 of 10  
 Witness: M E Poff

EXHIBIT REFER- ENCE (1)	METERED SALES TO RESIDENTIAL CUSTOMERS 52100100 (2)	METERED SALES TO COMMERCIAL CUSTOMERS 52100200 (3)	METERED SALES TO INDUSTRIAL CUSTOMERS 52100300 (4)	TOTAL (5)
FII-2-3W	171,945			171,945
FII-2-4W		20,681		20,681
TOTAL FUTURE TEST YEAR PRO FORMA REVENUE ADJUSTMENTS	171,945	20,681	-	192,626

UNDER EXISTING RATES

	PRO FORMA TWELVE MONTHS ENDING 12-31-25 (3)	REVENUE ADJUST MENTS (2)	PROJECTED TWELVE MONTHS ENDING 2-28-27 (3)
OPERATING REVENUES			
SALES OF WASTEWATER			
METERED SALES			
RESIDENTIAL	4,850,300	229,260	5,079,561
COMMERCIAL	737,793	27,575	765,368
INDUSTRIAL	102,745		102,745
TOTAL METERED SALES	5,690,838	256,835	5,947,673
UNMETERED SALES			
RESIDENTIAL	2,068,564		2,068,564
COMMERCIAL AND INDUSTRIAL	438,371		438,371
TOTAL UNMETERED SALES	2,506,936	-	2,506,936
TOTAL SALES OF WASTEWATER	8,197,774	256,835	8,454,609
LATE CHARGES			
MISCELLANEOUS REVENUES	18,099		18,099
	5,200		5,200
TOTAL OTHER OPERATING REVENUES	23,299		23,299
TOTAL OPERATING REVENUES	8,221,073	256,835	8,477,908

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

Exhibit No.FII-2W  
 Page 7 of 10  
 Witness: M E Poff

EXHIBIT REFER- ENCE (1)	METERED SALES TO RESIDENTIAL CUSTOMERS 52100100 (2)	METERED SALES TO COMMERCIAL CUSTOMERS 52100200 (3)	METERED SALES TO INDUSTRIAL CUSTOMERS 52100300 (4)	TOTAL (5)
FII-2-5W	57,315			57,315
FII-2-6W		6,894		6,894
FII-2-7W	171,945			171,945
FII-2-8W		20,681		20,681
TOTAL FULLY PROJECTED FUTURE TEST YEAR REVENUE ADJUSTMENTS	229,260	27,575	-	256,835

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

Exhibit No.FII-2W  
 Page 8 of 10  
 Witness: M E Poff

EXHIBIT REFER- ENCE (1)	METERED SALES TO RESIDENTIAL CUSTOMERS 52100100 (2)	METERED SALES TO COMMERCIAL CUSTOMERS 52100200 (3)	METERED SALES TO INDUSTRIAL CUSTOMERS 52100300 (4)	TOTAL (5)
FII-2-9W	171,945			171,945
FII-2-10W		20,681		20,681
TOTAL FULLY PROJECTED FUTURE TEST YEAR PRO FORMA REVENUE ADJUSTMENTS	171,945	20,681	-	192,626

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 OPERATING REVENUES UNDER EXISTING AND PROPOSED RATES  
 TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No.FII-2W  
 Page 9 of 10  
 Witness: M E Poff

	UNDER EXISTING RATES			UNDER PROPOSED RATES			
	PROJECTED TWELVE MONTHS ENDING 2-28-27 (1)	REVENUE ADJUST MENTS (PAGE 8) (2)	PRO FORMA TWELVE MONTHS ENDING 2-28-27 (3)	EXHIBIT REFERENCE (4)	PERCENT INCREASE (5)	REVENUE INCREASE (6)	PRO FORMA (7)
OPERATING REVENUES							
SALES OF WASTEWATER							
METERED SALES							
RESIDENTIAL	5,079,561	171,945	5,251,506		43.2%	2,270,540	7,522,046
COMMERCIAL	765,368	20,681	786,048		30.3%	238,340	1,024,388
INDUSTRIAL	102,745		102,745		44.1%	45,328	148,073
TOTAL METERED SALES	5,947,673	192,626	6,140,300			2,554,208	8,694,508
UNMETERED SALES							
RESIDENTIAL	2,068,564		2,068,564		47.0%	971,969	3,040,533
COMMERCIAL AND INDUSTRIAL	438,371		438,371		75.6%	331,330	769,701
TOTAL UNMETERED SALES	2,506,936	-	2,506,936			1,303,299	3,810,235
TOTAL SALES OF WASTEWATER	8,454,609	192,626	8,647,235		44.6%	3,857,507	12,504,742
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	8,477,908	192,626	8,670,534		44.5%	3,857,507	12,528,041

THE YORK WATER COMPANY  
REVENUE SUMMARY

	Total Company	Water	Wastewater
Present Rate Revenues (1)	\$ 79,067,144	\$70,396,610	\$ 8,670,534
Additional Revenue Requirement (2) % Increase	\$ 24,169,485	\$20,311,978 28.9%	\$ 3,857,507 44.5%
Wastewater Revenue Allocation (3)	\$ -	\$ -	\$ -
Proposed Revenues	<u>\$ 103,236,629</u>	<u>\$ 90,708,588</u>	<u>\$ 12,528,041</u>
Revenue Increase % Increase	\$ 24,169,485 30.6%	\$20,311,978 28.9%	\$ 3,857,507 44.5%

(1) As presented on Exhibit Nos. FII-2 page 9 and FII-2W page 2. Includes DSIC and STAS revenues for water.

(2) As calculated on Exhibit Nos. FV-1 page 6 and FV-1W page 6.

(3) The wastewater allocation is the amount of the wastewater revenue requirement that the Company is proposing to be consolidated with the water revenue requirement to derive the proposed water and wastewater rates in this case.

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 estimated metered residential customers connected and disconnected during the future test year ending December 31, 2025.	
	One Year Average Metered Residential Customers Net Gain	326
	Average Annual Revenue per Average Metered Residential Customer	1,054.88
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	343,891
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2025	171,945
52200100	Metered Sales to Residential Customers	171,945

(a) The estimated average net gain of metered residential customers for the twelve months ending December 31, 2025 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending December 31, 2025 and is carried forward to Exhibit No. FII-2W, page 3. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-3W.

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 estimated metered commercial customers connected and disconnected during the future test year ending December 31, 2025.	
	One Year Average Metered Commercial Customers Net Gain	12
	Average Annual Revenue per Average Metered Commercial Customer	3,446.80
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	41,362
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2025	20,681
52200200	Metered Sales to Commercial Customers	20,681

(a) The estimated average net gain of metered commercial customers for the twelve months ending December 31, 2025 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending December 31, 2025 and is carried forward to Exhibit No. FII-2W, page 3. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-4W.

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 estimated metered residential customers connected and disconnected during the future test year ending December 31, 2025.	
	One Year Average Metered Residential Customers Net Gain	326
	Average Annual Revenue per Average Metered Residential Customer	1,054.88
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	343,891
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2025	171,945
52200100	Metered Sales to Residential Customers	171,945

(a) The estimated average net gain of metered residential customers for the twelve months ending December 31, 2025 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending December 31, 2025 and is carried forward to Exhibit No. FII-2W, page 5.

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 estimated metered commercial customers connected and disconnected during the future test year ending December 31, 2025.	
	One Year Average Metered Commercial Customers Net Gain	12
	Average Annual Revenue per Average Metered Commercial Customer	3,446.80
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	41,362
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2025	20,681
52200200	Metered Sales to Commercial Customers	20,681

(a) The estimated average net gain of metered commercial customers for the twelve months ending December 31, 2025 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending December 31, 2025 and is carried forward to Exhibit No. FII-2W, page 5.

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 estimated metered residential customers connected and disconnected during January and February 2026, and included in revenue for twelve months ending February 28, 2027.	
	One Year Average Metered Residential Customers Net Gain	326
	Prorated Gain in Metered Residential Customers during the two months ending February 28, 2026 (326 / 12 * 2)	54
	Average Annual Revenue per Average Metered Residential Customer	1,054.88
	Annualized Revenue Adjustment = Prorated Net Gain x Average Annual Revenue	<hr/> 57,315
52200100	Metered Sales to Residential Customers	57,315

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 estimated metered commercial customers connected and disconnected during January and February 2026, and included in revenue for twelve months ending February 28, 2027.	
	Two Year Average Metered Commercial Customers Net Gain	12
	Prorated Gain in Metered Commercial Customers during the two months ending February 28, 2026 (12 / 12 * 2)	2
	Average Annual Revenue per Average Metered Commercial Customer	3,446.80
	Annualized Revenue Adjustment = Prorated Net Gain x Average Annual Revenue	6,894
52200200	Metered Sales to Commercial Customers	6,894

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 estimated metered residential customers connected and disconnected during the future test year ending February 28, 2027.	
	One Year Average Metered Residential Customers Net Gain	326
	Average Annual Revenue per Average Metered Residential Customer	1,054.88
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	343,891
	(a) Portion of Adjustment Included in Twelve Months Ending February 28, 2027	171,945
52200100	Metered Sales to Residential Customers	171,945

(a) The estimated average net gain of metered residential customers for the twelve months ending February 28, 2027 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending February 28, 2027 and is carried forward to Exhibit No. FII-2W, page 7. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-9W.

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 estimated metered commercial customers connected and disconnected during the future test year ending February 28, 2027.	
	One Year Average Metered Commercial Customers Net Gain	12
	Average Annual Revenue per Average Metered Commercial Customer	3,446.80
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	41,362
	(a) Portion of Adjustment Included in Twelve Months Ending February 28, 2027	20,681
52200200	Metered Sales to Commercial Customers	20,681

(a) The estimated average net gain of metered commercial customers for the twelve months ending February 28, 2027 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending February 28, 2027 and is carried forward to Exhibit No. FII-2, page 7. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-10W.

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 estimated metered residential customers connected and disconnected during the future test year ending February 28, 2027.	
	One Year Average Metered Residential Customers Net Gain	326
	Average Annual Revenue per Average Metered Residential Customer	1,054.88
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	343,891
	(a) Portion of Adjustment Included in Twelve Months Ending February 28, 2027	171,945
52200100	Metered Sales to Residential Customers	171,945

(a) The estimated average net gain of metered residential customers for the twelve months ending February 28, 2027 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending February 28, 2027 and is carried forward to Exhibit No. FII-2W, page 9.

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 estimated metered commercial customers connected and disconnected during the future test year ending February 28, 2027.	
	One Year Average Metered Commercial Customers Net Gain	12
	Average Annual Revenue per Average Metered Commercial Customer	3,446.80
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	41,362
	(a) Portion of Adjustment Included in Twelve Months Ending February 28, 2027	20,681
52200200	Metered Sales to Commercial Customers	20,681

(a) The estimated average net gain of metered commercial customers for the twelve months ending February 28, 2027 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending February 28, 2027 and is carried forward to Exhibit No. FII-2W, page 9.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

PRESENT AND PROPOSED RATES

53.53 II. Operating Revenue

D Water and Wastewater Utilities

3 Provide 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.

RESPONSE

A comparison of the rate schedule set forth in the present and proposed tariffs is presented below.

There are no proposed rule changes.

A comparison of bills under present and proposed rates for customers with increases is presented in Exhibit FVIII-W.

The complete proposed tariff supplement is attached.

**THE YORK WATER COMPANY**  
**RATES, RULES AND REGULATIONS GOVERNING**  
**THE PROVISION OF WASTEWATER COLLECTION, TREATMENT AND/OR DISPOSAL SERVICE**  
**TO THE PUBLIC IN**  
**THE BOROUGHS OF EAST PROSPECT, FELTON, JACOBUS, WEST YORK, AND YORK HAVEN**  
**AND THE**  
**TOWNSHIPS OF EAST MANCHESTER (ASBURY POINTE RESIDENTIAL SUBDIVISION), LOWER**  
**WINDSOR, MONAGHAN, NEWBERRY, SPRINGFIELD, SHREWSBURY,**  
**WASHINGTON, AND WEST MANHEIM IN YORK COUNTY, PENNSYLVANIA**  
**AND THE**  
**TOWNSHIPS OF GREENE, HAMILTON, AND LETTERKENNY IN FRANKLIN COUNTY,**  
**PENNSYLVANIA**  
**AND THE**  
**TOWNSHIP OF STRABAN IN ADAMS COUNTY, PENNSYLVANIA**  
**AND THE**  
**TOWNSHIP OF WEST DONEGAL IN LANCASTER COUNTY, PENNSYLVANIA**

ISSUED: May 30, 2025

EFFECTIVE: August 1, 2025

By: Joseph T. Hand  
President and CEO  
130 East Market Street  
York, Pennsylvania



# **NOTICE**

THIS TARIFF MAKES INCREASES IN EXISTING RATES  
(See Thirteenth Revised Page No. 2)

## LIST OF CHANGES

### INCREASES

Base rates for wastewater service are increased by approximately 44.5% overall.

The State Tax Adjustment Surcharge is increased to 0.00% from (0.02%) on page 6.

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Schedule of Rates and Charges	4 Thirteenth Revised (I)
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Schedule of Miscellaneous Fees and Charges	5 Second Revised
State Tax Adjustment Surcharge	6 Fifth Revised (I) (C)
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Definitions	7 Second Revised
	8 Second Revised
	9 Second Revised
	10 Second Revised
	10 (a) Original
	10 (b) Original

(C) Indicates Change

(I) Indicates Increase

**PART I: SCHEDULE OF RATES AND CHARGES**

East Prospect and Lower Windsor Area, Jacobus Borough Area, and Straban Township Area

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>	
East Prospect and Lower Windsor Area	1 <sup>st</sup> 4,000 Gals.	\$117.38	(I)
Over	4,000 Gals.	\$12.871 per 1,000 Gals.	(I)

West York Borough, Asbury Pointe Area, Felton Borough Area, and Letterkenny Township Area

A flat rate per equivalent dwelling unit.	Rate per Month	
Residential	\$93.60	(I)
Commercial/Industrial	\$122.41	(I)

Monaghan Township Area

A flat rate per customer.	Rate per Month	
Residential	\$82.74	(I)

York Haven Borough and Newberry Township Area

A flat rate per equivalent dwelling unit.	Rate per Month	
Residential	\$93.60	(I)
Commercial/Industrial	\$78.14	(I)

A metered rate (based on water consumption) as follows:

Commercial	\$22.947 per 1,000 Gals. (I)
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Customers in York Haven Borough and Newberry Township that were served by York Haven Sewer Authority shall be billed by the Company based on York Haven Sewer Authority's allocation of equivalent dwelling unit(s), regardless of any conflicts with this tariff's definition of "Equivalent Dwelling Units (EDUs)." All other customers in York Haven Borough and Newberry Township will be assigned equivalent dwelling unit(s) and billed based thereon consistent with this tariff's definition of "Equivalent Dwelling Units (EDUs)."

(C) Indicates Change

(I) Indicates Increase

Washington Township Area

Residential Customers

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>	
Washington Township Area	1 <sup>st</sup> 3,000 Gals.	\$68.06	(I)
Over	3,000 Gals.	\$11.70 per 1,000 Gals.	(I)

Commercial and Industrial Customers

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>	
Washington Township Area	1 <sup>st</sup> 10,500 Gals.	\$117.38	(I)
Over	10,500 Gals.	\$22.947 per 1,000 Gals.	(I)

An unmetered rate as follows:

	<u>Monthly Rate</u>
Country View Manor	\$45.00
Additional Customer (Adjoining Parcel)	\$50.00

West Manheim Township Area

A metered rate (based on water consumption) as follows:

West Manheim Township Area	<u>Per Month</u>	<u>Rate</u>	
Base Rate		\$78.14	(I)
Usage Rate	0-3,500 Gals.	\$12.871 per 1,000 Gals.	↓
Usage Rate	3,501-7,000 Gals.	\$18.356 per 1,000 Gals.	↓
Usage Rate	7,001 and above Gals.	\$22.947 per 1,000 Gals.	↓

Greene, Hamilton, and Letterkenny Township Area

Commercial and Industrial Customers

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>	
Greene, Hamilton, and Letterkenny Township Area	1 <sup>st</sup> 10,500 Gals	\$117.38	(I)
Over	10,500 Gals	\$22.947 per 1,000 Gals.	(I)

(I) Indicates Increase

Greene, Hamilton, and Letterkenny Township Area CONTINUED

Residential Customers

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>	
Greene, Hamilton, and Letterkenny Township Area	1 <sup>st</sup> 4,000 Gals	\$68.06	(I)
Over	4,000 Gals	\$11.70 per 1,000 Gals.	(I)

**Section A: Wastewater Service Charge**

Imposition of Charge: A wastewater service charge is hereby imposed upon the owner of each improved property which is connected to the wastewater system, whether such use is direct or indirect, and shall be payable as provided herein.

**Wastewater Service Charge Payable by Owner of Improved Property Connected to Wastewater System:**

The wastewater service charge shall be payable by the owner of each improved property connected to the wastewater system commencing with the earlier of (a) the date of actual physical connection of an improved property to the wastewater system, or (b) Forty-five (45) days from the date indicated on the notice to connect.

The wastewater service charge applicable to any improved property connected to the wastewater system shall be calculated, imposed, and collected on the basis of metered usage as indicated below where accurate usage information is available. Where accurate usage information is not available, one of the other methods set forth below may be utilized in the sole discretion of the Company:

**Metered Rate Basis:**

Where accurate metered usage data is available, the wastewater service charge for customers connected to the wastewater system will be determined as follows:

**Fixed Customer Charge:** \$117.38 per month (includes the equivalent of one EDU of usage or 350 gallons per day applied to each monthly billing period, to be calculated as 350 times the number of days in the billing period); plus Consumption Charge: \$22.947 per thousand gallons consumed in each month for the gallonage included in excess of the amount included in the fixed customer charge. (I)

**Calculation of Metered Consumption:** Where the Customer purchases water from York Water Company, the Company will utilize York Water Company's metered consumption as the basis for its charges. If the Customer is not served by York Water Company or if the Customer expects that its wastewater usage will differ significantly from its water usage, an approved meter (or meters) shall be installed by the Customer as directed by the Company, to meter water and/or wastewater usage as required to implement the Schedule of Rates listed herein. The meter shall be installed and kept in service so that all usage is recorded. Upon discovery of a meter interruption, the Company will issue a billing adjustment to be determined by the Company as appropriate and in its sole discretion, except as otherwise ordered by the Commission.

(I) Indicates Increase

Greene, Hamilton, and Letterkenny Township Area CONTINUED

The number of EDU's applicable to educational and institutional establishments shall be computed on the highest monthly average daily attendance of pupils (plus faculty, administrators, and staff) for the twelve (12) months preceding the date of the applicable billing period. The owners of such facilities shall be responsible for continuously advising the Company, in writing, of the number of pupils, faculty, administrators and staff in attendance, as an average daily figure, and at any other time upon written request by the Company.

The number of EDU's applicable to retail stores, professional offices and other commercial establishments shall be computed on the basis of the average number of full and part-time employees (including the owner(s) or employer(s)) for the calendar quarter preceding the date of the quarter billing period. The owners of such facilities upon written request shall be responsible for advising the Company, in writing, of the number of employees.

To the extent that the use of any improved property is not adequately described above, the Company may use appropriate guidelines for determining domestic sanitary wastewater flows as promulgated by the Pennsylvania Department of Environmental Protection, at 25 Pa. Code §73.17. Sewage flows, from time to time.

If the use or classification of any improved property is proposed to be changed by the owner, the owner shall notify the Company, in writing, thirty (30) days before such change is to take place.

If the use or classification of any improved property changes, within a billing period, the Company will prorate the wastewater service charge. The appropriate credit or additional charge will appear on the statement for the next succeeding billing period.

Flat Rate Charges: The monthly wastewater service charges for connected industrial and commercial customers shall be \$117.38 per EDU. The monthly wastewater service charge for connected residential customers shall be \$68.06 per EDU. (I)

Estimated Rate Basis: The wastewater service charge may be based upon the Company's estimate of potable water consumed or domestic sanitary wastewater or industrial wastes discharged by any improved property in accordance with the metered rate schedule provided herein. (I)

Wastewater Service Charge by Owner of Multiple Use Improved Property: In the case of multiple use improved property sharing a common connection to the wastewater system or a common structure, each such classification of improved property shall pay a separate wastewater service charge, as though it were housed in a separate structure and had a direct and separate connection to the wastewater system, computed in accordance with the provisions of this Part.

(I) Indicates Increase

Shrewsbury and Springfield Township Area

Commercial and Industrial Customers

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>	
Shrewsbury and Springfield Township Area	1 <sup>st</sup> 10,500 Gals	\$117.38	(I)
Over	10,500 Gals	\$22.947 per 1,000 Gals.	(I)

An unmetered rate as follows:

	<u>Monthly Rate</u>
Shrewsbury and Springfield Township Area	\$83.33

Residential Customers

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>	
Shrewsbury and Springfield Township Area	1 <sup>st</sup> 4,000 Gals	\$68.06	(I)
Over	4,000 Gals	\$11.70 per 1,000 Gals.	(I)

An unmetered rate as follows:

	<u>Monthly Rate</u>
Shrewsbury and Springfield Township Area	\$83.33

(I) Indicates Increase

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Shrewsbury and Springfield Township Area CONTINUED

**Section A: Reservation Fee**

All Customers will be charged a reservation fee of \$10/gallon or \$3,500/EDU (1 EDU = 350 gallons/day). The minimum reservation fee is one EDU. Reservation fees are customer contribution in aid of plant construction and provision of service and are assessed on a one-time basis at the time of capacity nomination. No service will be provided, or capacity reserved, until payment of the reservation fee has been made. Where the Company determines that the Customer is utilizing more capacity than nominated, the Customer will pay an additional reservation fee equal to the utilized capacity if such capacity is available. If no such capacity is available, the Customer will reduce its usage to the level nominated or determined to be available by the Company until such time as additional capacity becomes available.

**Section B: Wastewater Service Charge**

**Imposition of Charge:** A wastewater service charge is hereby imposed upon the owner of each reserved capacity EDU, for service rendered or available to be rendered, and upon the owner of each improved property which is connected to the wastewater system, whether such use is direct or indirect, and shall be payable as provided herein.

**Wastewater Service Charge Payable by Owner of Reserved Capacity EDU(s) Not Connected To**

**Wastewater System:** The wastewater service charge shall be payable by the owner of each reserved capacity EDU beginning with the earlier of the date of payment of the reservation fee or forty-five (45) days from the date indicated on the notice of availability of wastewater collection, treatment and disposal service.

For reserved capacity EDUs not actually used in the discharge of domestic sanitary wastewater during such quarter, the wastewater service charge shall consist of a fixed charge per EDU reserved of \$50 per quarter. Non-payment of such charge for 2 or more quarters shall result in loss of reserved capacity EDUs, or portion thereof, equal to the amount due and owing and customers shall be required to make such payment, plus interest at 1.5% per month, prior to connecting to the system, if such lost EDUs are not otherwise subscribed.

**Wastewater Service Charge Payable by Owner of Improved Property Connected to Wastewater System:**

The wastewater service charge shall be payable by the owner of each improved property connected to the wastewater system commencing with the earlier of (a) the date of actual physical connection of an improved property to the wastewater system, or (b) Forty-five (45) days from the date indicated on the notice to connect.

The wastewater service charge applicable to any improved property connected to the wastewater system shall be calculated, imposed, and collected on the basis of EDUs reserved and metered usage as indicated below where accurate usage information is available. Where accurate usage information is not available, one of the other methods set forth below may be utilized in the sole discretion of the Company:

**Metered Rate Basis:**

Where accurate metered usage data is available, the wastewater service charge for customers connected to the wastewater system will be determined as follows:

**Fixed Customer Charge:** \$117.38 per month (includes the equivalent of one EDU of usage or 350 gallons per day applied to each quarterly billing period, to be calculated as 350 times the number of days in the billing period); (I)  
plus

**Consumption Charge:** \$22.947 per thousand gallons consumed in each quarter for the gallonage included in excess of the amount included in the fixed customer charge. (I)

(I) Indicates Increase

West Donegal Township Area

**Section A: Wastewater Service Charge**

Imposition of Charge: A wastewater service charge is hereby imposed upon the owner of each improved property which is connected to the wastewater system, whether such use is direct or indirect, and shall be payable as provided herein.

**Wastewater Service Charge Payable by Owner of Improved Property Connected to Wastewater System:**

The wastewater service charge shall be payable by the owner of each improved property connected to the wastewater system commencing with the earlier of (a) the date of actual physical connection of an improved property to the wastewater system, or (b) Forty-five (45) days from the date indicated on the notice to connect.

The wastewater service charge applicable to any improved property connected to the wastewater system shall be calculated, imposed, and collected on the basis of metered usage as indicated below where accurate usage information is available. Where accurate usage information is not available, one of the other methods set forth below may be utilized in the sole discretion of the Company:

**Metered Rate Basis:**

Where accurate metered usage data is available, the wastewater service charge for customers connected to the wastewater system will be determined as follows:

Customers will be charged at the rate of \$22.947 per 1,000 gallons, subject to a minimum charge of \$78.14 per month. (l)

**Calculation of Metered Consumption:** Where the Customer purchases water from York Water Company, the Company will utilize York Water Company's metered consumption as the basis for its charges. If the Customer is not served by York Water Company or if the Customer expects that its wastewater usage will differ significantly from its water usage, an approved meter (or meters) shall be installed by the Customer as directed by the Company, to meter water and/or wastewater usage as required to implement the Schedule of Rates listed herein. The meter shall be installed and kept in service so that all usage is recorded. Upon discovery of a meter interruption, the Company will issue a billing adjustment to be determined by the Company as appropriate and in its sole discretion, except as otherwise ordered by the Commission.

**Estimated Rate Basis:** The wastewater service charge may be based upon the Company's estimate of potable water consumed or domestic sanitary wastewater or industrial wastes discharged by any improved property in accordance with the metered rate schedule provided herein.

**Wastewater Service Charge by Owner of Multiple Use Improved Property:** In the case of multiple use improved property sharing a common connection to the wastewater system or a common structure, each such classification of improved property shall pay a separate wastewater service charge, as though it were housed in a separate structure and had a direct and separate connection to the wastewater system, computed in accordance with the provisions of this Part.

(l) Indicates Increase

**PART I: STATE TAX ADJUSTMENT SURCHARGE (C)**

In addition to the charges provided in this tariff, a surcharge of 0.00% will apply to all charges for service rendered on or after August 1, 2025. (I)  
(C)

The above surcharge will be recomputed, using the same elements prescribed by the Commission.

- a. Whenever any of the tax rates used in the calculation of the surcharge are changed;  
and
- b. Whenever the utility makes effective any increased or decreased rates.

The above recalculation will be submitted to the Commission within 10 days after the occurrence of the event or date which occasions such recomputation; and, if the recomputed surcharge is less than the one then in effect, the Company will, and if the recomputed surcharge is more than the one then in effect, the Company may, submit with such recomputation a tariff or supplement to reflect such recomputed surcharge, the effective date of which shall be 10 days after filing.

(C) Indicates Change

(I) Indicates Increase

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 pages as noted below:

<u>Description</u>	<u>Page No.</u>
Application of present rates to customer consumption analysis for the twelve months ending February 28, 2027	2 - 3

THE YORK WATER COMPANY  
 APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)  
 TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No.FII-4W  
 Page 2 of 3  
 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	24016		86.90	2086990
Flat Rate	33667		57.85	1947636

OUTPUT CHARGE

OVER 40		5789	0.5000	2895
OVER 50		1000245	0.7565	756685
35 - 70		249901	1.0789	269618
OVER 70		102529	1.3487	138280

TOTAL RESIDENTIAL METERED	58918	1358464		5251505
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**RESIDENTIAL UNMETERED**

CUSTOMER CHARGE

Flat Rate	2161		44.20	95516
Flat Rate	3600		50.00	180000
Flat Rate	20483		60.00	1228980
Flat Rate	6491		86.90	564068

TOTAL RESIDENTIAL UNMETERED	32735			2068564
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TOTAL RESIDENTIAL	91653	1358464		7320069
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THE YORK WATER COMPANY  
 APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)  
 TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No.FII-4W  
 Page 3 of 3  
 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)
---------------------------------	---------------------------	-------------------------------	---------------------------------	--

**COMMERCIAL METERED**

CUSTOMER CHARGE

Flat Rate	785		57.85	45412
Flat Rate	641		86.90	55703
Flat Rate	137		58.30	7987
Flat Rate	1500		111.85	167775
Flat Rate	72		102.67	7392

OUTPUT CHARGE

OVER 40		33437	0.7565	25295
35 - 70		14435	1.0789	15574
OVER 70		190216	1.3487	256544
OVER 0		108750	1.3890	151054
OVER 105		28039	1.5440	43292
OVER 0		10276	0.9750	10019

TOTAL COMMERCIAL METERED	1426	374877		786048
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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	7714	374877		1224419
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THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
ACCRUED UTILITY REVENUES

53.53 II. Operating Revenue

D Water and Wastewater Utilities

5 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.

RESPONSE Refer to Exhibit No. HII-5W.

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:

Refer to Exhibit No. HII-7W.

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 pages 2 and 3.

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

Exhibit No.FII-9W  
 Page 2 of 3  
 Witness: M E Poff

CUSTOMER CLASSIFICATION (1)	AS OF	HISTORICAL AS OF	AS OF	AS OF	PROJECTED		
	DECEMBER 31, 2022 (2)	DECEMBER 31, 2023 (3)	DECEMBER 31, 2024 (4)	DECEMBER 31, 2025 (5)	AS OF FEBRUARY 28, 2027 (6)	AS OF FEBRUARY 29, 2028 (7)	AS OF FEBRUARY 28, 2029 (8)
METERED CUSTOMERS							
RESIDENTIAL	3,550	3,827	4,153	4,778	5,158	5,484	5,810
COMMERCIAL	155	185	197	215	229	241	253
INDUSTRIAL	12	12	12	12	12	12	12
TOTAL METERED CUSTOMERS	3,717	4,024	4,362	5,005	5,399	5,737	6,075
UNMETERED CUSTOMERS							
RESIDENTIAL	2,026	2,026	2,207	2,207	2,207	2,207	2,207
COMMERCIAL AND INDUSTRIAL	116	116	113	113	113	113	113
TOTAL UNMETERED CUSTOMERS	2,142	2,142	2,320	2,320	2,320	2,320	2,320
TOTAL CUSTOMERS	5,859	6,166	6,682	7,325	7,719	8,057	8,395

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 HISTORICAL AND PROJECTED CONSUMPTION (THOUSAND GALLONS)

Exhibit No.FII-9W  
 Page 3 of 3  
 Witness: M E Poff

CUSTOMER CLASSIFICATION (1)	AS OF	HISTORICAL	AS OF	AS OF	AS OF	PROJECTED	AS OF	AS OF
	DECEMBER 31, 2022 (2)	AS OF DECEMBER 31, 2023 (3)	DECEMBER 31, 2024 (4)	DECEMBER 31, 2025 (5)	DECEMBER 31, 2025 (5)	AS OF FEBRUARY 28, 2027 (6)	FEBRUARY 28, 2028 (7)	FEBRUARY 28, 2029 (8)
METERED CONSUMPTION								
RESIDENTIAL	134,763	156,165	166,745	167,827	167,827	168,670	169,391	170,113
COMMERCIAL	61,897	71,727	75,941	77,371	77,371	78,712	80,276	81,840
INDUSTRIAL	5,485	6,356	6,141	6,141	6,141	6,141	6,141	6,141
TOTAL METERED CONSUMPTION	202,145	234,248	248,826	251,339	251,339	253,522	255,808	258,094

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

PRO FORMA OPERATING EXPENSES FOR  
TWELVE MONTHS ENDING FEBRUARY 28, 2027  
UNDER EXISTING AND PROPOSED RATES

- 53.53 III      Operating Expense
- D.              Water and Wastewater Utilities
- 2                Prepare a summary of operating expenses for the test year providing annualizing and normalizing adjustments to arrive at adjusted operating expenses for ratemaking, including supporting data.

RESPONSE Refer to Pages 2 through 7.

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES  
UNDER EXISTING AND PROPOSED RATES  
FOR TWELVE MONTHS ENDING DECEMBER 31, 2025

Exhibit No.FIII-2W  
Page 2 of 7  
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2024 (Refer to Exh No. HIII-2W)		Exhibit Reference	Adjustment	Projected Twelve Months Ending December 31, 2025	Under Existing Rates Exhibit Reference	Adjustment	Pro Forma Twelve Months Ending December 31, 2025
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>Wastewater Treatment Expenses</b>								
70150000	Salaries and Wages-Operations	647,192	FIII-2-1	24,458	671,650	FIII-2-15	63,379	735,029
70150050	Salaries and Wages-Vacation	73,815	FIII-2-1	2,790	76,605	FIII-2-15	7,229	83,833
70160002	Salaries and Wages-Maintenance Structures	346	FIII-2-1	13	359	FIII-2-15	34	393
70160003	Salaries and Wages-Maintenance Equipment	26,083	FIII-2-1	986	27,069	FIII-2-15	2,554	29,623
71050000	Purchased Treatment-Operations	2,366,268			2,366,268			2,366,268
71150000	Sludge Removal-Operations	288,926			288,926			288,926
71550000	Electric Expense-Operations	233,504			233,504			233,504
71650000	Fuel-Operations	6,000			6,000			6,000
71850000	Chemicals	115,768			115,768			115,768
72050000	Operations-Materials and Supplies	64,872			64,872			64,872
73550000	Operatins-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	FIII-2-12	16	6,413			6,413
72060003	Maintenance-Materials and Supplies Equipment	73,549	FIII-2-12	187	73,736			73,736
73660002	Maintenance-Outside Services Structures	139,170	FIII-2-12	240	139,410			139,410
73660003	Maintenance-Outside Services Equipment	64,594	FIII-2-12	164	64,758			64,758
74260003	Maintenance-Equipment Rental	-			-			-
<b>Total Wastewater Treatment Expenses</b>		<b>4,495,766</b>		<b>28,854</b>	<b>4,524,620</b>		<b>73,196</b>	<b>4,597,816</b>

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES  
UNDER EXISTING AND PROPOSED RATES  
FOR TWELVE MONTHS ENDING DECEMBER 31, 2025

Exhibit No.FIII-2W  
Page 3 of 7  
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2024 (Refer to Exh No. HIII-2W) (1)	Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending December 31, 2025 (4)	Under Existing Rates Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending December 31, 2025 (7)
<b>WASTEWATER COLLECTION EXPENSES</b>							
70110000 Salaries and Wages-Operations	10,472	FIII-2-1	396	10,868	FIII-2-15	1,026	11,894
73610000 Operations-Outside Services	1,636			1,636			1,636
72020008 Maintenance-Materials and Supplies	1,512	FIII-2-12	4	1,516			1,516
73620000 Maintenance-Outside Services	178,132	FIII-2-12	453	178,585			178,585
73620003 Maintenance-Outside Services Equipment	206	FIII-2-12	1	207			207
74220003 Maintenance-Equipment Rental	-			-			-
<b>Total Wastewater Collection Expenses</b>	<b>191,958</b>		<b>853</b>	<b>192,812</b>		<b>1,026</b>	<b>193,837</b>
<b>PUMPING EXPENSES</b>							
71130000 Sludge Removal-Operations	21,929			21,929			21,929
71530000 Electric Expense-Pumping	52,533			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	11,334			11,334			11,334
77530600 Operations-Office Expense and Utilities	41			41			41
72040002 Maintenance-Materials and Supplies Structures	1,828	FIII-2-12	5	1,833			1,833
72040003 Maintenance-Materials and Supplies Equipment	35,171	FIII-2-12	89	35,260			35,260
73640002 Maintenance-Outside Services Structures	14,222	FIII-2-12	29	14,251			14,251
73640003 Maintenance-Outside Services Equipment	95,568	FIII-2-12	243	95,811			95,811
<b>Total Wastewater Pumping Expenses</b>	<b>237,766</b>		<b>366</b>	<b>238,132</b>		<b>-</b>	<b>238,132</b>
<b>Wastewater General Plant Expenses</b>							
77580005 Allocation from Water	782,717	FIII-2-6W	(7,941)	774,776	FIII-2-13W	28,975	803,751
77580002 Administrative and General Expenses Capitalized	(31,871)			(31,871)			(31,871)
<b>Total Wastewater General Plant Expenses</b>	<b>750,846</b>		<b>(7,941)</b>	<b>742,905</b>		<b>28,975</b>	<b>771,880</b>
40600001 Amortization of Utility Plant Acquisition Adjustments	27,489			27,489			27,489
Increased Costs Resulting From Load Growth	-			-			-
General Price Level Adjustments	-			-			-
<b>Total Operating Expenses</b>	<b>5,703,826</b>		<b>22,132</b>	<b>5,725,958</b>		<b>103,196</b>	<b>5,829,154</b>

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

Exhibit No.FIII-2W  
Page 4 of 7  
Witness: M E Poff

		Under Existing Rates			
		Pro Forma		Projected	
		Twelve		Twelve	
		Months		Months	
		Ending		Ending	
		December	Exhibit	February	
		31, 2025	Reference	28, 2027	
		(1)	(2)	(3)	
			Adjustment	(4)	
<b>Wastewater Treatment Expenses</b>					
70150000	Salaries and Wages-Operations	735,029	FIII-2-25	9,716	744,745
70150050	Salaries and Wages-Vacation	83,833	FIII-2-25	1,108	84,941
70160002	Salaries and Wages-Maintenance Structures	393	FIII-2-25	5	398
70160003	Salaries and Wages-Maintenance Equipment	29,623	FIII-2-25	392	30,015
71050000	Purchased Treatment-Operations	2,366,268			2,366,268
71150000	Sludge Removal-Operations	288,926			288,926
71550000	Electric Expense-Operations	233,504			233,504
71650000	Fuel-Operations	6,000			6,000
71850000	Chemicals	115,768			115,768
72050000	Operations-Materials and Supplies	64,872			64,872
73550000	Operatins-Testing Services	120,042			120,042
73650000	Operations-Outside Services	129,771			129,771
74250003	Operations-Rental of Equipment	1,526			1,526
75050000	Operations-Transportation Expense	79,365			79,365
75050001	Operations-Vehicle Leases	-			-
77550000	Operations-Miscellaneous Expense	10,485			10,485
77550200	Operations-Registration for Industry Meetings	-			-
77550300	Operations-Communications	20,474			20,474
77550600	Operations-Office Expense and Utilities	22,153			22,153
77550700	Operations-Uniforms	2,788			2,788
77550900	Operations-Mailing	145			145
77551210	Operations-Travel	313			313
77551220	Operations-Meals	198			198
77551230	Operations-Lodging	-			-
77551300	Operations-Registration for Educational Seminars	2,022			2,022
72060002	Maintenance-Materials and Supplies Structures	6,413	FIII-2-37	350	6,764
72060003	Maintenance-Materials and Supplies Equipment	73,736	FIII-2-37	4,028	77,764
73660002	Maintenance-Outside Services Structures	139,410	FIII-2-37	5,158	144,567
73660003	Maintenance-Outside Services Equipment	64,758	FIII-2-37	3,538	68,296
74260003	Maintenance-Equipment Rental	-			-
<b>Total Wastewater Treatment Expenses</b>		<b>4,597,816</b>		<b>24,295</b>	<b>4,622,111</b>

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

Exhibit No.FIII-2W  
Page 5 of 7  
Witness: M E Poff

	Pro Forma Twelve Months Ending December 31, 2025 (1)	Exhibit Reference (2)	Under Existing Rates Adjustment (3)	Projected Twelve Months Ending February 28, 2027 (4)
<b>WASTEWATER COLLECTION EXPENSES</b>				
70110000 Salaries and Wages-Operations	11,894	FIII-2-25	157	12,051
73610000 Operations-Outside Services	1,636			1,636
72020008 Maintenance-Materials and Supplies	1,516	FIII-2-37	83	1,599
73620000 Maintenance-Outside Services	178,585	FIII-2-37	9,756	188,342
73620003 Maintenance-Outside Services Equipment	207	FIII-2-37	11	218
74220003 Maintenance-Equipment Rental	-			-
<b>Total Wastewater Collection Expenses</b>	<b>193,837</b>		<b>10,008</b>	<b>203,845</b>
<b>PUMPING EXPENSES</b>				
71130000 Sludge Removal-Operations	21,929			21,929
71530000 Electric Expense-Pumping	52,533			52,533
72030000 Operations-Materials and Supplies	4,876			4,876
73630000 Outside Services - Pumping	264			264
77530300 Operations-Communications	11,334			11,334
77530600 Operations-Office Expense and Utilities	41			41
72040002 Maintenance-Materials and Supplies Structures	1,833	FIII-2-37	100	1,933
72040003 Maintenance-Materials and Supplies Equipment	35,260	FIII-2-37	1,926	37,187
73640002 Maintenance-Outside Services Structures	14,251	FIII-2-37	615	14,865
73640003 Maintenance-Outside Services Equipment	95,811	FIII-2-37	5,234	101,046
<b>Total Wastewater Pumping Expenses</b>	<b>238,132</b>		<b>7,875</b>	<b>246,008</b>
<b>Wastewater General Plant Expenses</b>				
77580005 Allocation from Water	803,751	FIII-2-20W	58,390	862,142
77580002 Administrative and General Expenses Capitalized	(31,871)			(31,871)
<b>Total Wastewater General Plant Expenses</b>	<b>771,880</b>		<b>58,390</b>	<b>830,271</b>
40600001 Amortization of Utility Plant Acquisition Adjustments	27,489			27,489
Increased Costs Resulting From Load Growth	-			-
General Price Level Adjustments	-			-
<b>Total Operating Expenses</b>	<b>5,829,154</b>		<b>100,569</b>	<b>5,929,723</b>

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES  
UNDER PROPOSED RATES  
FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No. FIII-2W  
Page 6 of 7  
Witness: M E Poff

	Projected Twelve Months Ending February 28, 2027 (1)	Under Existing Rates			Under Proposed Rates		
		Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ending February 28, 2027 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending February 28, 2027 (7)
<b>Wastewater Treatment Expenses</b>							
70150000 Salaries and Wages-Operations	744,745	FIII-2-40	18,966	763,711			763,711
70150050 Salaries and Wages-Vacation	84,941	FIII-2-40	2,163	87,105			87,105
70160002 Salaries and Wages-Maintenance Structures	398	FIII-2-40	10	408			408
70160003 Salaries and Wages-Maintenance Equipment	30,015	FIII-2-40	764	30,779			30,779
71050000 Purchased Treatment-Operations	2,366,268			2,366,268			2,366,268
71150000 Sludge Removal-Operations	288,926			288,926			288,926
71550000 Electric Expense-Operations	233,504			233,504			233,504
71650000 Fuel-Operations	6,000			6,000			6,000
71850000 Chemicals	115,768			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	6,764			6,764			6,764
72060003 Maintenance-Materials and Supplies Equipment	77,764			77,764			77,764
73660002 Maintenance-Outside Services Structures	144,567			144,567			144,567
73660003 Maintenance-Outside Services Equipment	68,296			68,296			68,296
74260003 Maintenance-Equipment Rental	-			-			-
<b>Total Wastewater Treatment Expenses</b>	<b>4,622,111</b>		<b>21,904</b>	<b>4,644,015</b>		<b>-</b>	<b>4,644,015</b>

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES  
UNDER PROPOSED RATES  
FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No. FIII-2W  
Page 7 of 7  
Witness: M E Poff

	Projected Twelve Months Ending February 28, 2027 (1)	Under Existing Rates		Pro Forma Twelve Months Ending February 28, 2027 (4)	Under Proposed Rates		Pro Forma Twelve Months Ending February 28, 2027 (7)
		Exhibit Reference (2)	Adjustment (3)		Exhibit Reference (5)	Adjustment (6)	
<b>WASTEWATER COLLECTION EXPENSES</b>							
70110000 Salaries and Wages-Operations	12,051	FIII-2-40	307	12,358			12,358
73610000 Operations-Outside Services	1,636			1,636			1,636
72020008 Maintenance-Materials and Supplies	1,599			1,599			1,599
73620000 Maintenance-Outside Services	188,342			188,342			188,342
73620003 Maintenance-Outside Services Equipment	218			218			218
74220003 Maintenance-Equipment Rental	-			-			-
<b>Total Wastewater Collection Expenses</b>	<b>203,845</b>		<b>307</b>	<b>204,152</b>		<b>-</b>	<b>204,152</b>
<b>PUMPING EXPENSES</b>							
71130000 Sludge Removal-Operations	21,929			21,929			21,929
71530000 Electric Expense-Pumping	52,533			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	11,334			11,334			11,334
77530600 Operations-Office Expense and Utilities	41			41			41
72040002 Maintenance-Materials and Supplies Structures	1,933			1,933			1,933
72040003 Maintenance-Materials and Supplies Equipment	37,187			37,187			37,187
73640002 Maintenance-Outside Services Structures	14,865			14,865			14,865
73640003 Maintenance-Outside Services Equipment	101,046			101,046			101,046
<b>Total Wastewater Pumping Expenses</b>	<b>246,008</b>		<b>-</b>	<b>246,008</b>		<b>-</b>	<b>246,008</b>
<b>Wastewater General Plant Expenses</b>							
77580005 Allocation from Water	862,142	FIII-2-30W	13,413	875,555			875,555
77580002 Administrative and General Expenses Capitalized	(31,871)			(31,871)			(31,871)
<b>Total Wastewater General Plant Expenses</b>	<b>830,271</b>		<b>13,413</b>	<b>843,684</b>		<b>-</b>	<b>843,684</b>
40600001 Amortization of Utility Plant Acquisition Adjustments	27,489			27,489			27,489
Increased Costs Resulting From Load Growth	-			-			-
General Price Level Adjustments	-			-			-
<b>Total Operating Expenses</b>	<b>5,929,723</b>		<b>35,624</b>	<b>5,965,347</b>		<b>-</b>	<b>5,965,347</b>

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 the allocations from water operations for the period ending December 31, 2025 based on the Company's current allocation methodology (customer count) and projected expense adjustments to various accounts being allocated.	
	Projected allocation of indirect labor, indirect fringe and operating expenses from water operations for the period ending December 31, 2025	531,732
	Projected allocation of payroll taxes and fringe on direct labor from water operations for the period ending December 31, 2025	243,044
	Less: Allocation from water operations for the period ended December 31, 2024	<u>782,717</u>
	Adjustment (531,732 + 243,044) - 782,717	(7,941)
77580005	Allocation from Water Operations	(7,941)

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 the allocation from water operations for the twelve months ending December 31, 2025, based on the Company's current allocation methodology (number of customers) and pro forma adjustments made to expenses being allocated.	
	Pro Forma Allocation of Indirect Labor, Indirect Fringe and Operating Expenses from water operations for the Twelve Months Ending December 31, 2025	537,773
	Pro Forma Allocation of Payroll Taxes and Fringe Benefits on Direct Labor from water operations for the Twelve Months Ending December 31, 2025	265,979
	Less: Projected Allocation from water operations for the Twelve Months Ending December 31, 2025 (Exhibit No. FIII-2-6W)	<u>774,776</u>
	Adjustment (537,773 + 265,979) - 774,776	28,975
77580005	Allocation from Water Ops	28,975

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 the allocations from water operations for the twelve months ending February 28, 2027 based on the Company's current allocation methodology (customer count) and projected expense adjustments to various accounts being allocated.	
	Projected allocation of Indirect labor, Indirect fringe and Operating Expenses from water operations for the Twelve Months Ending February 28, 2027	592,647
	Projected allocation of payroll taxes and fringe benefits on Direct Labor from water operations for the Twelve Months Ending February 28, 2027	269,494
	Pro Forma allocation from water operations for the period ended December 31, 2025. (Exhibit No. FIII-2-20)	<u>803,751</u>
	Adjustment (592,647 + 269,494) - 803,751	58,390
77580005	Allocation from Water Operations	58,390

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 the allocation from water operations for the twelve months ended February 28, 2027, based on the Company's current allocation methodology (number of customers) and pro forma adjustments made to expenses being allocated.	
	Pro Forma Allocation of Indirect Payroll, fringe benefits and Operating Expenses from water operations for the Twelve Months Ending February 28, 2027	599,197
	Pro Forma Allocation of payroll taxes and fringe benefits on Direct Labor from water operations for the Twelve Months Ending February 28, 2027	276,358
	Less: Projected Allocation from water operations for the Twelve Months Ending February 28, 2027 (Exhibit No. FIII-2-20)	<u>862,142</u>
	Adjustment (599,197 + 276,358) - 862,142	13,413
77580005	Allocation from Water Ops	13,413

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
TAXES OTHER THAN INCOME TAXES

53.53 IV Taxes

D. Water and Wastewater Utilities

15 Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories:

- a. Social security.
- b. Unemployment.
- c. Public utility realty.
- d. Commission assessment.
- e. Other property.
- f. Pennsylvania sales and use tax.
- g. Other taxes.

Response: Refer to pages 2 - 4.

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

Exhibit No. FIV-15W  
 Page 2 of 4  
 Witness: M E Poff

	Pro Forma Twelve Months Ended 12-31-24 (1)	Exhibit Reference (2)	Adjustment (3)	Under Existing Rates		Pro Forma Twelve Months Ending 12-31-25 (7)
				Projected Twelve Months Ending 12-31-25 (4)	Exhibit Reference (5)	
TAXES OTHER THAN INCOME TAXES						
40801000 Assessments	52,824	FIV-15-1W	1,302	54,127	FIV-15-2W	55,429
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)
	109,791		1,302	111,094		112,396

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 PRO FORMA TAXES OTHER THAN INCOME TAXES UNDER EXISTING RATES  
 FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No. FIV-15W  
 Page 3 of 4  
 Witness: M E Poff

	Pro Forma Twelve Months Ending 12-31-25 (1)	Exhibit Reference (2)	Adjustment (3)	Under Existing Rates		Pro Forma Twelve Months Ending 2-28-27 (7)
				Projected Twelve Months Ending 2-28-27 (4)	Exhibit Reference (5)	
TAXES OTHER THAN INCOME TAXES						
40801000 Assessments	55,429	FIV-15-3W	1,737	57,166	FIV-15-4W	58,468
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)
	112,396		1,737	114,133		115,435

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 PRO FORMA TAXES OTHER THAN INCOME TAXES UNDER EXISTING RATES  
 FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No. FIV-15W  
 Page 4 of 4  
 Witness: M E Poff

	Pro Forma Twelve Months Ending 2-28-27 (1)	Under Proposed Rates		Pro Forma Twelve Months Ending 2-28-27 (4)
		Exhibit Reference (2)	Adjustment (3)	
<b>TAXES OTHER THAN INCOME TAXES</b>				
40801000 Assessments	58,468	FIV-15-5W	26,082	84,551
40801100 Purta	-			-
40801201 Fica	-			-
40801101 Local Real Estate-County	14,649			14,649
40801102 Local Real Estate-School	46,071			46,071
40801301 Capital Stock	-			-
40801202 Federal Unemployment	-			-
40801203 State Unemployment	-			-
40801302 Payroll Taxes Capitalized	(3,753)			(3,753)
	115,435		26,082	141,518

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 projected revenues under existing rates for twelve months ending December 31, 2025 and 2024-2025 assessment factors.	
	Projected Operating Revenues Under Existing Rates for the Twelve Months Ending December 31, 2025	8,005,147
	Combined 2024-2025 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.676148%
	Projected 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 Ending December 31, 2025 ( 8,005,147	
	x 0.00676148 )	54,127
	Less: Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ended December 31, 2024 (Refer to Exhibit No. HIV-15W)	52,824
		1,302
40801000	Taxes Other Than Income Taxes-Assessments	1,302

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 ending December 31, 2025 and 2024-2025 assessment factors.	
	Pro Forma Operating Revenues Under Existing Rates for the Twelve Months Ending December 31, 2025	8,197,774
	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 Ending December 31, 2025 ( 8,197,774	
	x 0.00676148 )	55,429
	Less: Projected Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ended December 31, 2025 (Refer to Exhibit No. FIV-15-1W)	54,127
		1,302
40801000	Taxes Other Than Income Taxes-Assessments	1,302

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 projected revenues under existing rates for twelve months ending February 28, 2027 and 2024-2025 assessment factors.	
	Projected Operating Revenues Under Existing Rates for the Twelve Months Ending February 28, 2027	8,454,609
	Combined 2024-2025 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.676148%
	Projected 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 Ending February 28, 2027 ( 8,454,609	
	x 0.00676148 )	57,166
	Less: Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ended December 31, 2025 (Refer to Exhibit No. FIV-15-2W)	55,429
		1,737
40801000	Taxes Other Than Income Taxes-Assessments	1,737

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 ending February 28, 2027 and 2024-2025 assessment factors.	
	Pro Forma Operating Revenues Under Existing Rates for the Twelve Months Ending February 28, 2027	8,647,235
	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 Ending February 28, 2027 ( 8,647,235	
	x 0.00676148 )	58,468
	Less: Projected Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ending February 28, 2027 (Refer to Exhibit No. FIV-15-3W)	57,166
		1,302
40801000	Taxes Other Than Income Taxes-Assessments	1,302

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 February 28, 2027 and 2024-2025 assessment factors.	
	Pro Forma Operating Revenues Under Proposed Rates for the Twelve Months Ending February 28, 2027	12,504,742
	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 Ending February 28, 2027	( 12,504,742
	x 0.00676148 )	84,551
	Less: Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ending February 28, 2027 (Refer to Exhibit No. FIV-15-4W)	58,468
		26,082
40801000	Taxes Other Than Income Taxes-Assessments	26,082

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 PROJECTED AND PRO FORMA FEDERAL AND STATE INCOME TAXES UNDER EXISTING RATES FOR  
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Exhibit No. FIV-17W  
 Page 1 of 3  
 Witness: M E Poff

		Under Existing Rates						
		Pro Forma Twelve Months Ended December 31, 2024 (Refer to Exh No HIV-17W)	Exhibit Reference	Adjustment	Projected Twelve Months Ending December 31, 2025	Exhibit Reference	Adjustment	Pro Forma Twelve Months Ending December 31, 2025
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
40901000	Current Federal Income Tax	(55,246)	FIV-17-2W	(655,470)	(710,716)	FIV-17-5W	17,028	(693,688)
40901100	Current State Income Tax	(25,274)	FIV-17-2W	(269,103)	(294,377)	FIV-17-5W	7,041	(287,336)
41001000	Deferred Federal Income Tax-Accelerated Depreciation	9,833	FIV-17-3W	29,676	39,509			39,509
41001012	Deferred Federal Income Tax-Excess ADIT	(3,184)	FIV-17-4W	3,184	-			-
41201100	Amortization of Investment Tax Credits	-			-			-
		(73,871)		(891,713)	(965,584)		24,069	(941,515)

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

Exhibit No. FIV-17W  
 Page 2 of 3  
 Witness: M E Poff

Under Existing Rates

	Pro Forma Twelve Months Ended December 31, 2025 (1)	Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending February 28, 2027 (4)
40901000 Current Federal Income Tax	(693,688)	FIV-17-7W	118,350	(575,339)
40901100 Current State Income Tax	(287,336)	FIV-17-7W	65,066	(222,270)
41001000 Deferred Federal Income Tax-Accelerated Depreciation	39,509	FIV-17-8W	(11,085)	28,424
41001012 Deferred Federal Income Tax-Excess ADIT	-		-	-
41201100 Amortization of Investment Tax Credits	-			-
	(941,515)		172,330	(769,185)

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 PRO FORMA FEDERAL AND STATE INCOME TAXES UNDER EXISTING AND  
 PROPOSED RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No. FIV-17W  
 Page 3 of 3  
 W Witness: M E Poff

		Under Existing Rates			Under Proposed Rates			
		Projected Twelve Months Ending February 28, 2027 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ending February 28, 2027 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending February 28, 2027 (7)
40901000	Current Federal Income Tax	(575,339)	FIV-17-10W	30,248	(545,091)	FIV-17-11W	744,335	199,244
40901100	Current State Income Tax	(222,270)	FIV-17-10W	11,662	(210,608)	FIV-17-11W	286,974	76,365
41001000	Deferred Federal Income Tax-Accelerated Depreciation	28,424			28,424			28,424
41001012	Deferred Federal Income Tax-Excess ADIT	-			-			-
41201100	Amortization of Investment Tax Credits	-			-			-
		(769,185)		41,910	(727,275)		1,031,308	304,033

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 ending December 31, 2025 based on projected taxable income under existing rates and current Federal and state income tax rates.	
	Projected Net Operating Income	2,191,395
	Add:	
	Amortization of Acquisition	
	Adjustments	27,489
	Nondeductible Meals	99
	Deduct:	
	Tax Repair Expense	2,926,659
	Cost of Removal	255,075
	State Tax Depreciation	1,693,682
	Pro Forma Interest Expense (Interest Synchronization)	1,027,888
	Projected Taxable Income	(3,684,322)
	Projected State Income Tax at 7.99%	(294,377)
		(294,377)
	Federal Bonus Depreciation Less Than State	(5,581)
	Projected Federal Taxable Income	(3,384,363)
	Projected Federal Income Tax at 21%	(710,716)
	Total Projected Current Income Tax	(1,005,094)
	Less: Pro Forma Current Income Taxes for the Twelve Months Ended December 31, 2024	(80,520)
		(924,573)
40901000	Current Federal Income Tax	(655,470)
40901100	Current State Income Tax	(269,103)

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, 2025

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	17,484	(7,652)
2013	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	3,991	5,776	(1,785)
2014	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	11,643	43,218	(31,575)
2015	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	392	11,412	(11,020)
2016	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	3,716	6,158	(2,442)
2017	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	18,228	6,914	11,314
2018	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	7,402	8,055	(653)
2019	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	81,758	62,740	19,018

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, 2025

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	37,770	58,821	(21,051)
2021	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	657,010	435,417	221,593
2022	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	177,421	291,023	(113,602)
2023	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	93,519	88,947	4,572
2024	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	481,298	306,824	174,474
2025	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	104,121	157,173	(53,052)
		1,688,100	1,499,962	188,138
	Deferred Federal Income Tax at 21% ( 188,138 x .21)			39,509
	Less: Pro Forma Deferred Federal Income Tax For Twelve Months Ended December 31, 2024			9,833
				29,676
41001000	Deferred Federal Income Tax-Accelerated Depreciation			29,676

THE YORK WATER COMPANY  
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION  
2025

<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	2,535		2,535	1,086 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 0
2017 Additions (half-year)					
SL Property 50 Adjustment for disposition	6,362	254		254	109 0
	<u>305,164</u>	<u>13,023</u>	<u>0</u>	<u>13,023</u>	<u>5,581</u>

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 CALCULATION OF EXCESS DEFERRED FEDERAL INCOME TAXES RELATED  
 TO ACCELERATED DEPRECIATION FOR THE TWELVE MONTHS ENDING  
 DECEMBER 31, 2025

ACCOUNT	EXPLANATION					ADJUST- MENT INCREASE DECREASE	
	Vintage (1)	Tax Depreciat- ion (2)	Normalized Tax (Booked) Depreciat- ion (3)	Depreciat- ion Subject to Deferral (4)	Turn- Around Year (5)	Weighted Average Rate (6)	Deferred Federal Income Tax (7)
2012	-	-	-	-	2013	34	-
2013	-	-	-	-	2014	34	-
2014	-	-	-	-	2015	34	-
2015	-	-	-	-	2016	34	-
2016	-	-	-	-	2017	34	-
	-	-	-	-			-
	Deferred Federal Income Tax at 21% ( - x .21)						-
	Deferred Federal Income Tax - Excess ADIT						-
	Less: Pro Forma Excess Deferred Federal Income Tax For Twelve Months Ended December 31, 2024						(3,184)
							3,184
41001012	Deferred Federal Income Tax-Excess ADIT						3,184

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 ending December 31, 2025 based on pro forma taxable income under existing rates and current Federal and state income tax rates.	
	Pro Forma Net Operating Income	2,279,522
	Add:	
	Amortization of Acquisition Adjustments	27,489
	Nondeductible Meals	99
	Deduct:	
	Tax Repair Expense	2,926,659
	Cost of Removal	255,075
	State Tax Depreciation	1,693,682
	Pro Forma Interest Expense (Interest Synchronization)	1,027,888
	Pro Forma Taxable Income	(3,596,194)
	Pro Forma State Income Tax at 7.99%	(287,336)
		(287,336)
	Federal Bonus Depreciation Greater Than State	(5,581)
	Pro Forma Federal Taxable Income	(3,303,277)
	Pro Forma Federal Income Tax at 21%	(693,688)
	Total Pro Forma Current Income Tax	(981,024)
	Less: Projected Current Income Taxes for the Twelve Months Ending December 31, 2025	(1,005,094)
		24,069
40901000	Current Federal Income Tax	17,028
40901100	Current State Income Tax	7,041

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 project current Federal and state income tax for the twelve months ending February 28, 2027 based on projected taxable income under existing rates and current Federal and state income tax rates.	
	Projected Net Operating Income	2,434,052
	Add:	
	Amortization of Acquisition Adjustments	27,489
	Nondeductible Meals	99
	Deduct:	
	Tax Repair Expense	2,460,000
	Cost of Removal	87,000
	State Tax Depreciation	1,754,550
	Pro Forma Interest Expense (Interest Synchronization)	1,127,650
	Projected Taxable Income	(2,967,561)
	Projected State Income Tax at 7.49%	(222,270)
		(222,270)
	State Depreciation Greater Than State	(5,583)
	Projected Federal Taxable Income	(2,739,707)
	Projected Federal Income Tax at 21%	(575,339)
	Total Projected Current Income Tax	(797,609)
	Less: Pro Forma Current Income Taxes for the Twelve Months Ending December 31, 2025	(981,024)
		183,415
40901000	Current Federal Income Tax	118,350
40901100	Current State Income Tax	65,066

## 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 FEBRUARY 28, 2027

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	17,440	(7,608)
2013	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	3,991	5,792	(1,801)
2014	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	11,643	43,220	(31,577)
2015	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	392	11,796	(11,404)
2016	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	3,716	6,182	(2,466)
2017	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	18,228	6,668	11,560
2018	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	7,402	8,169	(767)
2019	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	81,758	62,650	19,108
2020	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	34,971	55,295	(20,324)

## 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 FEBRUARY 28, 2027

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2021	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	648,792	429,756	219,036
2022	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	176,514	294,454	(117,940)
2023	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	79,983	89,347	(9,364)
2024	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	442,430	309,365	133,065
2025	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	198,187	159,697	38,490
2026	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	17,596	68,509	(50,913)
2027	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	13,533	45,276	(31,743)
		1,748,967	1,613,616	135,351
	Deferred Federal Income Tax at 21% ( 135,351 x .21)			28,424
	Less: Pro Forma Deferred Federal Income Tax For Twelve Months Ended December 31, 2025			39,509
				(11,085)
41001000	Deferred Federal Income Tax-Accelerated Depreciation			(11,085)

THE YORK WATER COMPANY  
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION  
FEBRUARY 28, 2027

<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-(4)
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 0
2017 Additions (half-year)					
SL Property 50 Adjustment for disposition	6,362	254		254	109 0
	<u>305,164</u>	<u>13,027</u>	<u>0</u>	<u>13,027</u>	<u>5,583</u>

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 ending February 28, 2027 based on pro forma taxable income under existing rates and current Federal and state income tax rates.	
	Pro Forma Net Operating Income	2,589,752
	Add:	
	Amortization of Acquisition	
	Adjustments	27,489
	Nondeductible Meals	99
	Deduct:	
	Tax Repair Expense	2,460,000
	Cost of Removal	87,000
	State Tax Depreciation	1,754,550
	Pro Forma Interest Expense (Interest Synchronization)	1,127,650
	Pro Forma Taxable Income	(2,811,861)
	Pro Forma State Income Tax at 7.49%	(210,608)
		(210,608)
	State Depreciation Greater Than State	(5,583)
	Pro Forma Federal Taxable Income	(2,595,669)
	Pro Forma Federal Income Tax at 21%	(545,091)
	Total Pro Forma Current Income Tax	(755,699)
	Less: Projected Current Income Taxes for the Twelve Months Ending February 28, 2027	(797,609)
		41,910
40901000	Current Federal Income Tax	30,248
40901100	Current State Income Tax	11,662

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 Increase in Sales of Water	3,857,507	
	Add: Increase in Late Charges		
	Less: Increase in Taxes Other Than Income Taxes and Uncollectible Accounts	26,082	
	Increase in State Taxable Income	3,831,425	
	State Income Tax at 7.49%	286,974	286,974
	Increase in Federal Taxable Income	3,544,451	
	Federal Income Tax at 21%		744,335
			1,031,308
40901000	Current Federal Income Tax		744,335
40901100	Current State Income Tax		286,974

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 projected income for the twelve months ending December 31, 2025 shown on Exhibit No. FIV-17-1W is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 49,847,442 x weighted debt cost rate of 2.06%  
= interest expense utilized for income tax calculations of 1,027,888

Debt interest expense utilized for the income tax calculation on pro forma income for the twelve months ending December 31, 2025 shown on Exhibit No. FIV-17-5W is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 49,847,442 x weighted debt cost rate of 2.06%  
= interest expense utilized for income tax calculations of 1,027,888

Debt interest expense utilized for the income tax calculation on projected income for the twelve months ending February 28, 2027 shown on Exhibit No. FIV-17-7W is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 54,685,381 x weighted debt cost rate of 2.06%  
= interest expense utilized for income tax calculations of 1,127,650

Debt interest expense utilized for the income tax calculation on pro forma income for the twelve months ending February 28, 2027 shown on Exhibit No. FIV-17-10W is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 54,685,381 x weighted debt cost rate of 2.06%  
= interest expense utilized for income tax calculations of 1,127,650

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
MEASURE OF VALUE AND RATES OF RETURN AT ORIGINAL COST AS OF  
FEBRUARY 28, 2027

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)
February 28, 2027	54,685,381 (a)	8.01% (b)

- (a) Refer to page 3 for a detail of the measure of value as of February 28, 2027.
- (b) Refer to page 6 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, 2025

Elements (1)	Exhibit Reference (2)	Original Cost (3)
Utility Plant in Service Less Accrued Depreciation	FVI-WA	53,976,630
Deduct:		
Deferred Federal Income Taxes Related to Accelerated Depreciation	FV-1-1W	326,873
Excess Deferred Federal Income Taxes Related to Accelerated Depreciation	FV-1-1W	-
Contributions in Aid of Construction Less Accrued Depreciation	FVI-WA	3,979,080
Customers' Advances for Construction Less Accrued Depreciation	FVI-WA	74,080
Funds Supplied Through Customers' Advances Not Expended		-
Total Deductions		4,380,033
Add:		
Materials and Supplies		-
Cash Working Capital		-
Utility Plant Acquisition Adjustment	FV-1-2W, FV-1-3W	233,121
Taxes on Deposits for Construction and Customer Advances	FV-1-4W	17,725
Total Additions		250,846
Total Measure of Value		49,847,442

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
SUMMARY OF MEASURE OF VALUE AS OF FEBRUARY 28, 2027

Elements (1)	Exhibit Reference (2)	Original Cost (3)
Utility Plant in Service Less Accrued Depreciation	FVI-WB	58,737,025
Deduct:		
Deferred Federal Income Taxes Related to Accelerated Dep- reciation	FV-1-1W	342,097
Excess Deferred Federal Income Taxes Related to Accelerated Depreciation	FV-1-1W	-
Contributions in Aid of Construction Less Accrued Depreciation	FVI-WB	3,854,883
Customers' Advances for Con- struction Less Accrued Dep- reciation	FVI-WB	72,574
Funds Supplied Through Cust- omers' Advances Not Expended	FV-1-2	-
Total Deductions		4,269,554
Add:		
Materials and Supplies		-
Cash Working Capital		-
Utility Plant Acquisition Adjustment	FV-1-2W, FV-1-3W	201,051
Taxes on Deposits for Construction and Customer Advances	FV-1-4W	16,860
Total Additions		217,910
Total Measure of Value		54,685,381

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, 2025

	Under Existing Rates						
	Pro Forma Twelve Months Ended December 31, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ended December 31, 2025 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended December 31, 2025 (7)
Operating Revenues	7,835,820	FII-2W	192,626	8,028,446	FII-2W	192,626	8,221,073
Operating Expenses, Depreciation and Taxes							
Operating Expenses	5,703,826	FIII-2W	22,132	5,725,958	FIII-2W	103,196	5,829,154
Depreciation	1,351,117	FI-2W	226,193	1,577,310			1,577,310
Taxes Other Than Income Taxes	109,791	FIV-15W	1,302	111,094	FIV-15W	1,302	112,396
Income Taxes	(73,871)	FIV-17W	(891,713)	(965,584)	FIV-17W	24,069	(941,515)
Total Operating Expenses, Dep- reciation and Taxes	7,090,863		(642,085)	6,448,777		128,568	6,577,346
Net Operating Income Available For Return	744,958		834,712	1,579,669		64,058	1,643,727
Measure of Value as of February 28, 2027 and Rates of Return (Refer to Page 2)	1.36%			2.89%			3.01%
Original Cost Less Accrued Depreciation	54,685,381						

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

	Pro Forma		Under Existing Rates				Pro Forma	
	Twelve Months Ended December 31, 2025	Exhibit Reference	Adjustment	Projected Twelve Months Ended February 28, 2027	Exhibit Reference	Adjustment	Twelve Months Ended February 28, 2027	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Operating Revenues	8,221,073	FII-2W	256,835	8,477,908	FII-2W	192,626	8,670,534	
Operating Expenses, Depreciation and Taxes								
Operating Expenses	5,829,154	FIII-2W	100,569	5,929,723	FIII-2W	35,624	5,965,347	
Depreciation	1,577,310	FI-2W	158,830	1,736,140			1,736,140	
Taxes Other Than Income Taxes	112,396	FIV-15W	1,737	114,133	FIV-15W	1,302	115,435	
Income Taxes	(941,515)	FIV-17W	172,330	(769,185)	FIV-17W	41,910	(727,275)	
Total Operating Expenses, Depreciation and Taxes	6,577,346		433,465	7,010,811		78,836	7,089,647	
Net Operating Income Available For Return	1,643,727		(176,630)	1,467,097		113,790	1,580,887	
Measure of Value as of February 28, 2027 and Rates of Return (Refer to Page 2)	3.01%			2.68%			2.89%	
Original Cost Less Accrued Depreciation	54,685,381							

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
STATEMENT OF CALCULATION OF THE RATE OF RETURN UNDER PROPOSED  
RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027 AND THE ANTIC-  
IPATED RATE OF RETURN WHEN THE PROPOSED RATES BECOME EFFECTIVE

	Under Proposed Rates			Pro Forma Twelve Months Ended February 28, 2027 (4)
	Pro Forma Twelve Months Ended February 28, 2027 (1)	Exhibit Reference (2)	Adjustment (3)	
Operating Revenues	8,670,534	FII-2W	3,857,507	12,528,041
Operating Expenses, Depreciation and Taxes				
Operating Expenses	5,965,347	FIII-2W	-	5,965,347
Depreciation	1,736,140			1,736,140
Taxes Other Than Income Taxes	115,435	FIV-15W	26,082	141,518
Income Taxes	(727,275)	FIV-17W	1,031,308	304,033
Total Operating Expenses, Dep- reciation and Taxes	7,089,647		1,057,391	8,147,038
Net Operating Income Available For Return	1,580,887		2,800,116	4,381,003
Measure of Value as of February 28, 2027 and Rates of Return (Refer to Page 2)	2.89%			8.01%
Original Cost Less Accrued Depreciation	54,685,381			

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION  
AS OF DECEMBER 31, 2025 DEDUCTED FROM THE MEASURE OF VALUE

Year (1)	Deferred Federal Income Taxes (Per Books) (2)
2012	10,508
2013	9,405
2014	(26,661)
2015	1,782
2016	14,244
2017	2,878
2018	3,328
2019	38,978
2020	(9,485)
2021	224,650
2022	(39,538)
2023	31,472
2024	76,454
2025	(11,141)
	326,873

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION  
AS OF FEBRUARY 28, 2027 DEDUCTED FROM THE MEASURE OF VALUE

Year (1)	Deferred Federal Income Taxes (Per Books) (2)
2012	8,910
2013	9,026
2014	(33,292)
2015	(613)
2016	13,726
2017	5,306
2018	3,166
2019	42,991
2020	(13,753)
2021	270,647
2022	(64,306)
2023	29,506
2024	104,398
2025	(3,058)
2026	(10,692)
2027	(6,666)
	355,297

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION  
AS OF FEBRUARY 28, 2027 DEDUCTED FROM THE MEASURE OF VALUE

Projected Deferred Taxes at 2-28-26	330,933
Projected Deferred Taxes at 2-29-27	355,297
Increase in Deferred Taxes	24,363

Month (1)	Deferred Federal Income Taxes (Per Books) (2)	Increase Per Month (3)	Proration (4)	Prorated Increase Per Month (5)	Deferred Federal Income Taxes (Per Reg. Sec. 1.167) (6)	Difference (7)
Balance Deferred Taxes						
2/28/2026	330,933		365/365	-	330,933	-
3/31/2026	332,964	2,030	335/365	1,863	332,797	(167)
4/30/2026	334,994	2,030	305/365	1,697	334,493	(501)
5/31/2026	337,024	2,030	274/365	1,524	336,017	(1,007)
6/30/2026	339,054	2,030	244/365	1,357	337,375	(1,680)
7/31/2026	341,085	2,030	213/365	1,185	338,559	(2,525)
8/31/2026	343,115	2,030	182/365	1,012	339,572	(3,543)
9/30/2026	345,145	2,030	152/365	845	340,417	(4,728)
10/31/2026	347,175	2,030	121/365	673	341,090	(6,085)
11/30/2026	349,206	2,030	91/365	506	341,596	(7,609)
12/31/2026	351,236	2,030	60/365	334	341,930	(9,306)
1/31/2027	353,266	2,030	29/365	161	342,091	(11,175)
2/28/2027	355,297	2,030	1/365	6	342,097	(13,200)

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
UTILITY PLANT ACQUISITION ADJUSTMENT  
FELTON BOROUGH ASSETS  
AS OF DECEMBER 31, 2025 AND FEBRUARY 28, 2027

Acquisition Costs	913,679
Less Depreciated Original Cost of Wastewater Property and Rights	618,871
Acquisition Adjustment Subject to Amortization	294,808
Acquisition Adjustment Subject to Amortization	147,404

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 (the effective date of rates under Order No. R-2022-3031340) and ends February 28, 2033.

Amortization During the Period 03-01-23 Through December 31, 2025	41,764
Unamortized Acquisition Adjustment As Of December 31, 2025	105,640

	<u>Amortization</u>	<u>Unamortized Balance</u>
Jan-26	1,228	104,411
Feb-26	1,228	103,183
Mar-26	1,228	101,954
Apr-26	1,228	100,726
May-26	1,228	99,498
Jun-26	1,228	98,269
Jul-26	1,228	97,041
Aug-26	1,228	95,813
Sep-26	1,228	94,584
Oct-26	1,228	93,356
Nov-26	1,228	92,128
Dec-26	1,228	90,899
Jan-27	1,228	89,671
Feb-27	1,228	88,442

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  
UTILITY PLANT ACQUISITION ADJUSTMENT  
YORK HAVEN SEWER AUTHORITY ASSETS  
AS OF DECEMBER 31, 2025 AND FEBRUARY 28, 2027

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

Projected Amortization During the Period 01-01-26  
Through February 28, 2027

	<u>Amortization</u>	<u>Unamortized Balance</u>
Jan-26	1,062	126,419
Feb-26	1,062	125,356
Mar-26	1,062	124,294
Apr-26	1,062	123,232
May-26	1,062	122,169
Jun-26	1,062	121,107
Jul-26	1,062	120,045
Aug-26	1,062	118,982
Sep-26	1,062	117,920
Oct-26	1,062	116,858
Nov-26	1,062	115,795
Dec-26	1,062	114,733
Jan-27	1,062	113,671
Feb-27	1,062	112,608

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, 2022 AND FEBRUARY 29, 2024

Taxes on Deposits for Construction and Customer Advances at December 31, 2024		18,479
Depreciation on Projects for the period ending December 31, 2025 at 4%	(2,761)	
State Income Tax Deduction at 7.99%	(221)	
Federal Income Tax Deduction at 21%	(533)	
Tax Deduction on Deposits for Construction and Customer Advances at December 31, 2025		(754)
Net Taxes on Deposits for Construction and Customer Advances at December 31, 2025		17,725
Depreciation on Projects for the period ending February 28, 2027 at 4%	(3,221)	
State Income Tax Deduction at 7.42%	(239)	
Federal Income Tax Deduction at 21%	(626)	
Tax Deduction on Deposits for Construction and Customer Advances at February 28, 2027		(865)
Net Taxes on Deposits for Construction and Customer Advances at February 28, 2027		16,860

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 PROJECTED MONTHLY ACTIVITY AND BALANCES FOR WASTEWATER FOR  
 THE TWELVE MONTHS ENDING DECEMBER 31, 2025 FOR UTILITY PLANT  
 UNDER CONSTRUCTION AND UTILITY PLANT IN SERVICE

Exhibit No.FV-12-1W  
 Page 1 of 1  
 Witness: J T Hand

Period (1)	Utility Plant Under Construction (Account No. 105)				Utility Plant in Service (Account No. 101)			Balance End of Period (9)=(6)+(7) -(8)
	Balance Beginning of Period (2)	Construction Expenditures (3)	Plant Transferred to in Service (4)	Balance End of Period (5)=(2)+(3) -(4)	Balance Beginning of Period (6)	Plant Transferred From Under Construction (7)	Retirements (8)	
December, 2024				1,831,448 (a)				62,544,668
January, 2025	1,831,448	704,167	61,347	2,474,268	62,544,668	61,347	-	62,606,015
February	2,474,268	756,167	489,701	2,740,734	62,606,015	489,701	-	63,095,716
March	2,740,734	704,167	402,298	3,042,602	63,095,716	402,298	22,352	63,475,662
April	3,042,602	663,333	3,333	3,702,602	63,475,662	3,333	-	63,478,995
May	3,702,602	746,333	86,333	4,362,602	63,478,995	86,333	-	63,565,329
June	4,362,602	663,333	1,623,801	3,402,135	63,565,329	1,623,801	-	65,189,129
July	3,402,135	707,500	3,333	4,106,302	65,189,129	3,333	-	65,192,462
August	4,106,302	723,000	18,833	4,810,468	65,192,462	18,833	-	65,211,296
September	4,810,468	707,500	1,011,032	4,506,936	65,211,296	1,011,032	-	66,222,328
October	4,506,936	615,000	3,333	5,118,603	66,222,328	3,333	-	66,225,661
November	5,118,603	617,000	5,333	5,730,269	66,225,661	5,333	-	66,230,995
December	5,730,269	615,000	2,872,681	3,472,589	66,230,995	2,872,681	17,005	69,086,670

(a) Includes Utility Plant Under Construction As Of December 31, 2024  
 Which Is Completed And In Service (Refer to Exhibit No. FV-12-2W).

Also Includes Utility Plant Under Construction As Of December 31, 2024  
 Which Will Be Completed And Placed In Service During The Twelve  
 Months Ending December 31, 2025. ( Refer to Exhibit No. FV-12-2W)



THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 PROJECTED ADDITIONS PLACED IN SERVICE FOR WASTEWATER  
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Exhibit No.FV-12-2W  
 Page 2 of 3  
 Witness: J T Hand

Description	Acct No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Vega Radar System	380								8,000					8,000
LIDA Trash Pump	380		2,500											2,500
Letterkenny Composite Samplers	380					25,000								25,000
Shop Equipment														0
Lab Equipment														
Lab Equipment	394		7,500						7,500					15,000
Communication Equipment														
LIDA SCADA System	396												140,000	140,000
		3,333	55,333	335,833	3,333	86,333	1,528,333	3,333	18,833	950,833	3,333	5,333	2,788,333	5,782,500

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 PROJECTED ADDITIONS PLACED IN SERVICE FOR WASTEWATER  
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Exhibit No.FV-12-2W  
 Page 3 of 3  
 Witness: J T Hand

Description	Acct No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Utility Plant Under Construction as of December 31, 2024 Which Is Completed and Placed In Service As of December 31, 2024 (These Expenditures <b>Are Not</b> Included In The Company's Forecast of Construction Expend- itures For 2025 (Exhibit No. HXI-4)														
WA22-036 Purch&Install Gen Country View	355	58,014												58,014
WA24-034 Rebuild Influent EQ Pump #2	371		4,082											4,082
WA24-037 Filtrate Pump Repl at S Patrol	371		7,854											7,854
WA24-039 Replace 8" sewer Valley View	361		202,312											202,312
WA24-043 Replace Pump at MESCO PS	371		19,877											19,877
WA22-028A Addlt cost Amblebrook WWTP	354		200,242											200,242
		58,014	434,367	0	0	0	0	0	0	0	0	0	0	492,381
Utility Plant Under Construction as of December 31, 2024 Which Will Be Completed and Placed In Service During 2025 (These Expenditures <b>Are Not</b> Included In The Company's Forecast of Construction Expend- itures For 2025 (Exhibit No. HXI-4)														
WA14-006 SYC WWTP Scada & Monitoring	396									13,228				13,228
WA19-020 Felton Borough WWTP Scada	396			51,042										51,042
WA19-021 Letterkenny Twp WWTP Scada	396									13,256				13,256
WA22-033 Scada System Conewago Ind	396									17,516				17,516
WA23-042 Amblebrook WW Section D Sewer	361						78,331							78,331
WA23-045 Repl Surge Arrestor- Conewago	380			5,842										5,842
WA23-051 Sewer Main Relining W Market	361												84,347	84,347
WA24-024 Scada Upgrades for S Patrol	396									9,486				9,486
WA24-044 New Influent Screen at Mesco	380			3,830										3,830
WA24-052 Mesco Effluent Line Repl	380						11,239							11,239
WA24-053 Network Equip S Patrol Rd	390			5,750										5,750
WA24-054 Replace Fence at Mesco	354						5,897							5,897
WA24-057 Chlorine & Alum Pump Upgrades	371									6,713				6,713
		0	0	66,465	0	0	95,467	0	0	60,199	0	0	84,347	306,478
		61,347	489,701	402,298	3,333	86,333	1,623,801	3,333	18,833	1,011,032	3,333	5,333	2,872,681	6,581,359



THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 PROJECTED MONTHLY ACTIVITY AND BALANCES FOR WASTEWATER FOR  
 THE FOURTEEN MONTHS ENDING FEBRUARY 28, 2027 FOR UTILITY PLANT  
 UNDER CONSTRUCTION AND UTILITY PLANT IN SERVICE

Exhibit No.FV-12-4W  
 Page 1 of 1  
 Witness: J T Hand

Period (1)	Utility Plant Under Construction (Account No. 105)				Utility Plant in Service (Account No. 101)			
	Balance Beginning of Period (2)	Construction Expenditures (3)	Plant Transferred to in Service (4)	Balance End of Period (5)=(2)+(3) -(4)	Balance Beginning of Period (6)	Plant Transferred From Under Construction (7)	Retirements (8)	Balance End of Period (9)=(6)+(7) -(8)
December, 2025				3,472,589 (a)				69,086,670
January, 2026	3,472,589	868,333	5,000	4,335,922	69,086,670	5,000	-	69,091,670
February	4,335,922	936,833	73,500	5,199,255	69,091,670	73,500	-	69,165,170
March	5,199,255	868,333	242,500	5,825,089	69,165,170	242,500	-	69,407,670
April	5,825,089	829,167	5,000	6,649,255	69,407,670	5,000	-	69,412,670
May	6,649,255	937,167	113,000	7,473,422	69,412,670	113,000	21,775	69,503,895
June	7,473,422	829,167	590,000	7,712,589	69,503,895	590,000	-	70,093,895
July	7,712,589	911,667	5,000	8,619,255	70,093,895	5,000	-	70,098,895
August	8,619,255	1,002,167	95,500	9,525,922	70,098,895	95,500	-	70,194,395
September	9,525,922	911,667	117,500	10,320,089	70,194,395	117,500	-	70,311,895
October	10,320,089	912,500	5,000	11,227,589	70,311,895	5,000	-	70,316,895
November	11,227,589	912,500	5,000	12,135,089	70,316,895	5,000	-	70,321,895
December	12,135,089	912,500	4,485,000	8,562,589	70,321,895	4,485,000	5,800	74,801,095
January, 2027	8,562,589	757,500	5,000	9,315,089	74,801,095	5,000	-	74,806,095
February	9,315,089	757,500	671,667	9,400,922	74,806,095	671,667	-	75,477,762

(a) Includes Utility Plant Under Construction As Of December 31, 2025  
 Which Will be Completed And Placed In Service by February 28, 2027  
 (Refer to Exhibit No. FV-12-5)

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 PROJECTED ADDITIONS PLACED IN SERVICE FOR WASTEWATER  
 FOURTEEN MONTHS ENDED FEBRUARY 28, 2027

Exhibit No.FV-12-5W  
 Page 1 of 1  
 Witness: J T Hand

Description	Acct No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2027 Jan	Feb	Total
<b>Wastewater</b>																
<b>Structures and Improvements</b>																
LW WWTP Expansion - Eng	354												400,000			400,000
LW WWTP Expansion	354												1,800,000			1,800,000
Jacobus York Rd PS Renovation - Eng	354												60,000			60,000
Jacobus York Rd PS Renovation	354												320,000			320,000
CIP Shed	354		10,000													10,000
Asbury Landscaping	354															12,000
CVM Shed	354					12,000										12,000
York Haven WWTP Upgrades	354			37,500						37,500						75,000
SYC Water Connection	354					20,000										20,000
SYC Gate	354								20,000							20,000
SYC Shed	354								18,000							18,000
LIDA Stone Pile Storage	354					10,000										10,000
<b>Power Generation Equipment</b>																
Generators	355						40,000									40,000
Suitcase Generators	355					4,000										4,000
<b>Collection Sewers</b>																
Sewer Main Rehabilitation	361												1,900,000			1,900,000
I & I Reduction / Manhole Rehab	361	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	70,000
Replace Existing Main	361						500,000								666,667	1,166,667
Bypass Valves	361									45,000						45,000
LIDA Manhole Rehab	361					20,000										20,000
<b>Pumping Equipment</b>																
Rebuild Pumps	371									30,000						30,000
<b>Treatment &amp; Monitoring Equipment</b>																
SYC Effluent Flow Meter - Eng	380			20,000												20,000
SYC Effluent Flow Meter	380			130,000												130,000
Samplers	380			50,000												50,000
Asbury - Blowers	380					15,000										15,000
York Haven - Comminutors	380		45,000						45,000							90,000
SYC - Blower	380					15,000										15,000
Trash Pumps	380		6,000													6,000
LIDA Kaeser Compressor	380					20,000										20,000
LIDA UV System	380						25,000									25,000
<b>Shop Equipment</b>																
<b>Lab Equipment</b>																
Lab Equipment	394		7,500						7,500							15,000
		5,000	73,500	242,500	5,000	113,000	590,000	5,000	95,500	117,500	5,000	5,000	4,485,000	5,000	671,667	6,418,667
<b>Utility Plant Under Construction</b>																
as of December 31, 2025																
Which is Completed																
and Placed In Service																
As of December 31, 2025																
(These Expenditures																
Are Not Included in The																
Company's Forecast of																
Construction Expenditures																
Fourteen Months Ending February 28, 2027																
(Exhibit No. HXI-4)																
																0
																0
																0
																0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Utility Plant Under Construction</b>																
as of December 31, 2025																
Which Will Be Completed																
and Placed In Service																
During Period Ending February 29, 2024																
(These Expenditures																
Are Not Included in The																
Company's Forecast of																
Construction Expenditures																
Fourteen Months Ending February 28, 2027																
(Exhibit No. HXI-4)																
																0
																0
																0
																0
		5,000	73,500	242,500	5,000	113,000	590,000	5,000	95,500	117,500	5,000	5,000	4,485,000	5,000	671,667	6,418,667

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 PROJECTED RETIREMENTS REMOVED FROM SERVICE FOR WASTEWATER  
 FOURTEEN MONTHS ENDED FEBRUARY 28, 2027

Exhibit No.FV-12-6W  
 Page 1 of 2  
 Witness: J T Hand

Description	Acct No.	2026 Jan	Year	Feb	Year	Mar	Year	Apr	Year	May	Year	Jun	Year	Jul	Year
Wastewater															
Structures and Improvements															
Power Generation Equipment															
Collection Sewers															
Replace Existing Main	361														
Pumping Equipment															
Treatment & Monitoring Equipment															
Asbury - Blowers	380									4,950	1995				
SYC - Blower	380									16,825	2009				
Shop Equipment															
Lab Equipment															
		0		0		0		0		21,775		0		0	

Retirements Associated With Utility Plant Under Construction As Of December 31, 2022 Which Will Be Completed and Placed In Service During Fourteen Months Ending February 28, 2027	Acct No.	2026 Jan	Year	Feb	Year	Mar	Year	Apr	Year	May	Year	Jun	Year	Jul	Year
		0		0		0		0		0		0		0	
		0		0		0		0		21,775		0		0	

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUB  
 PROJECTED RETIREMENTS REMOVED FROM SERVI  
 FOURTEEN MONTHS ENDED FEBRUARY 28, 2027

Exhibit No.FV-12-6W  
 Page 2 of 2  
 Witness: J T Hand

Description	Acct No.	Aug	Year	Sep	Year	Oct	Year	Nov	Year	Dec	Year	2027 Jan	Year	Feb	Year	Total
Wastewater																
Structures and Improvements																
Power Generation Equipment																
Collection Sewers																
Replace Existing Main	361									5,800	1935					5,800
Pumping Equipment																
Treatment & Monitoring Equipment																
Asbury - Blowers	380															4,950
SYC - Blower	380															16,825
Shop Equipment																
Lab Equipment																
		0		0		0		0		5,800		0		0		27,575

Retirements Associated With Utility Plant Under Construction As Of December 31, 2022 Which Will Be Completed and Placed In Service During Fourteen Months Ending February 28, 202	Acct No.	Aug	Year	Sep	Year	Oct	Year	Nov	Year	Dec	Year	2027 Jan	Year	Feb	Year	Total
																0
																0
																0
																0
		0		0		0		0		0		0		0		0
		0		0		0		0		5,800		0		0		27,575

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. FV-16-1W for the projected balances of contributions in aid of construction for the twelve months ending December 31, 2025.

Refer to Exhibit No. FV-16-2W for the projected balances of customers advances for construction for the twelve months ending December 31, 2025.

Refer to Exhibit No. FV-16-3W for the projected balances of contributions in aid of construction for the twelve months ending February 28, 2027.

Refer to Exhibit no. FV-16-4W for the projected balances of customers advances for construction for the twelve months ending February 28, 2027.

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, 2025

Exhibit No.FV-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
2025											-
	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, 2025

Year	360.2 (Force)	361.2 (Gravity)	361.21 (Manholes)	363 (Service Laterals)	Total
2023		17,841			17,841
2024		59,394			59,394
2025					-
	-	77,235	-	-	77,235

THE YORK WATER COMPANY  
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
 CONTRIBUTIONS IN AID OF CONSTRUCTION FOR WASTEWATER  
 FEBRUARY 28, 2027

Exhibit No.FV-16-3W  
 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
2025											
JAN 2026											-
FEB 2026											-
MAR 2026											-
APR 2026											-
MAY 2026											-
JUN 2026											-
JUL 2026											-
AUG 2026											-
SEP 2026											-
OCT 2026											-
NOV 2026											-
DEC 2026											-
JAN 2027											-
FEB 2027											-
	74,864	287,531		65,166	1,156,438	221,119	395,975	13,916	3,036,338		5,323,041

THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
CUSTOMERS' ADVANCES FOR CONSTRUCTION  
FEBRUARY 28, 2027

Year	360.2 (Force)	361.2 (Gravity)	361.21 (Manholes)	363 (Service Laterals)	Total
2023		17,841			17,841
2024		59,394			59,394
2025					-
JAN 2026					-
FEB 2026					-
MAR 2026					-
APR 2026					-
MAY 2026					-
JUN 2026					-
JUL 2026					-
AUG 2026					-
SEP 2026					-
OCT 2026					-
NOV 2026					-
DEC 2026					-
JAN 2027					-
FEB 2027					-
	-	77,235	-	-	77,235