

THE YORK WATER COMPANY

YORK, PENNSYLVANIA

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF FEBRUARY 28, 2027

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

THE YORK WATER COMPANY

York, Pennsylvania

2027 DEPRECIATION STUDY

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RELATED TO WATER PLANT
AS OF FEBRUARY 28, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

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May 28, 2025

The York Water Company
130 East Market Street
York, PA 17405

Attention Mr. Matthew E. Poff
Chief Financial Officer

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of February 28, 2027. The results of our study as of December 31, 2025 are presented in our report titled "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2025". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, appearing to read "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink, appearing to read "Frederick B. Johnston, Jr.".

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

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PART I. RESULTS OF STUDY

THE YORK WATER COMPANY

DEPRECIATION STUDY

RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-11 summarize the results of the depreciation study as of February 28, 2027. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of February 28, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to February 28, 2027. Table 3 sets forth the calculation of the depreciation accruals for the fourteen months ended February 28, 2027. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2022 through 2026, beginning on pages III-2 through III-5.

THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF FEBRUARY 28, 2027

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
INTANGIBLE PLANT								
301.00	ORGANIZATION	NONDEPR.	8,574.09					
302.00	FRANCHISES AND CONSENTS	NONDEPR.	4,917.92					
	TOTAL INTANGIBLE PLANT		13,492.01					
NONDEPRECIABLE PLANT								
303.11	WATER RIGHT	NONDEPR.	39,971.90					
303.12	RESERVOIR LAND	NONDEPR.	883,813.47					
303.20	POWER AND PUMPING LAND	NONDEPR.	1,085,621.18					
303.30	PURIFICATION LAND	NONDEPR.	1,751,021.85					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	148,256.00					
303.50	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	NONDEPR.	631,665.06					
303.61	OFFICE LAND	NONDEPR.	115,023.00					
303.62	STORES, SHOP AND GARAGE LAND	NONDEPR.	135,844.51					
	TOTAL NONDEPRECIABLE PLANT		4,791,216.97					
DEPRECIABLE PLANT								
304.15	OTHER WATER SOURCE STRUCTURES	SQUARE	326,277.24	109,783	216,494	8,122	2.49	26.7
304.20	POWER AND PUMPING STRUCTURES	VARIOUS	18,057,900.91	5,401,288	12,656,612	404,131	2.24	31.3
304.30	PURIFICATION BUILDINGS	VARIOUS	5,590,028.69	1,838,638	3,751,390	157,719	2.82	23.8
304.61	OFFICE BUILDINGS	75-R0.5	2,113,959.88	753,627	1,360,332	68,807	3.25	19.8
304.62	STORES, SHOP AND GARAGE BUILDINGS	60-R2.5	3,401,681.32	2,464,264	937,417	166,294	4.89	5.6
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-R1.5	533,772.68	346,854	186,919	21,234	3.98	8.8
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	VARIOUS	58,575,729.10	1,201,558	57,374,171	843,316	1.44	68.0
306.00	LAKE, RIVER AND OTHER INTAKES	VARIOUS	3,714,995.25	1,693,633	2,021,363	76,380	2.06	26.5
307.00	WELLS AND SPRINGS	35-S1	208,052.13	84,384	123,668	6,268	3.01	19.7
309.00	SUPPLY MAINS	65-S3	9,145,682.67	1,144,537	8,001,146	156,732	1.71	51.0
310.20	POWER GENERATION EQUIPMENT	35-R2.5	3,380,769.87	1,360,375	2,020,395	94,048	2.78	21.5
310.70	OIL ENGINE PUMPING EQUIPMENT	50-S2.5	1,365,207.84	718,567	646,640	38,159	2.80	16.9
311.00	ELECTRIC PUMPING EQUIPMENT	50-R1.5	7,691,325.95	2,176,028	5,515,298	182,698	2.38	30.2
	PUMPING EQUIPMENT	10-SQ	698,223.47	698,223	0	0	-	-
	SCADA EQUIPMENT							
	TOTAL ACCOUNT 311		8,389,549.42	2,874,251	5,515,298	182,698	2.18	

THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF FEBRUARY 28, 2027

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
342.00	STORES EQUIPMENT OTHER TOW MOTOR	96,282.11 139,268.47	59,892 91,885	36,390 47,383	2,747 12,888	2.85	13.2
	TOTAL ACCOUNT 342	235,550.58	151,777	83,773	15,635		
343.10	SHOP EQUIPMENT	194,743.96	46,587	148,157	6,346	3.26	23.3
343.20	TOOLS AND WORK EQUIPMENT	1,517,961.10	549,594	968,367	53,943	3.55	18.0
343.30	TRACTOR AND EQUIPMENT	34,370.50	33,512	858	858	2.50	1.0
344.00	LABORATORY EQUIPMENT	215,193.31	35,447	179,746	13,446	6.25	13.4
345.00	POWER OPERATED EQUIPMENT	266,928.14	115,271	151,657	649	**	
346.00	COMMUNICATION EQUIPMENT	5,709,148.73	2,569,961	3,139,188	347,329	6.08	9.0
347.00	MISCELLANEOUS EQUIPMENT	600,174.37	389,162	211,013	26,500	4.42	8.0
	TOTAL DEPRECIABLE PLANT	638,293,366.81	122,414,932	515,878,429	12,965,807		
	TOTAL WATER PLANT IN SERVICE	643,098,075.79	122,414,932	515,878,429	12,965,807		
CUSTOMERS' ADVANCES FOR CONSTRUCTION							
304.20	POWER AND PUMPING STRUCTURES					1.09	9.3
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	36,183.63	32,520	3,664	393	0.30	12.8
331.00	TRANSMISSION AND DISTRIBUTION MAINS CAST IRON MAINS - 6 INCH AND 8 INCH	135,892.51	130,638	5,255	410		
		13,708,326.45	4,423,209	9,285,117	117,548	0.86	79.0
	TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION	13,880,402.59	4,586,367	9,294,036	118,351		
CONTRIBUTIONS IN AID OF CONSTRUCTION							
303.50	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	194,260.97	100,930	50,277	4,663	3.08	10.8
304.20	POWER AND PUMPING STRUCTURES	151,206.65	3,423	1,139	54	1.18	21.1
304.30	PURIFICATION BUILDINGS	4,562.38	25,206	45,419	765	1.08	59.4
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	70,625.00	3,350	3,350	173	3.46	19.4
307.00	WELLS AND SPRINGS	5,000.00	28,409	27,375	1,617	2.90	16.9
310.20	POWER GENERATION EQUIPMENT/PUMPING	55,783.55	60,011	48,840	1,776	1.63	27.5
311.00	ELECTRIC PUMPING EQUIPMENT	108,851.35					
320.00	PURIFICATION SYSTEM						
	CHEMICAL TREATMENT EQUIPMENT	7,698.00	6,633	1,065	62	0.81	17.2
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	1,753,165.07	810,132	943,033	40,180	2.29	23.5

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF FEBRUARY 28, 2027

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
331.00	TRANSMISSION AND DISTRIBUTION MAINS CAST IRON MAINS - 4 INCH AND UNDER CAST IRON MAINS - 6 INCH AND 8 INCH CAST IRON MAINS - 10 INCH AND OVER VALVES AND VALVE BOXES COPPER, PLASTIC AND GALVANIZED	28,020.10 36,370,108.53 5,542,842.69 79,579.37 482,463.21	10,030 7,986,512 557,422 17,239 100,338	17,990 28,383,597 4,985,421 62,340 382,125	386 460,101 54,805 888 8,452	1.38 1.27 0.99 1.12 1.75	46.6 61.7 91.0 70.2 45.2
	TOTAL ACCOUNT 331	42,503,013.90	8,671,541	33,831,473	524,632		
333.00	SERVICES	457,357.40	148,893	308,464	6,264	1.37	49.2
334.00	METERS	35,905.94	34,840	1,066	139	0.39	7.7
335.00	FIRE HYDRANTS	74,040.63	31,111	42,930	1,005	1.36	42.7
340.00	OFFICE FURNITURE AND EQUIPMENT COMPUTER	4,492.86	4,493	0	0	-	-
	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION	45,425,963.70	9,927,272	35,304,431	581,330		
	AMORTIZATION OF NEGATIVE NET SALVAGE				3,167,249		
	TOTAL WATER PLANT	583,791,709.50	107,901,293	471,279,962	15,433,375		

* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

** Annual Accrual is Charged to Clearing Account by Asset.

THE YORK WATER COMPANY

TABLE 2. BRINGFORWARD TO FEBRUARY 28, 2027 OF BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2025

ACCOUNT (1)	BOOK DEPRECIATION RESERVE AS OF 12/31/2025 (2)	FOURTEEN MONTHS ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	FOURTEEN MONTHS RETIREMENTS (5)	PROJECTED COST OF REMOVAL (6)	PROJECTED GROSS SALVAGE (7)	ACQUISITIONS AND TRANSFERS (8)	BOOK DEPRECIATION RESERVE AS OF 2/28/2027 (9)
	+	+	-	-	+	+	=	
UTILITY PLANT								
304.15	101,724	8,059						109,783
304.20	5,029,461	399,892		28,065				5,401,288
304.30	1,686,520	151,657	461					1,838,638
304.61	688,288	63,956	1,383					753,627
304.62	2,302,004	162,260						2,464,264
304.63	323,208	23,646						346,854
305.00	70,505	852,781	278,272					1,201,558
306.00	1,616,642	75,786	1,205					1,693,633
307.00	78,018	6,366						84,384
309.00	987,622	156,391	524					1,144,537
310.20	1,230,804	97,366	32,205					1,360,375
310.70	679,249	39,318						718,567
311.00	2,702,844	167,188	4,219					2,874,251
320.10	7,427,375	465,406	3,471					7,896,252
320.11	49,429	14,598						64,027
320.20	1,076,001	84,138						1,160,139
320.30	927,435	55,606						983,041
TOTAL 320	9,480,240	619,748	3,471	0	0	0	0	10,103,459
330.00	14,494,636	1,021,793	37,535	170,344	34,069			15,349,551
331.01	287,391	1,619	42,354					331,364
331.02	10,625,424	1,235,914	998,478	49,416	741,243			12,069,157
331.03	23,336,794	1,587,839	597,462	77,654	493,879			24,950,562
331.04	166,117	0	207,875				(207,875)	166,117
331.05	347,050	6,880	7,484					361,414
331.06	719,132	41,855						760,987
331.07	3,823,412	435,405	225,152	14,119	85,278		207,875	4,592,447
331.08	2,124,964	132,885	35,243					2,293,092
331.09	63,523	3,708						67,231
331.10	9,957	6						9,963
331.11	6,584	272						6,856
331.12	127,208	2,832						130,040
331.14	38,688	7,205						45,893
331.99	2,314,964	230,842	18					2,545,824
TOTAL 331	43,991,208	3,687,262	2,114,066	141,189	1,320,400	0	0	48,330,947
333.00	11,537,864	1,268,627	1,112,074	299,087	1,040,822	50,845		12,629,501
334.00	7,334,668	1,164,464	(19,512)	1,422,964	14,230	42,689		7,085,115
335.00	1,714,810	313,142	306,360	94,373	270,851	1,887		1,970,975
336.00	232,205	20,062						252,267
340.10	236,426	6,414						242,840
340.20	100,374	1,506						101,880
340.30	18,107	3,733						21,840
340.40	1,140,010	170,842	99					1,310,951
340.50	9,538,202	489,419		11,086,534				(1,058,913)
TOTAL 340	11,033,119	671,914	99	11,086,534	0	0	0	618,598
341.10	NA							NA
341.20	NA							NA
TOTAL 341	1,900,633	822,275	0	531,459	0	0	0	2,191,449
342.10	57,305	2,686	(99)					59,892
342.20	76,849	15,036						91,885
TOTAL 342	134,154	17,722	(99)	0	0	0	0	151,777
343.10	41,654	4,933						46,587
343.20	497,934	52,740	(1,080)					549,594
343.30	31,797	1,715						33,512
344.00	20,943	14,504						35,447
345.00	114,515	756						115,271
346.00	2,241,624	328,337						2,569,961
347.00	360,615	30,549	(2,002)					389,162
SUBTOTAL PLANT	122,659,508	12,245,209	3,869,181	13,774,015	2,680,372	95,421	0	122,414,932
LESS:								
ADVANCES								
304.20	(32,133)	(387)						(32,520)
330.00	(130,230)	(408)						(130,638)
331.02	(4,294,877)	(128,332)						(4,423,209)
SUBTOTAL ADVANCES	(4,457,240)	(129,127)	0	0	0	0	0	(4,586,367)

THE YORK WATER COMPANY

TABLE 2. BRINGFORWARD TO FEBRUARY 28, 2027 OF BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2025

ACCOUNT (1)	BOOK DEPRECIATION RESERVE AS OF 12/31/2025 (2)	+	FOURTEEN MONTHS ACCRUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	FOURTEEN MONTHS RETIREMENTS (5)	-	PROJECTED COST OF REMOVAL (6)	+	PROJECTED GROSS SALVAGE (7)	+	ACQUISITIONS AND TRANSFERS (8)	=	BOOK DEPRECIATION RESERVE AS OF 2/28/2027 (9)
CONTRIBUTIONS															
304.20	(96,340)		(4,590)												(100,930)
304.30	(3,369)		(54)												(3,423)
305.00	(24,443)		(763)												(25,206)
307.00	(1,474)		(176)												(1,650)
310.20	(26,775)		(1,634)												(28,409)
311.00	(58,204)		(1,807)												(60,011)
320.00	(6,568)		(65)												(6,633)
330.00	(769,766)		(40,366)												(810,132)
331.01	(9,638)		(392)												(10,030)
331.02	(7,535,335)		(451,177)												(7,986,512)
331.03	(502,548)		(54,874)												(557,422)
331.07	(16,340)		(899)												(17,239)
331.08	(91,847)		(8,491)												(100,338)
333.00	(142,536)		(6,357)												(148,893)
334.00	(34,682)		(158)												(34,840)
335.00	(30,097)		(1,014)												(31,111)
340.40	(4,493)		0												(4,493)
SUBTOTAL CONTRIBUTIONS	(9,354,455)		(572,817)		0		0		0		0		0		(9,927,272)
TOTAL	108,847,813		11,543,265		3,869,181		13,774,015		2,680,372		95,421		0		107,901,293

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TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE FOURTEEN MONTHS ENDED FEBRUARY 28, 2027

DEPRECIABLE GROUP		ORIGINAL COST AS OF 12/31/2025	ORIGINAL COST AS OF 2/28/2027	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)*
INTANGIBLE PLANT					
301	ORGANIZATION	8,574.09	8,574.09		
302	FRANCHISES AND CONSENTS	4,917.92	4,917.92		
TOTAL INTANGIBLE PLANT		13,492.01	13,492.01		
NONDEPRECIABLE PLANT					
303.11	WATER RIGHTS	39,971.90	39,971.90		
303.12	RESERVOIR LAND	883,813.47	883,813.47		
303.2	POWER AND PUMPING LAND	1,085,621.18	1,085,621.18		
303.3	PURIFICATION LAND	1,751,021.85	1,751,021.85		
303.4	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	148,256.00	148,256.00		
303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	631,665.06	631,665.06		
303.61	OFFICE LAND	115,023.00	115,023.00		
303.62	STORES, SHOP AND GARAGE LAND	135,844.51	135,844.51		
TOTAL NONDEPRECIABLE PLANT		4,791,216.97	4,791,216.97		
DEPRECIABLE PLANT					
304.15	OTHER WATER SOURCE STRUCTURES	326,277.24	326,277.24	2.47	8,059
304.2	POWER AND PUMPING STRUCTURES	17,955,965.91	18,057,900.91	2.22	399,892
304.3	PURIFICATION BUILDINGS	5,412,028.69	5,590,028.69	2.76	151,657
304.61	OFFICE BUILDINGS	1,913,959.88	2,113,959.88	3.17	63,956
304.62	STORES, SHOP AND GARAGE BUILDINGS	3,401,681.32	3,401,681.32	4.77	162,260
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	533,772.68	533,772.68	4.43	23,646
305	COLLECTING AND IMPOUNDING RESERVOIRS	58,285,729.10	58,575,729.10	1.46	852,781
306	LAKE, RIVER AND OTHER INTAKES	3,714,995.25	3,714,995.25	2.04	75,786
307	WELLS AND SPRINGS	208,052.13	208,052.13	3.06	6,366
309	SUPPLY MAINS	9,145,682.67	9,145,682.67	1.71	156,391
310.2	POWER GENERATION EQUIPMENT/PUMPING	3,380,769.87	3,380,769.87	2.88	97,366
310.7	OIL ENGINE PUMPING EQUIPMENT	1,365,207.84	1,365,207.84	2.88	39,318
311	ELECTRIC PUMPING EQUIPMENT				
	PUMPING EQUIPMENT	6,911,325.95	7,691,325.95	2.35	167,188
	SCADA EQUIPMENT	698,223.47	698,223.47	0.00	0
	TOTAL ACCOUNT 311	7,609,549.42	8,389,549.42		167,188
320	PURIFICATION SYSTEM				
	FILTERS, BASINS AND PIPING	17,559,735.83	17,659,735.83	2.64	465,406
	OTHER SMALL TREATMENT FACILITIES	446,423.06	446,423.06	3.27	14,598
	CHEMICAL TREATMENT EQUIPMENT	2,941,887.40	2,941,887.40	2.86	84,138
	ELECTRONIC CONTROL EQUIPMENT	1,710,955.25	1,710,955.25	3.25	55,606
	TOTAL ACCOUNT 320	22,659,001.54	22,759,001.54		619,748
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	29,778,356.72	32,713,012.72	3.37	1,021,793
331	TRANSMISSION AND DISTRIBUTION MAINS				
	CAST IRON MAINS - 4 INCH AND UNDER	376,516.20	376,516.20	0.43	1,619
	CAST IRON MAINS - 6 INCH AND 8 INCH	91,778,663.46	96,961,847.28	1.31	1,235,914
	CAST IRON MAINS - 10 INCH AND OVER	155,587,847.50	165,603,293.42	0.99	1,587,839
	TRANSITE	166,116.82	166,116.82	0.00	0
	CONCRETE	573,313.73	573,313.73	1.20	6,880
	STEEL	2,947,506.01	2,947,506.01	1.42	41,855
	VALVES AND VALVE BOXES	33,590,289.69	37,231,370.85	1.23	435,405
	COPPER, PLASTIC AND GALVANIZED	7,909,792.58	7,909,792.58	1.68	132,885
	VAULTS	314,265.69	314,265.69	1.18	3,708
	VENTURI TUBES	10,026.74	10,026.74	0.06	6
	EMERGENCY BYPASS PIPING	11,093.71	11,093.71	2.45	272
	METERING EQUIPMENT	165,621.02	165,621.02	1.71	2,832
	AUTOMATIC FLUSHERS	126,811.27	126,811.27	4.35	7,205
	CLEANING & LINING	12,536,859.13	13,408,959.21	1.78	230,842
	TOTAL ACCOUNT 331	306,094,723.55	325,806,534.53		3,687,262
333	SERVICES	69,375,404.68	73,990,317.78	1.77	1,268,627
334	METERS	24,413,829.46	25,788,865.44	4.64	1,164,464
335	FIRE HYDRANTS	14,816,981.48	16,659,441.64	1.99	313,142
336	BACKFLOW PREVENTERS	736,604.06	783,270.70	2.64	20,062
340	OFFICE FURNITURE AND EQUIPMENT				
	FURNITURE	335,812.20	335,812.20	1.91	6,414
	EQUIPMENT	107,465.21	118,465.21	1.31	1,506
	MAIL MACHINE	42,131.35	42,131.35	8.86	3,733
	COMPUTER	1,715,411.86	1,753,411.86	9.92	170,842
	ENTERPRISE SOFTWARE	12,273,627.87	9,424,620.59	4.16	489,419
	TOTAL ACCOUNT 340	14,474,448.49	11,674,441.21		671,914

THE YORK WATER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE FOURTEEN MONTHS ENDED FEBRUARY 28, 2027

DEPRECIABLE GROUP		ORIGINAL COST AS OF 12/31/2025	ORIGINAL COST AS OF 2/28/2027	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)*
341	TRANSPORTATION EQUIPMENT				
	CARS	417,440.55	433,802.22		
	TRUCKS	3,121,488.63	4,107,001.34		
	TOTAL ACCOUNT 341	3,538,929.18	4,540,803.56	**	822,275
342	STORES EQUIPMENT				
	OTHER	96,282.11	96,282.11	2.79	2,686
	TOWMOTOR	139,268.47	139,268.47	**	15,036
	TOTAL ACCOUNT 342	235,550.58	235,550.58		17,722
343.1	SHOP EQUIPMENT	125,243.96	194,743.96	3.13	4,933
343.2	TOOLS AND WORK EQUIPMENT	1,357,461.10	1,517,961.10	3.68	52,740
343.3	TRACTOR AND EQUIPMENT	34,370.50	34,370.50	4.99	1,715
344	LABORATORY EQUIPMENT	215,193.31	215,193.31	6.74	14,504
345	POWER OPERATED EQUIPMENT	266,928.14	266,928.14	**	756
346	COMMUNICATION EQUIPMENT	5,484,148.73	5,709,148.73	5.90	328,337
347	MISCELLANEOUS EQUIPMENT	600,174.37	600,174.37	5.09	30,549
TOTAL DEPRECIABLE PLANT		607,461,021.85	638,293,366.81		12,245,209
TOTAL UTILITY PLANT IN SERVICE		612,265,730.83	643,098,075.79		12,245,209
CUSTOMERS' ADVANCES FOR CONSTRUCTION					
304.2	POWER AND PUMPING STRUCTURES	36,183.63	36,183.63	1.07	387
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	135,892.51	135,892.51	0.30	408
331	TRANSMISSION AND DISTRIBUTION MAINS CAST IRON MAINS - 6 INCH AND 8 INCH	14,809,964.40	13,708,326.49	0.90	128,332
TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION		14,982,040.54	13,880,402.63		129,127
CONTRIBUTIONS IN AID OF CONSTRUCTION					
303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	194,260.97	194,260.97		
304.2	POWER AND PUMPING STRUCTURES	151,206.65	151,206.65	3.04	4,590
304.3	PURIFICATION BUILDINGS	4,562.38	4,562.38	1.18	54
305	COLLECTING AND IMPOUNDING RESERVOIRS	70,625.00	70,625.00	1.08	763
307	WELLS AND SPRINGS	5,000.00	5,000.00	3.52	176
310.2	POWER GENERATION EQUIPMENT/PUMPING	55,783.55	55,783.55	2.93	1,634
311	ELECTRIC PUMPING EQUIPMENT	108,851.35	108,851.35	1.66	1,807
320	PURIFICATION SYSTEM				
	CHEMICAL TREATMENT EQUIPMENT	7,698.00	7,698.00	0.84	65
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	1,753,165.07	1,753,165.07	2.30	40,366
331	TRANSMISSION AND DISTRIBUTION MAINS				
	CAST IRON MAINS - 4 INCH AND UNDER	28,020.10	28,020.10	1.40	392
	CAST IRON MAINS - 6 INCH AND 8 INCH	34,518,470.65	36,370,108.56	1.27	451,177
	CAST IRON MAINS - 10 INCH AND OVER	5,542,842.69	5,542,842.69	0.99	54,874
	VALVES AND VALVE BOXES	79,579.37	79,579.37	1.13	899
	COPPER, PLASTIC AND GALVANIZED	482,463.21	482,463.21	1.76	8,491
	TOTAL ACCOUNT 331	40,651,376.02	42,503,013.93		515,833
333	SERVICES	457,357.40	457,357.40	1.39	6,357
334	METERS	35,905.94	35,905.94	0.44	158
335	FIRE HYDRANTS	74,040.63	74,040.63	1.37	1,014
340	OFFICE FURNITURE AND EQUIPMENT COMPUTER	4,492.86	4,492.86	0.00	0
TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		43,574,325.82	45,425,963.73		572,817
TOTAL UTILITY PLANT		553,709,364.47	583,791,709.43		11,543,265

* 14-month total based on monthly averages
 ** Annual Accrual is charged to Clearing Account by Asset

THE YORK WATER COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2022		2023		2024		2025		2026		NET SALVAGE (12)*	SALVAGE ACCURAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
304.30											(1,974)	(395)
304.61						1,974					(4,103)	(821)
305.00						4,103					(1,192,594)	(238,519)
306.00											(77)	(15)
310.20	8,379	77									8,379	1,676
320.00											(14,874)	(2,975)
330.00						726					(189,856)	(37,971)
331.00						4,737					(8,676,758)	(1,735,352)
333.00						1,141,700					(4,536,446)	(907,289)
334.00						900,885					98,005	(267,316)
335.00						7,715					425	85
340.40						415,492					2,057	411
342.10						424					8,581	1,716
343.20	639					6,419						
347.00						15,000						
TOTAL	54,490	4,060,256	106,120	3,192,165	165,683	3,670,691	87,219	3,106,099	81,790	2,302,328	(15,836,237)	(3,167,249)

* Column (12) equals the summation of Columns (2) through (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

THE YORK WATER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1842	1	1	0	0	0.00
1851	599	599	0	0	0.00
1861	272	272	0	0	0.00
1863	235	235	0	0	0.00
1866	1	1	0	0	0.00
1867	641	641	0	0	0.00
1868	214	214	0	0	0.00
1870	26	26	0	0	0.00
1872	54	54	0	0	0.00
1875	169	169	0	0	0.00
1876	111	111	0	0	0.00
1877	19	19	0	0	0.00
1878	27	27	0	0	0.00
1881	201	201	0	0	0.00
1882	844	844	0	0	0.00
1883	46	46	0	0	0.00
1884	933	933	0	0	0.00
1885	983	983	0	0	0.00
1886	477	384	93	93	0.00
1887	814	705	109	202	0.00
1888	144	101	43	245	0.00
1889	1,357	1,148	209	454	0.00
1890	1,286	1,084	202	656	0.00
1891	693	693	0	656	0.00
1892	455	377	78	734	0.00
1893	9,223	7,787	1,436	2,170	0.00
1894	209	210	0	2,170	0.00
1895	2,886	1,991	895	3,065	0.00
1896	66,430	57,267	9,163	12,227	0.00
1897	846	619	227	12,454	0.00
1898	314,261	311,252	3,009	15,463	0.00
1899	7,672	7,007	665	16,129	0.00
1900	14,072	11,792	2,280	18,409	0.00
1901	75,443	68,047	7,396	25,805	0.01
1902	737	535	202	26,006	0.01
1903	20,275	16,784	3,491	29,497	0.01
1904	2,828	2,387	441	29,938	0.01
1905	9,080	6,141	2,939	32,877	0.01
1906	15,021	9,265	5,756	38,633	0.01
1907	13,971	10,073	3,898	42,531	0.01
1908	12,916	10,090	2,826	45,357	0.01
1909	5,699	4,161	1,538	46,895	0.01
1910	19,212	15,629	3,583	50,478	0.01
1911	36,200	12,329	23,871	74,349	0.02
1912	5,676	4,043	1,633	75,982	0.02
1913	4,165	2,757	1,408	77,390	0.02
1914	3,178	2,328	850	78,240	0.02
1915	4,207	2,734	1,473	79,713	0.02
1916	1,383	1,043	340	80,053	0.02
1917	1,758	1,461	297	80,350	0.02
1918	909	509	400	80,750	0.02
1919	1,683	955	728	81,479	0.02
1920	641	363	278	81,756	0.02
1921	114	68	46	81,802	0.02
1922	9,914	5,638	4,276	86,078	0.02
1923	17,855	11,799	6,056	92,134	0.02
1924	20,125	13,041	7,084	99,218	0.02
1925	46,886	32,700	14,186	113,404	0.02
1926	12,179	9,334	2,845	116,249	0.02
1927	115,395	85,251	30,144	146,393	0.03
1928	25,693	13,015	12,678	159,071	0.03

THE YORK WATER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1929	246,275	200,651	45,624	204,695	0.04
1930	100,275	70,403	29,872	234,567	0.05
1931	344,342	276,958	67,384	301,950	0.06
1932	49,630	39,602	10,028	311,978	0.07
1933	2,897	1,576	1,321	313,299	0.07
1934	3,411	1,854	1,557	314,856	0.07
1935	15,791	10,683	5,108	319,964	0.07
1936	12,517	8,573	3,944	323,907	0.07
1937	14,260	9,406	4,854	328,761	0.07
1938	29,979	20,135	9,844	338,605	0.07
1939	18,925	12,911	6,014	344,619	0.07
1940	31,348	16,616	14,732	359,351	0.08
1941	57,293	30,820	26,473	385,824	0.08
1942	56,276	41,798	14,478	400,303	0.09
1943	21,873	11,849	10,024	410,326	0.09
1944	3,109	2,091	1,018	411,344	0.09
1945	3,436	2,012	1,424	412,768	0.09
1946	60,368	46,925	13,443	426,211	0.09
1947	74,391	39,054	35,337	461,548	0.10
1948	69,764	53,158	16,606	478,154	0.10
1949	57,148	47,577	9,571	487,725	0.10
1950	66,141	35,445	30,696	518,422	0.11
1951	72,189	38,677	33,512	551,934	0.12
1952	71,090	39,194	31,896	583,830	0.12
1953	561,706	325,522	236,184	820,014	0.17
1954	286,829	153,730	133,099	953,113	0.20
1955	925,229	598,066	327,163	1,280,276	0.27
1956	466,168	268,496	197,672	1,477,948	0.32
1957	500,790	369,447	131,343	1,609,291	0.34
1958	165,948	104,399	61,549	1,670,840	0.36
1959	216,481	107,734	108,747	1,779,587	0.38
1960	972,267	462,436	509,831	2,289,419	0.49
1961	230,156	132,892	97,264	2,386,682	0.51
1962	283,576	142,197	141,379	2,528,061	0.54
1963	180,794	106,225	74,569	2,602,631	0.56
1964	434,956	202,949	232,007	2,834,638	0.60
1965	484,235	312,928	171,307	3,005,945	0.64
1966	294,400	179,194	115,206	3,121,152	0.67
1967	2,854,567	581,876	2,272,691	5,393,842	1.15
1968	523,512	277,168	246,344	5,640,186	1.20
1969	578,652	312,463	266,189	5,906,375	1.26
1970	755,203	376,795	378,408	6,284,784	1.34
1971	1,171,036	691,783	479,253	6,764,037	1.44
1972	297,176	139,073	158,103	6,922,139	1.48
1973	218,154	91,769	126,385	7,048,524	1.50
1974	297,948	120,288	177,660	7,226,184	1.54
1975	694,723	403,036	291,687	7,517,870	1.60
1976	634,949	417,557	217,392	7,735,262	1.65
1977	528,437	229,198	299,239	8,034,502	1.71
1978	983,886	621,537	362,349	8,396,850	1.79
1979	1,145,771	544,665	601,106	8,997,957	1.92
1980	436,819	282,052	154,767	9,152,724	1.95
1981	798,381	340,146	458,235	9,610,959	2.05
1982	1,799,889	787,873	1,012,016	10,622,975	2.27
1983	1,123,781	466,079	657,702	11,280,676	2.41
1984	2,296,058	1,345,210	950,848	12,231,524	2.61
1985	2,031,879	839,740	1,192,139	13,423,663	2.86
1986	4,000,064	1,513,103	2,486,961	15,910,624	3.39
1987	1,672,326	744,623	927,703	16,838,328	3.59
1988	418,909	204,859	214,050	17,052,377	3.64
1989	3,897,538	1,337,555	2,559,983	19,612,360	4.18

THE YORK WATER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1990	6,407,384	2,103,230	4,304,154	23,916,514	5.10
1991	3,852,333	1,247,651	2,604,682	26,521,196	5.66
1992	3,233,364	1,315,101	1,918,263	28,439,459	6.07
1993	4,452,290	1,977,432	2,474,858	30,914,317	6.60
1994	1,557,020	610,576	946,444	31,860,761	6.80
1995	4,120,931	1,249,826	2,871,105	34,731,866	7.41
1996	6,787,929	2,743,888	4,044,041	38,775,906	8.27
1997	5,021,132	1,713,588	3,307,544	42,083,451	8.98
1998	4,497,719	1,496,093	3,001,626	45,085,076	9.62
1999	4,996,689	1,408,523	3,588,166	48,673,242	10.38
2000	6,936,766	1,992,346	4,944,420	53,617,662	11.44
2001	6,751,293	2,483,686	4,267,607	57,885,270	12.35
2002	4,927,939	1,362,917	3,565,022	61,450,291	13.11
2003	4,821,476	1,781,266	3,040,210	64,490,501	13.76
2004	24,721,774	6,791,878	17,929,896	82,420,397	17.58
2005	14,691,276	4,820,927	9,870,349	92,290,746	19.69
2006	17,584,433	4,490,113	13,094,320	105,385,066	22.48
2007	19,442,762	7,376,378	12,066,384	117,451,450	25.06
2008	20,817,538	5,026,286	15,791,252	133,242,702	28.43
2009	12,355,782	3,763,916	8,591,866	141,834,568	30.26
2010	5,802,443	2,141,872	3,660,571	145,495,139	31.04
2011	7,878,782	2,239,264	5,639,518	151,134,657	32.24
2012	6,828,267	2,148,987	4,679,280	155,813,937	33.24
2013	6,515,023	1,602,919	4,912,104	160,726,041	34.29
2014	10,629,639	2,525,001	8,104,638	168,830,679	36.02
2015	10,726,031	3,121,604	7,604,427	176,435,105	37.64
2016	10,185,110	3,672,652	6,512,458	182,947,563	39.03
2017	14,959,012	1,977,767	12,981,245	195,928,808	41.80
2018	20,610,658	3,399,897	17,210,761	213,139,570	45.47
2019	11,372,290	1,123,377	10,248,913	223,388,483	47.66
2020	12,555,716	728,096	11,827,620	235,216,103	50.18
2021	26,027,065	2,063,036	23,964,029	259,180,132	55.29
2022	27,047,884	1,552,097	25,495,787	284,675,920	60.73
2023	26,483,774	1,019,932	25,463,842	310,139,761	66.17
2024	81,081,893	1,688,984	79,392,909	389,532,670	83.10
2025	39,580,905	1,161,894	38,419,011	427,951,682	91.30
2026	36,170,347	(374,328)	36,544,675	464,496,357	99.10
2027	4,223,839	4,933	4,218,906	468,715,263	100.00
UNDATED	22,490	6,179	16,311	427,967,993	91.30
SUBTOTAL	574,234,261	105,502,688	468,731,576		
INTANGIBLE PLANT	13,492	0	13,492		
NONDEPRECIABLE	4,596,956	0	4,596,956		
CLEARING	4,947,000	2,398,605	2,548,395		
TOTAL	583,791,710	107,901,293	475,890,420		

UTILITY PLANT IN SERVICE

THE YORK WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARETAKER'S RESIDENCE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1910	4,421.00	4,421	4,421			
1937	184.00	184	184			
1955	90.42	90	90			
1956	320.00	320	320			
1958	296.17	296	296			
1960	1,173.03	1,173	1,173			
1962	182.55	183	183			
1963	1,576.59	1,577	1,577			
1967	1,268.02	1,268	1,268			
1968	156.66	157	157			
1970	100.98	101	101			
1973	176.19	176	177			
	9,945.61	9,946	9,946			
WORKSHOP AND ROADWAY						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1968	4,686.64	4,687	4,687			
1969	450.00	450	450			
	5,136.64	5,137	5,137			
LAKE REDMAN OUTFALL FOR SUSQUEHANNA PUMPING STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. 0						
2004	119,097.10	53,990	51,137	67,960	27.33	2,487
2017	52,990.00	13,844	13,113	39,877	27.33	1,459
2018	13,411.30	3,229	3,058	10,353	27.33	379
2022	14,285.96	2,083	1,973	12,313	27.33	451
2023	94,597.02	11,189	10,598	83,999	27.33	3,074
	294,381.38	84,335	79,879	214,502		7,850

THE YORK WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARROLL VALLEY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1968	2,947.31	2,947	2,947			
2009	1,650.00	1,650	1,650			
2013	5,860.16	5,860	5,860			
	10,457.47	10,457	10,457			
COUNTRY VIEW MANOR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1994	6,356.14	5,191	4,364	1,992	7.33	272
	6,356.14	5,191	4,364	1,992		272
	326,277.24	115,066	109,783	216,494		8,122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.7 2.49

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BERLIN ROAD						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1948	1,929.09	1,929	1,929			
1949	61.29	61	61			
1950	21.73	22	22			
1989	892.97	893	893			
1997	2,189.82	2,190	2,190			
	5,094.90	5,095	5,095			
FLORIDA AVENUE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1931	241.85	242	242			
	241.85	242	242			
HAINES ACRES						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1957	16,506.20	16,428	16,119	387	0.33	387
1958	306.00	305	299	7	0.33	7
1999	2,125.86	2,101	2,061	64	0.33	64
2000	1,717.60	1,696	1,664	54	0.33	54
2012	3,370.00	3,295	3,233	137	0.33	137
2014	11,666.00	11,367	11,153	513	0.33	513
	35,691.66	35,192	34,530	1,162		1,162
NORTH YORK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1930	1,598.08	1,444	1,417	181	10.33	18
1987	57,999.39	46,013	45,148	12,852	10.33	1,244
1988	9,634.49	7,603	7,460	2,174	10.33	210

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH YORK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2000	1,962.74	1,415	1,388	574	10.33	56
2011	13,218.38	7,965	7,815	5,403	10.33	523
2023	10,640.00	2,787	2,735	7,905	10.33	765
	95,053.08	67,227	65,963	29,090		2,816
PENN OAKS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1960	14,843.78	14,137	13,871	973	3.33	292
1975	1,913.12	1,797	1,763	150	3.33	45
1994	380.15	345	339	42	3.33	13
2016	14,290.00	10,888	10,683	3,607	3.33	1,083
	31,427.05	27,167	26,656	4,771		1,433
PLEASUREVILLE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. 0						
1942	2,515.24	2,515	2,515			
1979	361.16	361	361			
1980	375.50	376	376			
1983	617.74	618	618			
2005	1,775.25	1,775	1,775			
	5,644.89	5,645	5,645			

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST MANCHESTER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1966	17,808.65	15,005	14,723	3,086	11.33	272
2000	1,616.57	1,134	1,113	504	11.33	44
2023	22,740.00	5,559	5,454	17,286	11.33	1,526
	42,165.22	21,698	21,290	20,875		1,842
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2021	196,600.40	26,285	25,790	170,810	36.71	4,653
2022	4,810.30	541	531	4,279	36.83	116
	201,410.70	26,826	26,321	175,090		4,769
LONGSTOWN HILL						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1975	51,031.09	47,938	47,036	3,996	3.33	1,200
1976	3,936.89	3,694	3,624	312	3.33	94
1999	1,626.78	1,452	1,425	202	3.33	61
2000	7,536.31	6,699	6,573	963	3.33	289
2002	4,117.15	3,627	3,559	558	3.33	168
2003	696.23	610	599	98	3.33	29
2010	821.50	685	672	149	3.33	45
2019	12,474.57	8,694	8,530	3,944	3.33	1,184
2022	4,576.00	2,669	2,619	1,957	3.33	588
	86,816.52	76,068	74,636	12,181		3,658

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOGANVILLE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1978	20,873.26	15,628	15,334	5,539	16.33	339
1996	848.00	553	543	305	16.33	19
2000	1,010.36	627	615	395	16.33	24
2010	1,069.63	540	530	540	16.33	33
2016	13,775.00	5,442	5,340	8,435	16.33	517
2017	2,086.11	776	761	1,325	16.33	81
2023	184,361.22	33,799	33,163	151,199	16.33	9,259
	224,023.58	57,365	56,285	167,739		10,272

SOUTHERN REPUMP
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2045
NET SALVAGE PERCENT.. 0

1982	31,291.66	22,185	21,767	9,524	18.33	520
2005	222,500.45	120,522	118,253	104,248	18.33	5,687
2007	1,550.00	802	787	763	18.33	42
2010	12,045.00	5,736	5,628	6,417	18.33	350
2012	3,855.30	1,713	1,681	2,175	18.33	119
2014	73,768.77	30,142	29,575	44,194	18.33	2,411
2026	40,000.00	1,404	1,378	38,622	18.33	2,107
	385,011.18	182,504	179,068	205,943		11,236

NEW SALEM BOOSTER STATION
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2039
NET SALVAGE PERCENT.. 0

1984	41,292.70	32,033	31,430	9,863	12.33	800
1999	19,866.68	13,741	13,482	6,384	12.33	518
2000	5,961.10	4,076	3,999	1,962	12.33	159
2010	676.62	389	382	295	12.33	24
2016	15,626.81	7,247	7,111	8,516	12.33	691
2023	43,219.00	9,904	9,718	33,501	12.33	2,717
	126,642.91	67,390	66,121	60,522		4,909

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HALLAM						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1986	432.16	270	265	167	24.33	7
2001	23,542.08	12,085	11,858	11,684	24.33	480
2023	9,571.00	1,253	1,229	8,342	24.33	343
	33,545.24	13,608	13,352	20,193		830
MT. ZION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1986	50,992.67	37,703	36,993	13,999	14.33	977
2000	3,940.39	2,563	2,515	1,426	14.33	100
2017	15,465.81	6,229	6,112	9,354	14.33	653
2022	6,434.00	1,580	1,550	4,884	14.33	341
	76,832.87	48,075	47,170	29,663		2,071
NORTH POINT DRIVE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1989	57,277.00	43,148	42,336	14,941	12.33	1,212
2002	4,011.71	2,674	2,624	1,388	12.33	113
2007	3,409.00	2,095	2,056	1,353	12.33	110
	64,697.71	47,917	47,015	17,683		1,435

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BULL ROAD						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1994	171,233.36	111,872	109,766	61,467	17.33	3,547
1997	1,055.89	666	653	402	17.33	23
2000	1,313.46	796	781	532	17.33	31
2010	595.87	292	287	309	17.33	18
	174,198.58	113,626	111,487	62,712		3,619
HAMETOWN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1998	130,473.76	74,805	73,396	57,077	21.33	2,676
2000	1,111.39	617	605	506	21.33	24
2003	696.24	366	359	337	21.33	16
2010	640.65	281	276	365	21.33	17
2023	11,800.00	1,731	1,698	10,102	21.33	474
	144,722.04	77,800	76,335	68,387		3,207
GREEN VALLEY ROAD						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	46,151.10	21,845	21,434	24,717	26.33	939
2025	10,000.00	595	584	9,416	26.33	358
	56,151.10	22,440	22,018	34,133		1,297
SUSQUEHANNA RIVER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
2005	4,954,112.93	1,788,980	1,755,301	3,198,812	38.33	83,455
2007	2,510.08	851	835	1,675	38.33	44
2008	8,651.08	2,833	2,780	5,871	38.33	153

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
2015	14,175.00	3,307	3,245	10,930	38.33	285
2025	25,999.99	1,083	1,063	24,937	38.33	651
2026	30,000.00	513	503	29,497	38.33	770
	5,035,449.08	1,797,567	1,763,726	3,271,723		85,358
SPRING GROVE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
2005	243,279.29	105,420	103,435	139,844	28.33	4,936
2010	859.04	318	312	547	28.33	19
	244,138.33	105,738	103,747	140,391		4,955
BRILLHART/CODORUS CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1925	778.32	665	652	126	17.38	7
1926	1,135.47	972	954	182	16.98	11
1927	12.95	11	11	2	16.62	
1928	379.49	322	316	64	17.62	4
1933	9.07	8	8	1	17.44	
1943	19.13	16	16	3	19.42	
1944	112.68	91	89	23	19.38	1
1946	9,822.91	7,845	7,697	2,126	20.34	105
1947	853.09	680	667	186	20.33	9
1949	1,200.61	951	933	268	20.37	13
1950	340.45	269	264	77	20.42	4
1951	109.25	86	84	25	20.49	1
1952	10.48	8	8	3	20.57	
1953	9.32	7	7	2	20.67	
1954	32.89	26	26	7	20.79	
1955	53,016.79	41,035	40,262	12,754	20.93	609
1956	4,683.55	3,608	3,540	1,143	21.07	54
1957	254.63	195	191	63	21.25	3

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRILLHART/CODORUS CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1958	9,906.51	7,551	7,409	2,498	21.42	117
1959	413.19	313	307	106	21.62	5
1963	304.91	227	223	82	21.80	4
1964	1,197.92	886	869	329	22.08	15
1969	278.63	201	197	81	22.34	4
1971	1,918.19	1,367	1,341	577	22.46	26
1972	315.04	222	218	97	22.85	4
1973	461.07	324	318	143	22.67	6
1974	94.39	66	65	30	23.09	1
1975	1,719.86	1,191	1,169	551	22.96	24
1976	29,210.87	20,129	19,750	9,461	22.86	414
1978	2,513.87	1,701	1,669	845	23.27	36
1979	2,841.78	1,910	1,874	968	23.26	42
1980	6,084.47	4,060	3,984	2,101	23.27	90
1981	12,404.54	8,157	8,003	4,401	23.78	185
1982	69,794.11	45,513	44,656	25,138	23.83	1,055
1983	9,741.61	6,296	6,177	3,564	23.90	149
1986	42,909.34	27,046	26,537	16,373	23.85	686
1988	5,091.98	3,131	3,072	2,020	24.23	83
1990	1,571.82	945	927	645	24.31	27
1991	6,604.44	3,910	3,836	2,768	24.57	113
1992	1,944.09	1,139	1,118	827	24.50	34
1993	1,021.59	592	581	441	24.47	18
1994	4,429.19	2,518	2,471	1,959	24.80	79
1995	53,108.54	29,767	29,207	23,902	24.83	963
1997	4,351.62	2,362	2,318	2,034	24.98	81
1998	17,055.24	9,094	8,923	8,132	25.10	324
1999	9,218.90	4,821	4,730	4,489	25.24	178
2000	32,193.11	16,570	16,258	15,935	25.15	634
2001	7,079.73	3,562	3,495	3,585	25.35	141
2002	62,399.95	30,782	30,202	32,197	25.34	1,271
2003	78,358.61	37,832	37,120	41,239	25.35	1,627
2004	2,693.98	1,270	1,246	1,448	25.41	57
2005	10,460.67	4,805	4,715	5,746	25.50	225
2006	138,250.85	61,715	60,553	77,698	25.63	3,032
2007	139,409.50	60,322	59,186	80,223	25.79	3,111
2008	388,409.16	163,132	160,061	228,348	25.78	8,858
2009	10,919.95	4,418	4,335	6,585	26.00	253
2010	9,326.95	3,638	3,570	5,757	26.07	221
2011	25,096.76	9,436	9,258	15,838	26.00	609

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRILLHART/CODORUS CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2012	53,119.92	19,086	18,727	34,393	26.15	1,315
2013	10,202.30	3,499	3,433	6,769	26.18	259
2014	214,377.58	69,780	68,466	145,911	26.25	5,559
2016	3,799.29	1,094	1,073	2,726	26.37	103
2017	48,531.13	12,997	12,752	35,779	26.43	1,354
2018	4,493.82	1,106	1,085	3,409	26.55	128
2021	1,923,587.10	335,666	329,347	1,594,240	26.80	59,487
2022	274,126.53	40,680	39,914	234,212	26.78	8,746
2023	192,016.16	23,023	22,590	169,427	26.91	6,296
2025	51,995.64	3,026	2,969	49,027	26.99	1,816
2026	60,000.00	1,446	1,419	58,581	26.96	2,173
	4,110,137.48	1,151,119	1,129,448	2,980,689		112,859

LABOTT BOOSTER STATION
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2057
NET SALVAGE PERCENT.. 0

2007	181,819.20	71,515	70,169	111,650	30.33	3,681
	181,819.20	71,515	70,169	111,650		3,681

SCADA EQUIPMENT
SURVIVOR CURVE.. 10-SQUARE
NET SALVAGE PERCENT.. 0

2002	3,956.28	3,956	3,956			
2004	11,390.10	11,390	11,390			
	15,346.38	15,346	15,346			

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ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STARVIEW BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2008	6,677.00	2,493	2,446	4,231	31.33	135
	6,677.00	2,493	2,446	4,231		135
NORTHWEST BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	229,482.73	81,083	79,541	149,942	32.33	4,638
2011	579.55	189	185	394	32.33	12
	230,062.28	81,272	79,726	150,336		4,650
WEST MANHEIM BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1971	72,219.00	67,003	65,728	6,491	4.33	1,499
2009	135,900.71	109,132	107,056	28,845	4.33	6,662
2010	185.48	147	144	41	4.33	9
	208,305.19	176,282	172,928	35,377		8,170
IRISHTOWN ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2008	5,442.85	1,992	1,954	3,489	32.33	108
2009	132,092.60	46,672	45,784	86,309	32.33	2,670
	137,535.45	48,664	47,738	89,797		2,778

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARROLL VALLEY PUMP STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1986	2,324.00	2,324	2,324			
	2,324.00	2,324	2,324			
LINCOLN ESTATES						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2016	12,998.67	2,773	2,720	10,279	39.33	261
2020	3,251.68	471	462	2,790	39.33	71
	16,250.35	3,244	3,182	13,068		332
LAKE REDMAN PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	5,795,072.65	1,034,420	1,014,702	4,780,370	39.88	119,869
2019	119,138.18	19,181	18,815	100,323	39.95	2,511
2023	31,988.00	2,652	2,601	29,387	40.58	724
	5,946,198.83	1,056,253	1,036,119	4,910,080		123,104
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1946	1,137.95	1,086	1,065	73	3.83	19
1965	42,518.44	40,030	39,267	3,252	3.83	849
	43,656.39	41,116	40,332	3,324		868

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONEWAGO INDUSTRIAL PARK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1980	23,500.00	18,278	17,930	5,570	13.33	418
1991	9,269.00	6,747	6,618	2,651	13.33	199
1992	2,150.00	1,553	1,523	627	13.33	47
2000	3,337.77	2,225	2,183	1,155	13.33	87
2001	3,437.34	2,262	2,219	1,218	13.33	91
2002	5,294.50	3,437	3,372	1,923	13.33	144
2004	7,719.50	4,860	4,767	2,952	13.33	221
2008	2,162.87	1,262	1,238	925	13.33	69
2009	20,519.96	11,694	11,471	9,049	13.33	679
2012	538.93	282	277	262	13.33	20
2022	12,700.00	3,293	3,230	9,470	13.33	710
	90,629.87	55,893	54,828	35,802		2,685
	18,057,900.91	5,504,711	5,401,288	12,656,612		404,131
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.3	2.24

THE YORK WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1926	91.67	79	74	18	15.62	1
1927	151.13	131	122	29	15.28	2
1931	281,852.06	239,969	223,898	57,954	16.70	3,470
1932	45,777.77	39,003	36,391	9,387	16.44	571
1950	350.00	282	263	87	18.57	5
1957	144.27	114	106	38	18.83	2
1963	469.61	362	338	132	18.98	7
1964	315.48	241	225	91	19.30	5
1966	87.83	67	63	25	19.34	1
1968	166.16	125	117	50	19.46	3
1969	668.35	497	464	205	19.85	10
1971	452.08	332	310	142	20.09	7
1973	178.15	130	121	57	19.86	3
1974	10,870.05	7,900	7,371	3,499	19.80	177
1975	470.21	338	315	155	20.27	8
1976	2,942.74	2,102	1,961	982	20.26	48
1977	2,685.51	1,907	1,779	906	20.27	45
1978	2,698.43	1,904	1,776	922	20.30	45
1979	2,985.03	2,092	1,952	1,033	20.36	51
1980	26,829.55	18,655	17,406	9,424	20.45	461
1981	916.00	632	590	326	20.56	16
1982	4,797.61	3,279	3,059	1,738	20.69	84
1983	6,920.62	4,714	4,398	2,522	20.44	123
1984	7,415.86	4,999	4,664	2,752	20.63	133
1985	14,569.78	9,714	9,063	5,506	20.83	264
1986	831.39	551	514	317	20.68	15
1987	4,725.35	3,093	2,886	1,839	20.94	88
1988	827.53	538	502	326	20.86	16
1989	46,311.12	29,653	27,667	18,644	21.16	881
1990	5,959.26	3,780	3,527	2,432	21.14	115
1991	2,201.79	1,382	1,289	912	21.15	43
1993	4,965.72	3,042	2,838	2,127	21.28	100
1994	41,074.34	24,821	23,159	17,916	21.39	838
1995	26,251.94	15,712	14,660	11,592	21.24	546
1997	136,883.36	79,187	73,884	62,999	21.62	2,914
1998	748.12	427	398	350	21.58	16
1999	6,398.09	3,593	3,352	3,046	21.60	141
2000	4,777.67	2,637	2,460	2,317	21.64	107
2001	31,046.81	16,815	15,689	15,358	21.73	707
2002	56,724.64	30,081	28,066	28,658	21.85	1,312

THE YORK WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2003	177,342.62	92,342	86,158	91,185	21.79	4,185
2004	36,011.18	18,283	17,059	18,953	21.98	862
2005	38,477.16	19,092	17,813	20,664	22.00	939
2006	132,629.79	64,140	59,845	72,785	22.07	3,298
2007	71,413.87	33,707	31,450	39,964	22.00	1,817
2008	22,552.20	10,313	9,622	12,930	22.15	584
2009	27,962.28	12,398	11,568	16,395	22.18	739
2010	49,672.38	21,275	19,850	29,822	22.25	1,340
2011	40,216.31	16,633	15,519	24,697	22.21	1,112
2012	12,875.50	5,099	4,758	8,118	22.37	363
2013	58,931.82	22,312	20,818	38,114	22.43	1,699
2014	72,372.94	26,127	24,377	47,996	22.42	2,141
2015	421,475.50	144,060	134,412	287,063	22.46	12,781
2016	326,431.71	104,817	97,797	228,634	22.55	10,139
2017	52,829.73	15,833	14,773	38,057	22.59	1,685
2018	116,440.81	32,196	30,040	86,401	22.68	3,810
2019	24,949.35	6,312	5,889	19,060	22.64	842
2020	122,295.19	27,724	25,867	96,428	22.74	4,240
2021	128,234.38	25,583	23,870	104,365	22.74	4,589
2022	79,096.48	13,438	12,538	66,558	22.80	2,919
2023	130,183.77	17,991	16,786	113,398	22.86	4,961
2024	79,824.00	8,326	7,768	72,056	22.91	3,145
2025	193,472.92	13,117	12,239	181,234	22.90	7,914
2026	78,000.00	2,207	2,059	75,941	22.92	3,313
	3,278,224.97	1,308,205	1,220,595	2,057,630		92,798

SEDIMENTATION AND RESIDUALS HANDLING PLANT

INTERIM SURVIVOR CURVE.. IOWA 80-S0.5

PROBABLE RETIREMENT YEAR.. 6-2047

NET SALVAGE PERCENT.. 0

2007	507,068.58	259,264	241,902	265,167	18.80	14,105
2009	1,572.37	758	707	865	18.96	46
2023	3,685.00	585	546	3,139	19.43	162
2026	100,000.00	3,310	3,088	96,912	19.49	4,972
	612,325.95	263,917	246,243	366,083		19,285

THE YORK WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2021	942,025.91	125,949	117,515	824,511	36.71	22,460
2022	27,279.57	3,069	2,863	24,416	36.83	663
	969,305.48	129,018	120,378	848,927		23,123
COUNTRY VIEW MANOR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1994	7,857.40	5,133	4,789	3,068	17.33	177
2023	38,271.13	6,682	6,235	32,037	17.33	1,849
2024	6,478.27	864	806	5,672	17.33	327
	52,606.80	12,679	11,830	40,777		2,353
LETTERKENNEY INDUSTRIAL DEVELOPMENT AUTHORITY						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. 0						
1960	387.71	302	282	106	18.80	6
2010	479,247.84	207,658	193,750	285,498	21.80	13,096
2023	54,676.29	7,677	7,163	47,513	22.44	2,117
2024	36,823.00	3,907	3,645	33,178	22.46	1,477
	571,134.84	219,544	204,840	366,295		16,696
CONEWAGO INDUSTRIAL PARK						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2074						
NET SALVAGE PERCENT.. 0						
2024	25,275.00	1,625	1,516	23,759	38.83	612
	25,275.00	1,625	1,516	23,759		612

THE YORK WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STORAGE BUILDING AND VAULT AT RACETRACK TANK INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2044 NET SALVAGE PERCENT.. 0						
2014	47,895.16	20,222	18,868	29,027	17.33	1,675
	47,895.16	20,222	18,868	29,027		1,675
LINCOLN ESTATES MHP - TREATMENT SHED INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2044 NET SALVAGE PERCENT.. 0						
1984	4,846.64	3,446	3,215	1,631	17.33	94
2016	19,647.85	7,485	6,984	12,664	17.33	731
2017	5,900.00	2,112	1,971	3,929	17.33	227
	30,394.49	13,043	12,170	18,224		1,052
MEADOWS WATER SYSTEM - TREATMENT SHED INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2032 NET SALVAGE PERCENT.. 0						
2002	2,866.00	2,356	2,198	668	5.33	125
	2,866.00	2,356	2,198	668		125
	5,590,028.69	1,970,609	1,838,638	3,751,390		157,719
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.8 2.82

THE YORK WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MAIN OFFICE - 130 EAST MARKET STREET						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1929	213,010.01	183,082	172,063	40,947	15.97	2,564
1930	475.60	405	381	95	16.97	6
1932	33.57	29	27	6	16.44	
1948	120.00	97	91	29	18.42	2
1952	81.31	65	61	20	18.79	1
1956	156.17	122	115	42	19.42	2
1957	534.51	417	392	143	19.62	7
1959	564.67	439	413	152	19.29	8
1964	215.00	163	153	62	19.98	3
1965	859.21	652	613	246	19.63	13
1966	14,637.17	11,012	10,349	4,288	19.98	215
1967	180.00	135	127	53	19.70	3
1968	2,217.22	1,652	1,553	665	20.07	33
1969	731.17	544	511	220	19.85	11
1970	3,864.55	2,847	2,676	1,189	20.25	59
1971	3,270.60	2,403	2,258	1,012	20.09	50
1975	194.36	140	132	63	20.27	3
1976	5,171.64	3,695	3,473	1,699	20.26	84
1979	7,017.96	4,884	4,590	2,428	20.83	117
1980	565.00	390	367	198	20.90	9
1981	780.00	538	506	274	20.56	13
1982	2,732.69	1,868	1,756	977	20.69	47
1983	3,214.32	2,175	2,044	1,170	20.85	56
1984	7,825.75	5,242	4,927	2,899	21.03	138
1985	5,944.99	3,964	3,725	2,220	20.83	107
1987	4,139.52	2,709	2,546	1,594	20.94	76
1988	4,757.42	3,090	2,904	1,853	20.86	89
1991	1,403.90	881	828	576	21.15	27
1993	511.00	313	294	217	21.28	10
1997	23,233.72	13,510	12,697	10,537	21.35	494
1999	3,857.30	2,177	2,046	1,811	21.35	85
2001	1,868.81	1,022	960	908	21.28	43
2002	32,167.09	17,219	16,183	15,984	21.41	747
2003	1,072.19	563	529	543	21.38	25
2004	25,350.07	13,043	12,258	13,092	21.39	612
2005	5,028.33	2,538	2,385	2,643	21.25	124
2006	59,614.02	29,324	27,559	32,055	21.35	1,501
2007	4,789.43	2,298	2,160	2,630	21.32	123
2010	14,461.12	6,338	5,957	8,505	21.36	398
2011	4,224.00	1,794	1,686	2,538	21.23	120

THE YORK WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MAIN OFFICE - 130 EAST MARKET STREET						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2012	16,803.20	6,851	6,439	10,365	21.31	486
2013	6,285.90	2,465	2,317	3,969	21.18	187
2014	5,145.00	1,923	1,807	3,338	21.23	157
2015	8,350.00	2,971	2,792	5,558	21.12	263
2016	109,250.95	36,708	34,499	74,752	21.08	3,546
2017	30,652.81	9,659	9,078	21,575	21.01	1,027
2019	3,084.60	830	780	2,305	20.82	111
2020	3,941.89	959	901	3,041	20.73	147
2021	129,261.20	27,907	26,227	103,034	20.58	5,007
2023	139,204.29	21,493	20,199	119,005	20.09	5,924
2024	19,631.25	2,340	2,199	17,432	19.70	885
2025	235,388.00	18,902	17,764	217,624	19.08	11,406
	1,167,874.48	456,787	429,295	738,579		37,171

OFFICE - 124 EAST MARKET STREET
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5
PROBABLE RETIREMENT YEAR.. 6-2051
NET SALVAGE PERCENT.. 0

1996	354,914.55	210,074	197,431	157,484	21.15	7,446
2000	7,846.01	4,352	4,090	3,756	21.41	175
2001	53,846.33	29,438	27,666	26,180	21.28	1,230
2003	3,071.88	1,614	1,517	1,555	21.38	73
2004	11,472.05	5,902	5,547	5,925	21.39	277
2005	24,552.71	12,394	11,648	12,905	21.25	607
2006	42,577.16	20,944	19,683	22,894	21.35	1,072
2007	4,789.43	2,298	2,160	2,630	21.32	123
2010	1,749.00	767	721	1,028	21.36	48
2011	6,007.61	2,551	2,397	3,610	21.23	170
2014	20,840.00	7,788	7,319	13,521	21.23	637
2016	18,030.00	6,058	5,693	12,337	21.08	585
2018	2,829.82	829	779	2,051	20.92	98
2019	8,945.00	2,407	2,262	6,683	20.82	321
2020	60,464.27	14,711	13,826	46,639	20.73	2,250
2021	25,008.74	5,399	5,074	19,935	20.58	969
2022	3,808.75	709	666	3,142	20.40	154
2023	9,232.09	1,425	1,339	7,893	20.09	393

THE YORK WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OFFICE - 124 EAST MARKET STREET						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2024	32,100.00	3,826	3,596	28,504	19.70	1,447
2025	54,000.00	4,336	4,075	49,925	19.08	2,617
2026	200,000.00	7,280	6,842	193,158	17.65	10,944
	946,085.40	345,102	324,332	621,753		31,636
	2,113,959.88	801,889	753,627	1,360,332		68,807
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.8 3.25

THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CODORUS CREEK SHOP BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1948	9,578.17	9,578	9,578			
1949	253.55	254	254			
1976	365.00	365	365			
2001	868.00	868	868			
2005	2,726.25	2,726	2,726			
	13,790.97	13,791	13,791			
CODORUS CREEK GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2001	13,330.00	7,903	7,783	5,547	17.62	315
2013	103,556.52	44,301	43,628	59,928	18.28	3,278
2018	2,165.47	693	682	1,483	18.43	80
2022	141,593.89	28,475	28,043	113,551	18.54	6,125
2023	16,600.00	2,746	2,704	13,896	18.51	751
2024	52,028.81	6,561	6,461	45,567	18.48	2,466
	329,274.69	90,679	89,302	239,973		13,015
RESERVOIR TRACT SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1899	5,000.00	5,000	5,000			
1971	13,484.82	11,786	11,557	1,928	8.03	240
1980	1,692.83	1,438	1,410	283	8.28	34
1988	1,368.70	1,117	1,095	273	8.73	31
1997	863.60	664	651	213	8.94	24
1999	3,670.22	2,772	2,718	952	8.96	106
	26,080.17	22,777	22,431	3,649		435

THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IMPOUNDING BASIN SHOP BUILDING AND ROADWAY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1978	10,132.96	10,133	10,133			
1986	890.40	890	890			
1987	501.98	502	502			
1997	931.74	932	932			
2001	1,466.00	1,466	1,466			
	13,923.08	13,923	13,923			

MT. ROSE AVENUE DISTRIBUTION CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. 0

1984	724,855.32	658,749	648,678	76,178	4.28	17,799
1985	6,911.65	6,278	6,182	730	4.21	173
1986	7,793.66	7,068	6,960	834	4.17	200
1987	619.20	560	551	68	4.19	16
1988	496.92	448	441	56	4.25	13
1990	66,166.02	59,437	58,528	7,638	4.15	1,840
1993	111.20	99	97	14	4.21	3
1994	67,729.16	59,961	59,044	8,685	4.23	2,053
1996	1,076.21	944	930	147	4.30	34
1998	333.21	290	286	48	4.23	11
1999	7,397.53	6,406	6,308	1,089	4.28	254
2001	9,782.77	8,387	8,259	1,524	4.27	357
2003	96,434.88	81,709	80,460	15,975	4.27	3,741
2004	514,242.92	432,427	425,816	88,427	4.29	20,612
2005	89,050.06	74,286	73,150	15,900	4.31	3,689
2006	6,277.29	5,202	5,122	1,155	4.27	270
2007	177,001.45	145,159	142,940	34,062	4.31	7,903
2008	331,728.42	269,363	265,245	66,484	4.32	15,390
2009	18,258.66	14,676	14,452	3,807	4.31	883
2010	6,534.96	5,195	5,116	1,419	4.30	330
2011	26,854.52	21,078	20,756	6,099	4.29	1,422
2012	70,136.16	54,208	53,379	16,757	4.31	3,888
2013	237,995.66	180,853	178,088	59,908	4.32	13,868
2014	32,641.46	24,354	23,982	8,660	4.31	2,009
2018	2,896.00	1,935	1,905	991	4.30	230
2020	80,718.18	49,020	48,271	32,448	4.31	7,529
2021	24,661.41	14,003	13,789	10,872	4.31	2,523

THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ROSE AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2022	60,192.38	31,294	30,816	29,377	4.31	6,816
2023	22,589.33	10,378	10,219	12,370	4.31	2,870
2024	2,642.86	1,010	995	1,648	4.31	382
2025	190,000.00	52,972	52,162	137,838	4.31	31,981
	2,884,129.45	2,277,749	2,242,925	641,204		149,089
CODORUS CREEK SHED						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2004	33,332.91	25,310	24,924	8,409	7.19	1,170
	33,332.91	25,310	24,924	8,409		1,170
SUSQUEHANNA RIVER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	98,284.05	54,941	54,102	44,182	17.09	2,585
	98,284.05	54,941	54,102	44,182		2,585
CARROLL VALLEY STORAGE SHED						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
2000	2,866.00	2,866	2,866			
	2,866.00	2,866	2,866			
	3,401,681.32	2,502,036	2,464,264	937,417		166,294
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.6 4.89

THE YORK WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRUCTURE AT LAKE REDMAN						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1967	11,500.00	10,704	11,500			
1977	1,812.95	1,657	1,813			
1979	1,003.54	914	1,004			
1980	897.21	816	897			
1986	2,572.78	2,302	2,573			
1992	4,483.00	3,916	4,413	70	5.02	14
2008	109,389.36	85,761	96,645	12,744	5.14	2,479
2009	3,113.89	2,410	2,716	398	5.16	77
2011	19,901.66	14,934	16,829	3,072	5.21	590
2016	38,373.36	25,787	29,060	9,314	5.21	1,788
2018	103,302.55	64,461	72,642	30,661	5.22	5,874
2020	42,796.25	23,996	27,041	15,755	5.22	3,018
2022	38,554.28	18,209	20,520	18,034	5.21	3,461
	377,700.83	255,867	287,652	90,049		17,301

FENCE AT LAKE REDMAN
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5
PROBABLE RETIREMENT YEAR.. 6-2017
NET SALVAGE PERCENT.. 0

1977	4,518.20	4,518	4,518			
	4,518.20	4,518	4,518			

OUTDOOR LIGHTING AT LAKE REDMAN
FULLY ACCRUED
NET SALVAGE PERCENT.. 0

1977	505.84	506	506			
	505.84	506	506			

THE YORK WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FENCE AT CARROLL VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
2004	6,950.00	6,950	6,950			
	6,950.00	6,950	6,950			
WRIGHTSVILLE DISTRIBUTION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1976	12,530.00	12,530	10,404	2,126		
	12,530.00	12,530	10,404	2,126		
LONGSTOWN STRUCTURE						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2018	59,892.51	16,093	18,854	41,039	23.59	1,740
	59,892.51	16,093	18,854	41,039		1,740
SHREWSBURY MONOCHLOR SYSTEM						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
2020	71,675.30	15,339	17,970	53,705	24.49	2,193
	71,675.30	15,339	17,970	53,705		2,193
	533,772.68	311,803	346,854	186,919		21,234
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.8	3.98

THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE WILLIAMS RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R3						
PROBABLE RETIREMENT YEAR.. 6-2104						
NET SALVAGE PERCENT.. 0						
1911	28,742.06	23,272	6,809	21,933	27.19	807
1928	8,451.83	6,171	1,805	6,646	36.47	182
1933	852.34	599	175	677	39.67	17
1956	14,191.59	8,224	2,406	11,786	51.28	230
1958	0.01		0			
1979	10,123.59	4,439	1,299	8,825	61.03	145
1982	1,005.60	418	122	883	62.86	14
1999	5,166.22	1,501	439	4,727	67.57	70
2001	152,750.01	41,945	12,272	140,478	67.79	2,072
2003	29,420.73	7,591	2,221	27,200	68.07	400
2004	2,058.58	509	149	1,910	69.07	28
2005	590.74	141	41	549	69.25	8
2024	52,675,250.52	1,896,309	554,793	52,120,457	71.41	729,876
2025	399,419.36	9,107	2,664	396,755	71.33	5,562
2026	10,000.00	93	27	9,973	70.76	141
	53,338,023.18	2,000,319	585,223	52,752,800		739,552

LAKE WILLIAMS BASCULE GATES AND OTHER EQUIPMENT
INTERIM SURVIVOR CURVE.. IOWA 125-R3
PROBABLE RETIREMENT YEAR.. 6-2104
NET SALVAGE PERCENT.. 0

1955	1,157.00	680	211	946	50.28	19
1956	6,008.58	3,482	1,079	4,930	51.28	96
1957	189.37	108	33	156	52.28	3
1967	472.50	242	75	398	56.62	7
1979	3,237.20	1,420	440	2,797	61.03	46
1981	1,215.22	516	160	1,055	61.86	17
1982	4,190.60	1,741	539	3,651	62.86	58
1983	4,267.77	1,752	543	3,725	62.71	59
1992	3,497.00	1,212	375	3,122	65.33	48
1993	250.28	84	26	224	66.33	3
1996	3,105.00	981	304	2,801	66.42	42
2001	1,625.10	446	138	1,487	67.79	22
2002	2,677.49	713	221	2,457	67.93	36
2020	4,787.09	408	126	4,661	71.46	65
	36,680.20	13,785	4,270	32,410		521

THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE REDMAN RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R3						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
1967	2,655,597.48	1,330,985	412,300	2,243,297	59.38	37,779
1968	58.48	29	9	49	60.38	1
1970	3,117.25	1,502	465	2,652	60.98	43
1976	4,828.56	2,128	659	4,169	64.28	65
2002	106,737.76	26,332	8,157	98,581	75.33	1,309
2004	19,829.89	4,539	1,406	18,424	76.35	241
2005	3,765.69	832	258	3,508	76.37	46
2007	6,092.10	1,234	382	5,710	77.42	74
2008	46,950.48	9,113	2,823	44,128	77.49	569
2011	213,524.29	35,466	10,986	202,538	78.67	2,575
2013	10,314.00	1,522	471	9,843	78.93	125
2019	84,454.75	7,381	2,286	82,168	80.05	1,026
2023	405,750.00	17,569	5,442	400,308	81.08	4,937
2025	9,419.36	190	59	9,361	80.98	116
2026	280,000.00	2,324	720	279,280	79.98	3,492
	3,850,440.09	1,441,146	446,425	3,404,015		52,398

LAKE REDMAN EQUIPMENT
SURVIVOR CURVE.. 35-SQUARE
NET SALVAGE PERCENT.. 0

1967	8,704.16	8,704	8,704			
1979	3,728.99	3,729	3,729			
1980	1,134.20	1,134	1,134			
1987	986.22	986	986			
2002	14,815.67	10,441	377-	15,193	10.33	1,471
2020	84,826.23	16,158	583-	85,410	28.33	3,015
2021	15,095.36	2,444	88-	15,184	29.33	518
	129,290.83	43,596	13,505	115,786		5,004

THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY						
INTERIM SURVIVOR CURVE.. IOWA 125-R3						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. 0						
1960	371,429.88	277,347	85,914	285,516	22.62	12,622
2025	800,000.00	52,800	16,356	783,644	23.59	33,219
	1,171,429.88	330,147	102,270	1,069,160		45,841
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	49,864.92	49,865	49,865			
	49,864.92	49,865	49,865			
	58,575,729.10	3,878,858	1,201,558	57,374,171		843,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						68.0 1.44

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK FILLED TIMBER CRIB DAM						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1896	10,621.48	10,270	10,206	416	4.47	93
1935	1,945.43	1,801	1,790	156	7.35	21
1937	2,780.44	2,568	2,552	229	7.42	31
1948	1,998.28	1,823	1,812	187	7.54	25
1950	85.36	78	78	8	7.37	1
1952	217.00	198	197	20	7.30	3
1958	38,297.73	34,449	34,233	4,064	7.67	530
1960	4,020.44	3,618	3,595	425	7.41	57
1964	148.16	132	131	17	7.75	2
1967	76.40	67	67	10	7.90	1
1968	91.11	81	80	11	7.56	1
1979	1,899.57	1,630	1,620	280	7.89	35
1981	1,608.07	1,366	1,357	251	8.10	31
1988	7,863.64	6,507	6,466	1,397	8.06	173
2025	40,000.00	6,668	6,626	33,374	8.33	4,006
	111,653.11	71,256	70,810	40,843		5,010

TRAVELING SCREEN AND EQUIPMENT
INTERIM SURVIVOR CURVE.. IOWA 80-S2
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. 0

1975	1,217.03	1,107	1,100	117	5.15	23
1983	451.38	404	401	50	5.11	10
1994	900.09	776	771	129	5.21	25
1997	120,817.74	102,514	101,872	18,946	5.30	3,575
2000	1,823.83	1,522	1,512	311	5.28	59
2001	2,722.11	2,257	2,243	479	5.29	91
2004	1,358.32	1,099	1,092	266	5.34	50
	129,290.50	109,679	108,992	20,298		3,833

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BYPASS, METER, AND VAULT						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1968	14,141.45	12,528	12,450	1,692	7.56	224
1974	103.96	90	89	15	7.94	2
1976	822.79	713	709	114	7.81	15
1999	3,060.45	2,362	2,347	713	8.18	87
2000	2,431.62	1,855	1,843	588	8.30	71
2002	413.66	310	308	106	8.23	13
2003	8,925.28	6,612	6,571	2,355	8.28	284
	29,899.21	24,470	24,317	5,582		696
CONCRETE WEIR BEAM						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. 0						
1984	726.52	727	727			
2000	1,826.11	1,826	1,826			
	2,552.63	2,553	2,553			
EAST BRANCH GAUGE						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1990	20,232.63	18,547	18,431	1,802	3.33	541
	20,232.63	18,547	18,431	1,802		541
WATER CONSERVATION MEASURE AND RELEASE CONTROL						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1993	24,427.97	24,428	24,428			
2001	638.95	639	639			
	25,066.92	25,067	25,067			

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST BRANCH MEASUREMENT WEIR						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1997	4,610.16	3,433	3,411	1,199	10.18	118
2000	1,826.11	1,320	1,312	515	10.23	50
2005	26,452.33	17,940	17,825	8,627	10.28	839
2008	50,000.00	32,295	32,089	17,911	10.23	1,751
2010	2,500.00	1,546	1,536	964	10.29	94
	85,388.60	56,534	56,173	29,216		2,852
SUSQUEHANNA RIVER PUMP STATION INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2004	2,654,897.87	1,077,092	1,070,214	1,584,684	33.20	47,731
2005	155,419.82	60,956	60,567	94,853	33.58	2,825
	2,810,317.69	1,138,048	1,130,781	1,679,537		50,556
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	10,601.61	10,602	10,602			
2006	12,702.47	12,702	12,702			
	23,304.08	23,304	23,304			
BRILLHART INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2006	305,239.15	159,610	158,489	146,750	18.86	7,781
2007	131,837.04	67,158	66,686	65,151	18.94	3,440

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRILLHART INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2016	7,777.24	2,779	2,759	5,018	19.19	261
2022	3,412.25	666	661	2,751	19.26	143
2023	29,024.20	4,641	4,608	24,416	19.27	1,267
	477,289.88	234,854	233,205	244,085		12,892
	3,714,995.25	1,704,312	1,693,633	2,021,363		76,380
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 2.06

THE YORK WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1968	2,884.00	2,741	2,759	125	3.06	41
1975	3,546.96	3,244	3,265	282	4.83	58
1980	6,780.00	5,948	5,986	794	6.53	122
1983	8,255.00	7,065	7,110	1,145	7.35	156
1984	2,360.93	2,005	2,018	343	7.58	45
1994	11,426.85	8,585	8,640	2,787	10.81	258
1999	7,004.96	4,826	4,857	2,148	12.49	172
2003	14,946.81	9,375	9,435	5,512	14.07	392
2004	6,599.05	4,023	4,049	2,550	14.51	176
2007	28,452.08	15,836	15,938	12,514	15.67	799
2009	7,170.06	3,699	3,723	3,447	16.58	208
2015	5,000.00	1,878	1,890	3,110	19.39	160
2021	45,676.72	9,058	9,116	36,561	22.91	1,596
2024	57,948.71	5,563	5,598	52,351	25.11	2,085
	208,052.13	83,846	84,384	123,668		6,268
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.7 3.01

THE YORK WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. 0						
1982	141,050.58	95,759	76,854	64,197	21.12	3,040
2017	6,399,065.06	1,020,651	819,156	5,579,909	50.94	109,539
2018	1,767,451.42	252,746	202,850	1,564,601	51.94	30,123
2019	6,981.56	883	709	6,273	52.94	118
2021	320,532.25	29,970	24,053	296,479	54.94	5,396
2022	206,760.28	15,921	12,778	193,982	55.94	3,468
2024	108,114.45	4,757	3,818	104,296	57.94	1,800
2025	195,727.07	5,382	4,319	191,408	58.94	3,248
	9,145,682.67	1,426,069	1,144,537	8,001,146		156,732
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.0 1.71

THE YORK WATER COMPANY

ACCOUNT 310.2 POWER GENERATION EQUIPMENT/PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
2008	500,840.23	267,399	315,908	184,932	16.30	11,346
2009	55,783.55	28,483	33,650	22,134	16.93	1,307
2010	474,345.54	230,864	272,745	201,601	17.58	11,468
2011	125,210.89	57,872	68,371	56,840	18.23	3,118
2013	75,187.69	30,932	36,543	38,645	19.55	1,977
2014	109,272.95	42,081	49,715	59,558	20.23	2,944
2015	140,091.47	50,181	59,284	80,807	20.91	3,865
2016	72,836.37	24,160	28,543	44,293	21.49	2,061
2017	2,448.41	743	878	1,570	22.18	71
2018	1,236,653.92	339,709	401,336	835,318	22.88	36,509
2019	107,983.34	26,575	31,396	76,587	23.49	3,260
2020	7,403.30	1,604	1,895	5,508	24.10	229
2021	48,686.03	9,075	10,721	37,965	24.73	1,535
2022	116,518.51	18,165	21,460	95,059	25.27	3,762
2023	81,024.70	10,071	11,898	69,127	25.83	2,676
2024	6,305.94	580	685	5,621	26.32	214
2025	220,177.03	12,990	15,347	204,830	26.58	7,706
	3,380,769.87	1,151,484	1,360,375	2,020,395		94,048

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.5 2.78

THE YORK WATER COMPANY

ACCOUNT 310.7 OIL ENGINE PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CODORUS CREEK - PUMP NO. 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1896	730.00	730	730			
1914	1,118.88	1,119	1,119			
1925	788.00	788	788			
1946	24,562.22	24,172	24,562			
1990	1,339.56	1,326	1,340			
1993	291.79	289	292			
2007	19,594.98	19,268	19,595			
2017	2,991.00	2,891	2,991			
2019	9,151.64	8,770	9,152			
	60,568.07	59,353	60,568			
CODORUS CREEK - PUMP NO. 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
1982	3,037.00	3,037	3,037			
	3,037.00	3,037	3,037			
SUSQUEHANNA RIVER - PUMP NO. 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	333,451.76	190,001	194,525	138,927	16.36	8,492
2016	35,820.00	13,411	13,730	22,090	17.82	1,240
2022	17,951.45	3,669	3,756	14,195	18.16	782
2024	16,298.06	2,081	2,131	14,168	18.21	778
	403,521.27	209,162	214,142	189,379		11,292

THE YORK WATER COMPANY

ACCOUNT 310.7 OIL ENGINE PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER - PUMP NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	333,451.75	190,001	194,525	138,926	16.36	8,492
2022	14,930.39	3,052	3,125	11,806	18.16	650
	348,382.14	193,053	197,650	150,732		9,142
SUSQUEHANNA RIVER - PUMP NO. 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	333,451.75	190,001	194,525	138,927	16.36	8,492
2021	175,999.19	41,888	42,885	133,114	18.14	7,338
2022	6,340.00	1,296	1,327	5,013	18.16	276
2024	33,908.42	4,330	4,433	29,475	18.21	1,619
	549,699.36	237,515	243,170	306,529		17,725
	1,365,207.84	702,120	718,567	646,640		38,159
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.9 2.80

THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRIC PUMPING EQUIPMENT						
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1930	452.50	446	453			
1931	1,182.93	1,166	1,183			
1942	1,077.12	1,021	1,077			
1944	404.63	381	405			
1948	2,968.52	2,756	2,937	32	6.08	5
1949	40.62	38	40			
1953	5,310.73	4,851	5,169	142	6.98	20
1954	96.27	87	93	4	7.34	1
1955	6,944.79	6,271	6,682	263	7.70	34
1956	28,136.73	25,253	26,909	1,228	8.07	152
1957	27,778.16	24,964	26,601	1,178	7.85	150
1958	305.91	273	291	15	8.25	2
1959	54.81	49	52	3	8.67	
1960	4,420.65	3,890	4,145	276	9.09	30
1961	1,040.93	909	969	72	9.52	8
1962	76.14	66	70	6	9.41	1
1966	4,761.92	4,044	4,309	453	10.76	42
1967	221.29	186	198	23	11.26	2
1969	315.42	262	279	36	11.78	3
1970	932.24	771	822	111	11.83	9
1971	123,882.00	101,373	108,019	15,863	12.36	1,283
1976	122,486.70	95,576	101,842	20,645	14.27	1,447
1978	16,601.42	12,685	13,517	3,085	15.03	205
1979	2,021.23	1,532	1,632	389	15.23	26
1980	12,388.25	9,250	9,856	2,532	15.83	160
1981	5,987.34	4,429	4,719	1,268	16.06	79
1982	50,125.06	36,496	38,889	11,236	16.68	674
1983	8,120.81	5,851	6,235	1,886	16.94	111
1984	4,644.59	3,290	3,506	1,139	17.57	65
1985	5,884.73	4,119	4,389	1,496	17.86	84
1986	42,332.59	29,095	31,002	11,330	18.50	612
1987	6,834.41	4,636	4,940	1,894	18.81	101
1988	7,635.59	5,107	5,442	2,194	19.14	115
1989	46,867.67	30,717	32,731	14,137	19.80	714
1990	31,557.06	20,364	21,699	9,858	20.15	489
1991	3,403.31	2,161	2,303	1,101	20.51	54
1993	9,120.63	5,558	5,922	3,198	21.58	148
1994	16,738.78	10,006	10,662	6,077	21.98	276
1995	8,428.87	4,912	5,234	3,195	22.68	141
1997	129,739.73	72,356	77,100	52,640	23.53	2,237
1998	3,305.80	1,801	1,919	1,387	23.96	58

THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRIC PUMPING EQUIPMENT						
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1999	82,168.46	43,648	46,509	35,659	24.42	1,460
2000	15,727.53	8,136	8,669	7,058	24.88	284
2001	118,237.38	59,485	63,385	54,853	25.35	2,164
2002	114,984.47	56,158	59,840	55,145	25.84	2,134
2003	16,885.16	7,992	8,516	8,369	26.34	318
2004	15,237.76	6,977	7,434	7,803	26.84	291
2005	256,973.47	113,582	121,028	135,945	27.35	4,971
2006	7,298.85	3,107	3,311	3,988	27.88	143
2007	226,381.63	92,613	98,685	127,697	28.41	4,495
2008	43,373.37	17,085	18,205	25,168	28.73	876
2009	414,539.30	155,991	166,217	248,322	29.28	8,481
2010	317,987.46	114,475	121,980	196,008	29.63	6,615
2011	220,226.25	75,207	80,137	140,089	30.21	4,637
2012	248,863.47	80,657	85,945	162,919	30.58	5,328
2013	33,950.87	10,392	11,073	22,878	30.98	738
2014	76,412.59	21,969	23,409	53,003	31.39	1,689
2015	256,809.40	69,210	73,747	183,062	31.62	5,789
2016	176,589.05	44,271	47,173	129,416	31.89	4,058
2017	119,309.50	27,560	29,367	89,943	32.18	2,795
2018	548,794.01	115,576	123,153	425,641	32.49	13,101
2019	227,215.50	43,194	46,026	181,190	32.66	5,548
2020	341,403.64	57,595	61,371	280,033	32.86	8,522
2021	1,215,855.48	178,488	190,189	1,025,666	32.94	31,137
2022	147,982.31	18,439	19,648	128,334	32.79	3,914
2023	271,450.71	27,471	29,272	242,179	32.57	7,436
2024	118,798.99	9,088	9,684	109,115	32.18	3,391
2025	533,240.46	27,089	28,865	504,376	31.12	16,207
2026	780,000.00	17,784	18,950	761,050	28.57	26,638
	7,691,325.95	2,042,237	2,176,028	5,515,298		182,698

SCADA EQUIPMENT
SURVIVOR CURVE.. 10-SQUARE
NET SALVAGE PERCENT.. 0

2003	92,956.53	92,957	92,957
2004	162,814.68	162,815	162,815

THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	191,909.42	191,909	191,909			
2007	133,334.72	133,335	133,335			
2008	117,208.12	117,208	117,208			
	698,223.47	698,224	698,223			
	8,389,549.42	2,740,461	2,874,251	5,515,298		182,698
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.2 2.18

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - FILTERS, BASINS AND PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTERS AND ASSOCIATED STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1901	68,170.10	62,539	61,867	6,304	11.32	557
1910	827.00	743	735	92	13.21	7
1931	41,628.05	35,442	35,061	6,567	16.70	393
1932	38.56	33	33	6	16.44	
1942	27,106.21	22,490	22,248	4,858	17.38	280
1949	192.45	155	153	39	18.49	2
1955	5,271.19	4,193	4,148	1,123	18.42	61
1957	809.08	637	630	179	18.83	10
1960	38,315.19	29,886	29,565	8,751	18.80	465
1962	165.24	127	126	40	19.37	2
1964	1,361.21	1,041	1,030	331	19.30	17
1968	665.98	500	495	171	19.46	9
1969	969.48	721	713	256	19.85	13
1971	65,532.93	48,154	47,636	17,897	20.09	891
1973	1,726.95	1,261	1,247	480	19.86	24
1974	753.03	547	541	212	19.80	11
1975	521.66	375	371	151	20.27	7
1976	12,022.85	8,589	8,497	3,526	20.26	174
1977	296.04	210	208	88	20.27	4
1978	1,966.00	1,387	1,372	594	20.30	29
1979	14,762.14	10,344	10,233	4,529	20.36	222
1980	6,713.02	4,668	4,618	2,095	20.45	102
1981	5,331.38	3,677	3,637	1,694	20.56	82
1982	79,364.09	54,237	53,654	25,710	20.69	1,243
1983	744.39	507	502	243	20.44	12
1984	2,336.68	1,575	1,558	779	20.63	38
1985	3,071.92	2,048	2,026	1,046	20.83	50
1986	451.58	299	296	156	20.68	8
1987	1,944.95	1,273	1,259	686	20.94	33
1988	2,062.88	1,340	1,326	737	20.86	35
1989	2,624.00	1,680	1,662	962	21.16	45
1990	2,518.70	1,598	1,581	938	21.14	44
1995	36.77	22	22	15	21.24	1
1997	354.31	205	203	152	21.62	7
1999	236.70	133	132	105	21.60	5
2000	371.25	205	203	168	21.64	8
2002	2.00	1	1	1	21.85	
2005	1,458.77	724	716	743	22.00	34
2007	0.06		0			
2009	3,081.35	1,366	1,351	1,730	22.18	78

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - FILTERS, BASINS AND PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTERS AND ASSOCIATED STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2010	19,045.36	8,157	8,069	10,976	22.25	493
2012	283,968.38	112,451	111,242	172,726	22.37	7,721
2013	29,875.76	11,311	11,189	18,686	22.43	833
2014	1,207,631.53	435,955	431,268	776,364	22.42	34,628
2015	1,351,224.01	461,848	456,882	894,342	22.46	39,819
2016	962,898.91	309,187	305,863	657,036	22.55	29,137
2017	3,206.63	961	951	2,256	22.59	100
2018	16,386.47	4,531	4,482	11,904	22.68	525
2019	32,549.95	8,235	8,146	24,403	22.64	1,078
2020	30,985.11	7,024	6,948	24,037	22.74	1,057
2022	44,047.49	7,484	7,404	36,644	22.80	1,607
2023	20,320.00	2,808	2,778	17,542	22.86	767
2024	103,837.57	10,830	10,714	93,124	22.91	4,065
2025	249,164.08	16,893	16,711	232,453	22.90	10,151
2026	100,000.00	2,830	2,800	97,200	22.92	4,241
	4,850,947.39	1,705,437	1,687,100	3,163,847		141,225

SEDIMENTATION BASINS AND FLOCCULATORS
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5
PROBABLE RETIREMENT YEAR.. 6-2051
NET SALVAGE PERCENT.. 0

1957	311,276.09	245,037	242,402	68,874	18.83	3,658
1978	602,809.51	425,403	420,829	181,980	20.30	8,965
1979	58,371.63	40,901	40,461	17,910	20.36	880
1980	2,257.26	1,569	1,552	705	20.45	34
1981	53,583.65	36,951	36,554	17,030	20.56	828
1983	47,938.30	32,656	32,305	15,633	20.44	765
1984	1,293.79	872	863	431	20.63	21
1987	3,615.24	2,366	2,341	1,275	20.94	61
1993	40,624.57	24,891	24,623	16,001	21.28	752
1996	1,571.00	925	915	656	21.42	31
2000	8,932.11	4,931	4,878	4,054	21.64	187
2001	14,299.41	7,745	7,662	6,638	21.73	305
2007	349,842.20	165,126	163,351	186,492	22.00	8,477
2008	7,235.38	3,309	3,273	3,962	22.15	179
2009	3,257,635.02	1,444,435	1,428,904	1,828,731	22.18	82,450
2010	9,179.70	3,932	3,890	5,290	22.25	238
2011	370,193.91	153,112	151,466	218,728	22.21	9,848

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - FILTERS, BASINS AND PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEDIMENTATION BASINS AND FLOCCULATORS						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2012	671,274.38	265,825	262,967	408,308	22.37	18,252
2013	9,037.47	3,422	3,385	5,652	22.43	252
2015	3,734.10	1,276	1,262	2,472	22.46	110
2016	36,139.15	11,604	11,479	24,660	22.55	1,094
2019	5,802.00	1,468	1,452	4,350	22.64	192
2020	24,085.81	5,460	5,401	18,685	22.74	822
2021	47,775.92	9,531	9,429	38,347	22.74	1,686
2022	2,443.56	415	411	2,033	22.80	89
2023	2,444.49	338	334	2,110	22.86	92
	5,943,395.65	2,893,500	2,862,389	3,081,007		140,268

SEDIMENTATION AND RESIDUALS HANDLING PLANT
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5
PROBABLE RETIREMENT YEAR.. 6-2047
NET SALVAGE PERCENT.. 0

2007	6,327,492.11	3,235,247	3,200,462	3,127,030	18.80	166,331
2008	4,995.00	2,480	2,453	2,542	18.93	134
2009	10,182.27	4,911	4,858	5,324	18.96	281
2010	218,970.82	102,544	101,441	117,529	18.92	6,212
2015	3,415.00	1,291	1,277	2,138	19.20	111
2019	14,900.00	4,238	4,192	10,708	19.29	555
2020	25,051.86	6,431	6,362	18,690	19.31	968
2021	21,887.66	4,949	4,896	16,992	19.40	876
2023	25,746.27	4,089	4,045	21,701	19.43	1,117
2024	4,650.00	560	554	4,096	19.46	210
2025	208,101.80	16,398	16,222	191,880	19.48	9,850
	6,865,392.79	3,383,138	3,346,763	3,518,630		186,645
	17,659,735.83	7,982,075	7,896,252	9,763,484		468,138

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9 2.65

THE YORK WATER COMPANY

ACCOUNT 320 OTHER SMALL TREATMENT FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L3						
NET SALVAGE PERCENT.. 0						
1960	2,715.14	2,588	2,328	387	3.27	118
1975	5,944.57	5,283	4,753	1,192	6.47	184
1992	17,709.39	13,998	12,594	5,115	9.19	557
2016	49,864.12	16,914	15,218	34,646	20.78	1,667
2018	11,617.01	3,232	2,908	8,709	22.49	387
2020	22,911.16	4,919	4,426	18,485	24.39	758
2021	38,306.17	7,010	6,307	31,999	25.29	1,265
2022	12,605.50	1,900	1,709	10,896	26.29	414
2025	284,750.00	15,320	13,784	270,966	29.29	9,251
	446,423.06	71,164	64,027	382,396		14,601
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.2	3.27

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. 0						
1931	7,493.99	7,494	7,494			
1942	583.48	583	583			
1955	2,948.64	2,895	2,949			
1956	1,583.37	1,544	1,583			
1957	2,138.23	2,071	2,138			
1959	86.00	83	86			
1962	70.80	66	71			
1963	438.00	410	438			
1964	890.61	826	891			
1967	4,086.13	3,730	4,086			
1968	422.60	382	423			
1969	331.93	299	332			
1971	2,481.37	2,196	2,481			
1974	1,352.94	1,169	1,353			
1975	2,446.95	2,099	2,447			
1976	57.68	49	58			
1983	277.40	219	274	3	11.58	
1984	597.88	469	586	12	11.68	1
1988	5,255.19	3,922	4,901	354	13.15	27
1990	2,294.79	1,666	2,082	213	13.84	15
1991	6,594.08	4,727	5,906	688	14.08	49
1992	29,851.24	21,006	26,247	3,604	14.60	247
1993	200.34	139	174	26	14.88	2
1994	2,807.61	1,917	2,395	413	15.18	27
1996	13,321.08	8,783	10,974	2,347	15.85	148
1997	1,543.76	998	1,247	297	16.21	18
1998	4,775.62	3,039	3,797	979	16.38	60
1999	4,617.09	2,874	3,591	1,026	16.78	61
2000	221,780.93	134,843	168,487	53,294	17.19	3,100
2001	405,467.69	241,456	301,700	103,768	17.44	5,950
2002	9,898.49	5,762	7,200	2,698	17.71	152
2003	52,423.72	29,777	37,207	15,217	18.00	845
2004	16,043.96	8,874	11,088	4,956	18.32	271
2005	25,673.86	13,795	17,237	8,437	18.66	452
2006	5,339.63	2,781	3,475	1,865	19.02	98
2008	24,456.92	11,962	14,947	9,510	19.50	488
2009	20,138.04	9,463	11,824	8,314	19.93	417
2010	54,168.60	24,555	30,682	23,487	20.10	1,169
2011	12,502.13	5,426	6,780	5,722	20.43	280
2012	26,349.23	10,938	13,667	12,682	20.67	614
2013	16,066.57	6,346	7,929	8,138	20.93	389
2014	16,836.87	6,292	7,862	8,975	21.23	423

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. 0						
2015	69,526.49	24,418	30,510	39,016	21.55	1,810
2016	31,468.79	10,337	12,916	18,553	21.80	851
2017	78,573.01	24,004	29,993	48,580	21.98	2,210
2018	408,709.26	114,766	143,400	265,309	22.20	11,951
2019	22,293.20	5,674	7,090	15,203	22.45	677
2020	193,911.70	44,076	55,073	138,839	22.66	6,127
2021	171,816.65	34,174	42,701	129,116	22.82	5,658
2022	7,282.73	1,227	1,533	5,750	23.03	250
2023	11,832.56	1,619	2,023	9,810	23.14	424
2024	593,865.05	61,109	76,356	517,509	23.24	22,268
2025	345,912.52	23,107	28,872	317,041	23.27	13,624
	2,941,887.40	932,436	1,160,139	1,781,748		81,153
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.0 2.76

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - ELECTRONIC CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S0.5						
NET SALVAGE PERCENT.. 0						
1979	130.49	128	130			
1980	4,182.76	4,079	4,183			
1981	1,442.21	1,396	1,442			
1982	5,701.43	5,475	5,701			
1983	4,296.03	4,089	4,296			
1984	2,125.58	2,013	2,126			
1985	2,931.26	2,748	2,931			
1986	976.42	909	976			
1988	926.14	845	926			
1989	754.82	682	755			
1990	165.75	148	166			
1992	1,488.32	1,305	1,488			
1993	417.15	361	417			
1994	8,278.91	7,086	8,279			
1995	2,218.69	1,876	2,219			
1997	54,031.68	44,403	54,023	9	6.43	1
1998	11,610.89	9,386	11,419	192	6.79	28
1999	17,132.61	13,651	16,608	525	7.06	74
2000	23,778.29	18,578	22,603	1,175	7.46	158
2001	25,624.04	19,664	23,924	1,700	7.78	219
2002	7,536.85	5,670	6,898	639	8.12	79
2003	10,082.90	7,445	9,058	1,025	8.38	122
2004	69,581.84	50,155	61,021	8,561	8.78	975
2005	14,486.82	10,202	12,412	2,075	9.10	228
2006	1,325.71	910	1,107	219	9.45	23
2007	209,720.02	140,240	170,622	39,098	9.74	4,014
2009	72,182.89	45,396	55,231	16,952	10.42	1,627
2010	11,828.74	7,176	8,731	3,098	10.80	287
2011	15,225.22	8,898	10,826	4,399	11.14	395
2012	41,680.25	23,353	28,412	13,268	11.51	1,153
2013	18,579.30	9,929	12,080	6,499	11.91	546
2014	55,233.18	28,053	34,131	21,102	12.27	1,720
2015	122,698.37	58,981	71,759	50,939	12.60	4,043
2016	188,652.51	84,912	103,307	85,346	13.03	6,550
2017	102,259.97	42,898	52,192	50,068	13.38	3,742
2018	108,169.80	41,721	50,759	57,411	13.80	4,160
2019	45,797.24	16,079	19,562	26,235	14.17	1,851
2020	34,561.16	10,828	13,174	21,387	14.61	1,464
2021	49,019.84	13,446	16,359	32,661	14.99	2,179
2022	142,985.50	33,230	40,429	102,556	15.41	6,655

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - ELECTRONIC CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S0.5						
NET SALVAGE PERCENT.. 0						
2023	126,859.79	23,862	29,032	97,828	15.83	6,180
2024	14,273.88	2,014	2,450	11,824	16.24	728
2025	80,000.00	7,296	8,877	71,123	16.61	4,282
	1,710,955.25	811,516	983,041	727,914		53,483
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 3.13

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BASINS AND COVERS AT FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. 0						
1898	295,240.89	295,241	295,241			
1966	1,504.56	1,159	1,106	399	18.07	22
1970	100,571.66	74,654	71,208	29,364	19.67	1,493
1971	3,574.30	2,626	2,505	1,070	20.09	53
1979	5,656.87	3,802	3,627	2,030	23.26	87
1980	2,282.88	1,513	1,443	840	23.75	35
1985	44,336.13	27,524	26,254	18,083	25.45	711
1986	1,210.66	739	705	506	26.00	19
1993	2,736,850.65	1,483,373	1,414,902	1,321,949	28.45	46,466
1994	38,206.89	20,345	19,406	18,801	28.68	656
1996	2,297,715.53	1,169,767	1,115,771	1,181,944	29.57	39,971
1999	994.35	476	454	540	30.14	18
2001	685.59	311	297	389	30.83	13
2002	19,354.14	8,545	8,151	11,204	31.20	359
2013	59,382.21	17,203	16,409	42,973	33.50	1,283
2025	195,000.00	9,321	8,891	186,109	33.18	5,609
	5,802,567.31	3,116,599	2,986,367	2,816,200		96,795

EAST MANCHESTER STANDPIPE
INTERIM SURVIVOR CURVE.. IOWA 65-R2
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. 0

1965	114,436.77	114,437	114,437			
1986	1,287.26	1,287	1,287			
1987	2,697.82	2,698	2,698			
2001	28,010.00	28,010	28,010			
2007	2,169.36	2,169	2,169			
2010	27,586.13	27,586	27,586			
	176,187.34	176,187	176,187			

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEADER HEIGHTS STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1967	120,236.26	119,094	114,045	6,191	0.57	6,191
1968	1,500.00	1,487	1,424	76	0.50	76
1978	61.16	61	61			
1982	3,908.59	3,876	3,711	197	0.38	197
2007	2,169.37	2,133	2,042	127	0.33	127
2011	25,569.57	25,038	23,974	1,595	0.33	1,595
	153,444.95	151,689	145,258	8,187		8,186
FLORIDA AVENUE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1931	1,334.91	1,335	1,335			
	1,334.91	1,335	1,335			
EAST YORK STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1955	69,100.00	69,100	69,100			
1956	16,625.68	16,626	16,626			
1957	3,672.24	3,672	3,672			
1985	3,427.04	3,427	3,427			
1986	2,318.26	2,318	2,318			
1987	774.04	774	774			
2001	28,010.00	28,010	28,010			
2007	55,964.89	55,965	55,965			
2008	24,272.58	24,273	24,273			
	204,164.73	204,165	204,165			

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHUNK'S HILL RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
2017	566,490.88	114,431	109,496	456,995	38.18	11,969
	566,490.88	114,431	109,496	456,995		11,969
PLEASUREVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1942	906.38	829	793	113	7.93	14
1971	492.00	414	396	96	10.56	9
1979	158,718.98	128,610	123,063	35,656	11.16	3,195
1983	1,163.10	924	884	279	11.28	25
1987	1,433.18	1,114	1,066	367	11.35	32
1997	1,817.63	1,305	1,249	569	11.66	49
2001	1,433.89	983	941	493	11.79	42
2002	1,875.00	1,267	1,212	663	11.83	56
2007	2,169.36	1,352	1,294	876	11.88	74
2010	27,674.00	16,142	15,446	12,228	11.91	1,027
2014	54,111.76	27,830	26,630	27,482	11.96	2,298
2024	60,325.00	11,003	10,528	49,797	11.95	4,167
2025	10,000.00	1,228	1,175	8,825	11.90	742
	322,120.28	193,001	184,677	137,443		11,730
SPRY STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1941	2,070.64	1,898	1,816	254	7.79	33
1955	1,030.19	901	862	168	10.30	16
1967	207.34	174	166	41	11.26	4
1986	172,921.54	131,507	125,836	47,086	12.81	3,676
2001	0.05		0			

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRY STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2007	2,169.36	1,280	1,225	945	13.67	69
2023	26,084.36	5,470	5,234	20,850	13.82	1,509
2024	2,500.00	405	388	2,112	13.78	153
	206,983.48	141,635	135,527	71,456		5,460
GREENWOOD ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
2026	3,002,798.15	52,849	50,570	2,952,228	37.21	79,340
	3,002,798.15	52,849	50,570	2,952,228		79,340
LINCOLN/WEST MANCHESTER STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1966	78,467.41	69,028	66,051	12,417	8.30	1,496
1967	722.96	634	607	116	8.36	14
1987	1,433.18	1,171	1,120	313	8.88	35
2001	3,530.13	2,609	2,496	1,034	9.06	114
2004	31,251.05	22,313	21,351	9,900	9.08	1,090
2011	60,411.62	38,144	36,499	23,913	9.15	2,613
2016	18,977.46	10,223	9,782	9,195	9.13	1,007
	194,793.81	144,122	137,906	56,888		6,369
LONGSTOWN STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1975	222,793.47	181,866	174,023	48,771	11.63	4,194
1985	638.84	495	474	165	12.10	14
1990	10,546.60	7,889	7,549	2,998	12.35	243
1991	36,784.45	27,290	26,113	10,671	12.41	860

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONGSTOWN STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1992	1,114.00	823	788	326	12.28	27
2007	2,169.36	1,314	1,257	912	12.80	71
2014	56,329.11	27,900	26,697	29,632	12.91	2,295
2025	10,000.00	1,152	1,102	8,898	12.80	695
	340,375.83	248,729	238,002	102,374		8,399
NEW SALEM/LEHMAN ROAD RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1999	19.72	13	12	7	15.07	
2007	2,965.33	1,662	1,590	1,375	15.42	89
2013	2,423.63	1,133	1,084	1,339	15.57	86
2023	45,982.72	8,751	8,374	37,609	15.60	2,411
2025	10,000.00	973	931	9,069	15.46	587
	61,391.40	12,532	11,992	49,399		3,173
MT. ZION/ROCKY RIDGE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1986	175,448.88	133,429	127,675	47,774	12.81	3,729
2001	2,759.03	1,806	1,728	1,031	13.55	76
2002	1,373.24	888	850	524	13.50	39
2007	2,169.36	1,280	1,225	945	13.67	69
2014	39,834.34	19,073	18,250	21,584	13.79	1,565
2015	11,160.97	5,117	4,896	6,265	13.78	455
	232,745.82	161,593	154,624	78,122		5,933

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARBROOK STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	392,627.22	285,401	273,092	119,536	14.53	8,227
2001	3,530.13	2,211	2,116	1,414	15.32	92
2002	1,373.24	847	810	563	15.33	37
2007	2,169.36	1,216	1,164	1,006	15.42	65
2009	30,312.07	16,171	15,474	14,839	15.45	960
2010	1,606.67	833	797	810	15.49	52
	431,618.69	306,679	293,452	138,167		9,433
YORKANA STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
2025	63,964.13	2,623	2,510	61,454	38.98	1,577
	63,964.13	2,623	2,510	61,454		1,577
EAST PROSPECT ELEVATED TANK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1976	144,373.00	133,126	127,385	16,988	4.28	3,969
1997	23,822.09	20,849	19,950	3,872	4.23	915
2000	3,073.07	2,647	2,533	540	4.29	126
2007	3,764.96	3,088	2,955	810	4.31	188
2014	12,137.00	9,055	8,664	3,473	4.31	806
2021	16,461.94	9,357	8,953	7,508	4.30	1,746
2024	10,003.86	3,828	3,663	6,341	4.30	1,475
	213,635.92	181,950	174,103	39,533		9,225

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFERSON RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1969	74,160.00	71,416	68,336	5,824	2.22	2,623
1997	46,743.61	43,406	41,534	5,210	2.28	2,285
2011	31,727.57	27,638	26,446	5,282	2.32	2,277
	152,631.18	142,460	136,316	16,315		7,185
LOGANVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1996	268,942.04	159,994	153,094	115,848	20.88	5,548
2001	11,365.84	6,184	5,917	5,449	21.50	253
2007	2,169.36	1,024	980	1,190	22.00	54
2015	72,154.87	24,749	23,682	48,473	22.35	2,169
2025	10,000.00	703	673	9,327	22.03	423
	364,632.11	192,654	184,345	180,287		8,447
SLAGEL ROAD/LYNWOOD DRIVE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1998	270,679.06	151,310	144,784	125,895	22.62	5,566
1999	997.93	549	525	473	22.58	21
2024	50,959.99	5,137	4,915	46,045	23.79	1,935
	322,636.98	156,996	150,225	172,412		7,522

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ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHREWSBURY STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1998	276,515.01	154,572	147,906	128,609	22.62	5,686
2012	37,383.01	14,254	13,639	23,744	23.80	998
2013	633.34	231	221	412	23.79	17
	314,531.36	169,057	161,766	152,765		6,701
CAPE HORN ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2001	411,747.85	209,250	200,226	211,522	24.84	8,515
2002	4,517.46	2,251	2,154	2,364	24.84	95
2007	2,169.36	943	902	1,267	25.58	50
2016	24,369.31	7,045	6,741	17,628	26.23	672
	442,803.98	219,489	210,023	232,781		9,332
EAST MANCHESTER - STEAMBOAT/BRICKYARD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2003	489,714.64	231,782	221,786	267,929	26.34	10,172
2012	35,338.40	12,337	11,805	23,533	27.35	860
2013	633.33	210	201	432	27.49	16
	525,686.37	244,329	233,792	291,894		11,048
NORTH POINT STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2004	429,821.27	195,827	187,381	242,440	27.08	8,953
2007	2,169.37	904	865	1,304	27.50	47
2014	3,804.06	1,180	1,129	2,675	28.15	95
	435,794.70	197,911	189,375	246,420		9,095

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRING GROVE BOROUGH STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1987	368,402.83	273,281	261,495	106,908	13.81	7,741
2003	23,576.81	14,620	13,989	9,587	14.50	661
2024	41,721.58	6,421	6,144	35,578	14.66	2,427
2025	10,000.00	1,025	981	9,019	14.59	618
	443,701.22	295,347	282,609	161,092		11,447
SPRING GROVE WATER COMPANY						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1996	385,000.00	229,036	219,158	165,842	20.88	7,943
2007	2,169.37	1,024	980	1,190	22.00	54
2015	36,736.61	12,601	12,058	24,679	22.35	1,104
	423,905.98	242,661	232,195	191,711		9,101
LAKEVIEW ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2006	572,646.01	240,225	229,865	342,781	28.60	11,985
	572,646.01	240,225	229,865	342,781		11,985
STARVIEW STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2006	565,741.26	237,328	227,092	338,649	28.60	11,841
2007	3,219.60	1,311	1,254	1,965	28.64	69
2009	1,375.23	522	499	876	28.85	30
	570,336.09	239,161	228,846	341,490		11,940

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RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	1,114.65	1,115	1,115			
2003	122,696.94	122,697	122,697			
2004	201,353.78	201,354	201,354			
2005	55,731.99	55,732	55,732			
2007	55,908.96	55,909	55,909			
	436,806.32	436,807	436,806			
BERWICK/RACE TRACK ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	692,988.15	279,413	266,655	426,333	29.11	14,646
2014	19,609.00	5,812	5,547	14,062	30.07	468
2016	12,432.50	3,236	3,088	9,344	30.32	308
	725,029.65	288,461	275,290	449,740		15,422
STRINESTOWN STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	619,255.39	249,684	238,283	380,972	29.11	13,087
	619,255.39	249,684	238,283	380,972		13,087
WEST MANHEIM STANDPIPE - OLD						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1948	16,719.14	16,719	16,719			
1949	701.15	701	701			
1963	388.41	388	388			
1971	121,097.28	121,097	121,097			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST MANHEIM STANDPIPE - OLD						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1986	1,287.25	1,287	1,287			
2001	2,173.63	2,174	2,174			
2002	1,049.22	1,049	1,049			
	143,416.08	143,415	143,416			
THOMASVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2009	1,064,995.18	389,469	371,686	693,309	30.64	22,628
	1,064,995.18	389,469	371,686	693,309		22,628
WEST MANHEIM STANDPIPE - NEW						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2008	618,065.15	237,646	226,795	391,270	29.88	13,095
2009	5,631.64	2,079	1,984	3,648	30.18	121
2024	73,500.00	5,858	5,591	67,909	30.78	2,206
	697,196.79	245,583	234,370	462,827		15,422
CARROLL VALLEY STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1968	6,000.00	6,000	6,000			
	6,000.00	6,000	6,000			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINCOLN ESTATES MHP/WEST MANCHESTER STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1984	31,700.00	25,021	23,877	7,823	11.39	687
	31,700.00	25,021	23,877	7,823		687
MEADOWS WATER SYSTEM/EAST CUMBERLAND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. 0						
1999	9,678.03	5,248	5,008	4,670	23.35	200
	9,678.03	5,248	5,008	4,670		200
WRIGHTSVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
2020	534,810.93	80,596	76,912	457,899	37.58	12,185
	534,810.93	80,596	76,912	457,899		12,185
AMBLEBROOK STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
2022	2,305,282.32	249,662	238,252	2,067,031	38.44	53,773
2025	50,000.00	2,135	2,037	47,963	37.39	1,283
	2,355,282.32	251,797	240,289	2,114,993		55,056

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COUNTRY VIEW MANOR STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1994	1,087.88	892	851	237	7.18	33
	1,087.88	892	851	237		33
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
1960	50,128.34	40,769	38,906	11,223	15.30	734
2000	322,253.58	152,974	145,982	176,271	29.51	5,973
2015	1,761,630.46	470,708	449,195	1,312,436	32.00	41,014
2026	25,000.00	538	513	24,487	30.39	806
	2,159,012.38	664,989	634,596	1,524,416		48,527
CONEWAGO INDUSTRIAL PARK STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1980	123,147.90	88,506	84,461	38,687	18.27	2,118
2015	211,180.98	74,167	70,777	140,404	21.55	6,515
2016	90,550.00	29,945	28,576	61,974	21.59	2,870
	424,878.88	192,618	183,815	241,064		11,503
HOUSTON RUN COMMUNITY STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2008	86,858.66	35,508	33,885	52,974	27.00	1,962
	86,858.66	35,508	33,885	52,974		1,962

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST MANCHESTER STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2021	696,480.08	394,674	376,636	319,844	4.33	73,867
	696,480.08	394,674	376,636	319,844		73,867
LEADER HEIGHTS STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2011	253,670.59	253,671	253,671			
	253,670.59	253,671	253,671			
EAST YORK STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2001	160,014.09	160,014	160,014			
2010	259,816.93	259,817	259,817			
2011	7,500.00	7,500	7,500			
	427,331.02	427,331	427,331			
PLEASUREVILLE STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2014	0.26		0			
2025	496,414.24	82,737	78,300	418,114	8.33	50,194
	496,414.50	82,737	78,300	418,114		50,194
SPRY STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2022	589,645.52	275,170	260,413	329,233	5.33	61,770
	589,645.52	275,170	260,413	329,233		61,770

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENWOOD ROAD STANDPIPE- PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2017	77,201.85	74,629	70,627	6,575	0.33	6,575
	77,201.85	74,629	70,627	6,575		6,575
LINCOLN/WEST MANCHESTER STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2016	374,127.12	374,127	374,127			
	374,127.12	374,127	374,127			
LONGSTOWN STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
1997	53,121.30	53,121	53,121			
2016	544,470.98	544,471	544,471			
2017	14,760.00	14,268	22,478-	37,238	0.33	37,238
	612,352.28	611,860	575,114	37,238		37,238
MT. ZION/ROCKY RIDGE STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2014	273,701.34	273,701	273,701			
2015	14,335.39	14,335	14,336			
	288,036.73	288,036	288,037			
FARBROOK STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2015	499,631.56	499,632	499,632			
	499,631.56	499,632	499,632			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORKANA STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	5,601.44	5,601	5,601			
2006	130,434.43	130,434	130,435			
	136,035.87	136,035	136,036			
EAST PROSPECT ELEVATED TANK - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	418,394.42	237,092	219,313	199,081	4.33	45,977
	418,394.42	237,092	219,313	199,081		45,977
LOGANVILLE STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	47,313.07	47,313	47,313			
2018	443,361.30	384,248	351,887	91,474	1.33	68,777
	490,674.37	431,561	399,200	91,474		68,777
SLAGEL ROAD/LYNWOOD STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	184,525.37	184,525	184,525			
	184,525.37	184,525	184,525			
SHREWSBURY STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	226,846.18	226,846	226,846			
	226,846.18	226,846	226,846			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFERSON RESERVOIR - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2011	204,829.29	204,829	204,829			
	204,829.29	204,829	204,829			
CAROLL VALLEY STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2022	163,722.88	76,405	65,805	97,918	5.33	18,371
	163,722.88	76,405	65,805	97,918		18,371
CAPE HORN ROAD STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2016	479,052.19	479,052	479,052			
	479,052.19	479,052	479,052			
SPRING GROVE BOROUGH STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2020	254,108.80	169,407	79,445	174,664	3.33	52,452
	254,108.80	169,407	79,445	174,664		52,452
	32,713,012.72	15,994,116	15,349,551	17,363,459		973,325
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.8 2.98

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CAST IRON, 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-S0.5						
NET SALVAGE PERCENT.. 0						
1842	0.52	1	1			
1851	599.34	599	599			
1861	271.76	270	272			
1863	235.03	231	235			
1866	0.52	1	1			
1867	641.41	625	641			
1868	213.72	210	214			
1870	26.20	25	26			
1872	53.81	52	54			
1875	169.03	162	169			
1876	110.75	107	111			
1877	19.43	19	19			
1878	27.07	26	27			
1881	201.04	190	201			
1882	843.89	794	844			
1883	45.51	43	46			
1884	933.22	879	933			
1885	983.05	919	983			
1886	236.87	223	237			
1887	375.01	351	375			
1888	35.47	33	35			
1889	9.27	9	9			
1890	775.31	720	775			
1891	678.68	626	679			
1892	71.86	66	72			
1893	34.02	31	34			
1894	208.68	191	209			
1895	1.36	1	1			
1896	90.71	83	91			
1897	74.13	67	74			
1898	557.30	502	557			
1899	195.92	178	196			
1900	180.73	163	181			
1901	732.05	653	732			
1902	103.81	93	104			
1903	349.83	311	350			
1904	282.80	250	283			
1905	618.67	550	619			
1906	1,069.54	942	1,070			
1907	6.24	6	6			
1908	273.35	240	273			
1909	423.35	369	423			

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CAST IRON, 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-S0.5						
NET SALVAGE PERCENT.. 0						
1910	468.82	410	469			
1911	152.31	132	152			
1912	164.34	143	164			
1913	31.80	27	32			
1914	5.03	4	5			
1915	377.62	325	378			
1917	175.28	150	175			
1920	0.08					
1921	2.91	2	3			
1922	50.90	43	51			
1923	3.45	3	3			
1924	0.26					
1925	0.12					
1926	120.89	99	121			
1927	469.60	384	470			
1928	133.12	108	133			
1929	247.85	201	248			
1935	784.87	619	785			
1936	7.64	6	8			
1939	1,042.01	804	1,042			
1941	130.94	100	131			
1950	48.03	35	48			
1953	7,517.48	5,316	7,517			
1954	1,860.00	1,298	1,860			
1955	29.37	20	29			
1960	101,921.57	67,951	101,922			
1969	729.00	446	729			
1970	5,107.50	3,097	5,108			
1972	2,214.23	1,319	2,214			
1974	2,167.12	1,255	2,167			
1976	23,389.24	13,273	23,389			
1977	6,429.31	3,577	6,429			
1980	23,262.53	12,485	23,263			
1983	3,287.63	1,694	3,288			
1988	297.94	141	298			
1989	274.37	127	274			
1990	56.57	26	57			
1997	0.03					
1998	993.51	376	994			
1999	1,540.29	567	1,540			
2000	1,271.94	454	1,272			
2004	1,576.55	493	1,577			

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CAST IRON, 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-S0.5						
NET SALVAGE PERCENT.. 0						
2005	59.40	18	59			
2007	9,121.99	2,548	9,122			
2008	22,009.47	5,874	22,009			
2009	20,766.01	5,283	20,766			
2010	2,713.70	656	2,699	15	52.30	
2011	18,349.16	4,226	17,385	964	52.36	18
2012	19,751.95	4,288	17,640	2,112	52.90	40
2013	3,205.56	653	2,686	520	53.45	10
2014	8,976.03	1,717	7,063	1,913	53.56	36
2015	2,068.49	367	1,510	558	54.12	10
2016	1,341.78	219	901	441	54.69	8
2017	1,393.80	209	860	534	54.85	10
2018	17,217.11	2,328	9,577	7,640	55.44	138
2019	10,484.45	1,270	5,224	5,260	55.63	95
2020	14,624.47	1,550	6,376	8,248	56.23	147
2021	16.86	2	8	9	56.45	
2022	16,133.30	1,228	5,052	11,081	56.68	196
2023	189.73	11	45	145	57.31	3
2024	6,988.63	310	1,276	5,713	57.57	99
	376,516.20	162,078	331,364	45,152		810

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.7 0.22

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CAST IRON, 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-S2						
NET SALVAGE PERCENT.. 0						
1886	240.11	226	147	93	8.58	11
1887	188.98	177	115	74	9.58	8
1888	108.34	101	66	42	10.58	4
1889	76.44	72	47	29	9.40	3
1890	510.57	474	309	202	10.40	19
1892	90.07	84	55	35	10.26	3
1893	98.41	91	59	39	11.26	3
1894	0.80	1	1			
1895	1,841.50	1,697	1,107	734	11.19	66
1896	393.86	360	235	159	12.19	13
1897	427.83	388	253	175	13.19	13
1898	334.03	305	199	135	12.18	11
1899	1,156.22	1,048	683	473	13.18	36
1900	218.65	199	130	89	12.22	7
1901	677.22	613	400	277	13.22	21
1902	413.79	371	242	172	14.22	12
1903	1,427.19	1,288	840	587	13.32	44
1905	6,163.59	5,549	3,619	2,545	13.47	189
1906	13,695.39	12,229	7,975	5,720	14.47	395
1907	5,645.47	4,999	3,260	2,385	15.47	154
1908	1,847.98	1,645	1,073	775	14.67	53
1909	2,221.47	1,960	1,278	943	15.67	60
1910	3,979.04	3,528	2,301	1,678	14.91	113
1911	2,946.67	2,590	1,689	1,258	15.91	79
1912	2,276.49	2,010	1,311	965	15.21	63
1913	2,544.26	2,227	1,452	1,092	16.21	67
1914	1,909.72	1,657	1,081	829	17.21	48
1915	3,057.35	2,663	1,737	1,320	16.54	80
1916	454.91	393	256	199	17.54	11
1917	509.90	442	288	222	16.91	13
1918	909.16	781	509	400	17.91	22
1919	1,645.76	1,417	924	722	17.34	42
1920	621.02	530	346	275	18.34	15
1921	98.79	85	55	44	17.79	2
1922	9,368.52	7,943	5,180	4,189	18.79	223
1923	8,283.30	6,955	4,535	3,748	19.79	189
1924	11,184.85	9,417	6,141	5,044	19.28	262
1925	15,075.34	12,568	8,196	6,879	20.28	339
1926	3,205.15	2,678	1,746	1,459	19.82	74
1927	2,414.37	1,997	1,302	1,112	20.82	53
1928	10,998.95	9,116	5,945	5,054	20.38	248
1929	8,195.12	6,723	4,384	3,811	21.38	178

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CAST IRON, 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-S2						
NET SALVAGE PERCENT.. 0						
1930	18,660.25	15,333	9,999	8,661	20.98	413
1931	950.60	773	504	447	21.98	20
1932	450.96	367	239	212	21.62	10
1933	338.93	273	178	161	22.62	7
1934	3,166.91	2,553	1,665	1,502	22.28	67
1935	9,490.67	7,569	4,936	4,555	23.28	196
1936	4,797.75	3,828	2,496	2,302	22.97	100
1937	7,395.66	5,836	3,806	3,590	23.97	150
1938	10,362.51	8,177	5,332	5,031	23.70	212
1939	7,898.32	6,162	4,018	3,880	24.70	157
1940	27,714.61	21,617	14,097	13,618	24.44	557
1941	48,610.19	37,478	24,440	24,170	25.44	950
1942	8,125.30	6,261	4,083	4,042	25.22	160
1943	14,700.22	11,193	7,299	7,401	26.22	282
1944	59.71	45	29	31	26.03	1
1945	1,056.24	794	518	538	27.03	20
1946	13,866.42	10,403	6,784	7,082	26.86	264
1947	54,489.56	40,371	26,326	28,164	27.86	1,011
1948	17,251.57	12,758	8,320	8,932	27.71	322
1949	1,410.19	1,040	678	732	27.60	27
1950	40,184.43	29,266	19,085	21,099	28.60	738
1951	36,990.83	26,870	17,522	19,469	28.50	683
1952	26,405.50	18,927	12,343	14,062	29.50	477
1953	172,618.67	123,353	80,440	92,179	29.42	3,133
1954	145,659.96	102,676	66,956	78,704	30.42	2,587
1955	136,085.34	95,573	62,324	73,761	30.38	2,428
1956	111,388.72	77,137	50,302	61,087	31.38	1,947
1957	62,596.65	43,173	28,154	34,443	31.34	1,099
1958	78,991.18	53,698	35,017	43,974	32.34	1,360
1959	133,083.44	90,058	58,728	74,355	32.33	2,300
1960	269,205.72	179,479	117,040	152,166	33.33	4,565
1961	57,991.97	38,460	25,080	32,912	33.35	987
1962	135,082.58	89,100	58,103	76,980	33.37	2,307
1963	78,102.32	50,720	33,075	45,027	34.37	1,310
1964	274,954.40	177,483	115,739	159,215	34.42	4,626
1965	122,416.02	77,759	50,708	71,708	35.42	2,025
1966	117,046.80	73,845	48,155	68,892	35.49	1,941
1967	105,207.34	65,281	42,570	62,637	36.49	1,717
1968	74,328.40	45,786	29,858	44,470	36.57	1,216
1969	187,092.14	113,284	73,874	113,218	37.57	3,014
1970	259,037.06	155,604	101,471	157,566	37.67	4,183
1971	396,078.56	233,726	152,415	243,664	38.67	6,301

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CAST IRON, 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-S2						
NET SALVAGE PERCENT.. 0						
1972	100,134.75	58,569	38,194	61,941	38.79	1,597
1973	132,383.55	76,015	49,570	82,814	39.79	2,081
1974	245,227.91	139,486	90,960	154,268	39.93	3,863
1975	190,679.81	106,399	69,384	121,296	40.93	2,963
1976	81,061.75	44,770	29,195	51,867	41.07	1,263
1977	229,884.71	124,460	81,162	148,723	42.07	3,535
1978	144,973.64	77,604	50,606	94,368	42.25	2,234
1979	317,879.36	166,664	108,683	209,196	43.25	4,837
1980	204,832.09	106,103	69,191	135,641	43.42	3,124
1981	207,182.20	105,021	68,485	138,697	44.42	3,122
1982	600,239.00	297,598	194,067	406,172	45.42	8,943
1983	431,481.25	211,037	137,620	293,861	45.62	6,441
1984	238,386.33	113,925	74,292	164,094	46.62	3,520
1985	276,417.68	130,137	84,864	191,554	46.83	4,090
1986	1,106,083.23	508,245	331,432	774,651	47.83	16,196
1987	534,309.37	241,615	157,560	376,749	48.05	7,841
1988	396,105.75	174,603	113,861	282,245	49.05	5,754
1989	1,074,282.07	461,297	300,817	773,465	50.05	15,454
1990	2,119,406.41	893,754	582,827	1,536,579	50.29	30,554
1991	1,230,364.60	504,696	329,118	901,247	51.29	17,572
1992	692,319.78	276,028	180,001	512,319	52.29	9,798
1993	847,908.67	331,108	215,919	631,990	52.54	12,029
1994	835,845.02	316,702	206,525	629,320	53.54	11,754
1995	1,652,253.34	606,873	395,749	1,256,504	54.54	23,038
1996	814,783.78	292,344	190,641	624,143	54.80	11,389
1997	559,567.42	194,226	126,657	432,910	55.80	7,758
1998	747,218.25	250,617	163,430	583,788	56.80	10,278
1999	1,898,809.84	614,645	400,817	1,497,993	57.80	25,917
2000	1,192,892.60	375,403	244,804	948,089	58.08	16,324
2001	750,900.62	227,448	148,321	602,580	59.08	10,199
2002	941,618.38	274,105	178,747	762,871	60.08	12,698
2003	895,370.57	250,077	163,078	732,293	61.08	11,989
2004	1,670,003.61	446,726	291,315	1,378,689	62.08	22,208
2005	2,709,769.63	692,888	451,840	2,257,930	63.08	35,795
2006	5,227,550.62	1,285,455	838,260	4,389,291	63.37	69,264
2007	4,291,708.37	1,004,260	654,889	3,636,819	64.37	56,499
2008	2,207,950.94	490,386	319,786	1,888,165	65.37	28,884
2009	2,009,055.57	422,303	275,389	1,733,667	66.37	26,121
2010	710,517.55	140,896	91,880	618,638	67.37	9,183
2011	921,343.42	171,738	111,992	809,351	68.37	11,838
2012	1,383,644.96	241,446	157,450	1,226,195	69.37	17,676
2013	1,321,937.44	214,947	140,169	1,181,768	70.37	16,794

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CAST IRON, 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-S2						
NET SALVAGE PERCENT.. 0						
2014	893,336.83	134,626	87,791	805,546	71.37	11,287
2015	1,323,598.84	183,716	119,803	1,203,796	72.37	16,634
2016	1,494,793.06	189,689	123,698	1,371,095	73.37	18,687
2017	1,697,565.58	195,220	127,305	1,570,261	74.37	21,114
2018	2,381,756.91	245,559	160,132	2,221,625	75.37	29,476
2019	2,206,528.10	201,235	131,228	2,075,300	76.37	27,174
2020	1,776,428.16	140,871	91,864	1,684,564	77.37	21,773
2021	4,175,714.78	281,443	183,532	3,992,183	78.37	50,940
2022	4,857,433.29	269,588	175,801	4,681,632	79.37	58,985
2023	6,844,569.64	298,423	194,605	6,649,965	80.37	82,742
2024	6,549,101.35	207,607	135,383	6,413,718	81.37	78,822
2025	9,985,333.68	197,710	128,929	9,856,405	82.37	119,660
2026	4,433,700.04	35,026	22,841	4,410,859	83.37	52,907
2027	798,900.00	799	521	798,379	83.95	9,510
	96,961,847.28	18,507,817	12,069,157	84,892,690		1,261,244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						67.3 1.30

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CAST IRON, 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 115-R3						
NET SALVAGE PERCENT.. 0						
1887	250.14	227	215	35	14.18	2
1889	1,271.38	1,155	1,092	179	13.85	13
1892	293.10	264	250	43	14.58	3
1893	9,090.40	8,141	7,694	1,396	15.58	90
1895	1,043.08	934	883	160	15.40	10
1896	52,655.04	46,784	44,216	8,439	16.40	515
1897	331.74	297	281	51	15.26	3
1898	17,823.11	15,823	14,955	2,868	16.26	176
1899	895.82	789	746	150	17.26	9
1900	13,149.70	11,660	11,020	2,130	16.19	132
1901	3,734.47	3,285	3,105	629	17.19	37
1902	61.87	54	51	11	18.19	1
1903	16,329.92	14,338	13,551	2,779	17.18	162
1904	2,388.59	2,080	1,966	423	18.18	23
1905	1,799.40	1,554	1,469	330	19.18	17
1906	110.64	95	90	21	20.18	1
1907	7,749.20	6,677	6,311	1,438	19.22	75
1908	10,295.03	8,796	8,313	1,982	20.22	98
1909	2,828.01	2,396	2,264	564	21.22	27
1910	8,724.32	7,431	7,023	1,701	20.32	84
1911	3,102.52	2,620	2,476	627	21.32	29
1912	3,113.98	2,607	2,464	650	22.32	29
1913	1,395.03	1,173	1,109	286	21.47	13
1915	518.72	429	405	114	23.47	5
1923	8,959.19	7,151	6,759	2,200	26.21	84
1924	7,487.89	5,919	5,594	1,894	27.21	70
1925	26,316.42	20,600	19,469	6,847	28.21	243
1926	3,834.41	3,011	2,846	988	27.54	36
1927	105,824.79	82,268	77,753	28,072	28.54	984
1928	3,065.95	2,360	2,230	836	29.54	28
1929	2,858.07	2,177	2,058	800	30.54	26
1930	74,173.15	56,646	53,537	20,636	29.91	690
1931	7,507.09	5,674	5,363	2,144	30.91	69
1932	1,271.22	951	899	372	31.91	12
1933	1,507.39	1,129	1,067	440	31.34	14
1936	4,676.28	3,392	3,206	1,470	34.34	43
1937	2,572.98	1,869	1,766	807	33.79	24
1939	118.54	84	79	40	35.79	1
1940	2,949.72	2,096	1,981	969	35.28	27
1941	5,737.98	4,031	3,810	1,928	36.28	53
1942	9,857.19	6,844	6,468	3,389	37.28	91
1946	3,092.08	2,070	1,956	1,136	39.82	29

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CAST IRON, 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 115-R3						
NET SALVAGE PERCENT.. 0						
1947	2,703.81	1,788	1,690	1,014	40.82	25
1948	2,229.38	1,473	1,392	837	40.38	21
1949	6,879.34	4,488	4,242	2,637	41.38	64
1950	484.40	312	295	189	42.38	4
1951	2,601.55	1,654	1,563	1,039	43.38	24
1952	15,682.77	9,954	9,408	6,275	42.98	146
1953	304,921.83	190,942	180,462	124,460	43.98	2,830
1954	71,356.37	44,077	41,658	29,698	44.98	660
1955	206,749.42	125,952	119,039	87,710	45.98	1,908
1956	262,074.10	159,262	150,521	111,553	45.62	2,445
1957	29,832.02	17,872	16,891	12,941	46.62	278
1958	5,919.67	3,496	3,304	2,616	47.62	55
1959	15,643.14	9,103	8,603	7,040	48.62	145
1960	59,818.80	34,695	32,791	27,028	48.28	560
1961	86,304.62	49,306	46,600	39,705	49.28	806
1962	91,888.02	51,696	48,859	43,029	50.28	856
1963	26,513.49	14,686	13,880	12,633	51.28	246
1964	207,772.76	114,587	108,298	99,475	50.97	1,952
1965	186,936.75	101,451	95,883	91,054	51.97	1,752
1966	115,822.76	61,838	58,444	57,379	52.97	1,083
1967	71,989.15	37,802	35,727	36,262	53.97	672
1968	300,103.56	156,684	148,084	152,020	53.70	2,831
1969	293,908.10	150,834	142,555	151,353	54.70	2,767
1970	251,483.64	126,823	119,862	131,622	55.70	2,363
1971	246,367.98	122,051	115,352	131,016	56.70	2,311
1972	112,068.18	55,138	52,112	59,956	56.44	1,062
1973	28,976.38	13,996	13,228	15,748	57.44	274
1974	178,854.19	84,777	80,124	98,730	58.44	1,689
1975	204,833.59	95,248	90,020	114,814	59.44	1,932
1976	108,088.36	49,288	46,583	61,505	60.44	1,018
1977	229,493.37	103,731	98,038	131,455	60.22	2,183
1978	96,343.91	42,671	40,329	56,015	61.22	915
1979	704,621.43	305,665	288,888	415,733	62.22	6,682
1980	114,546.35	48,648	45,978	68,568	63.22	1,085
1981	792,643.28	332,989	314,712	477,931	63.03	7,583
1982	601,156.41	247,015	233,457	367,699	64.03	5,743
1983	302,460.10	121,498	114,829	187,631	65.03	2,885
1984	671,802.38	263,682	249,209	422,593	66.03	6,400
1985	1,134,223.57	434,748	410,886	723,338	67.03	10,791
1986	2,460,867.37	930,700	879,617	1,581,250	66.86	23,650
1987	422,723.39	155,943	147,384	275,339	67.86	4,057
1988	1,206,837.12	433,979	410,159	796,678	68.86	11,570

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CAST IRON, 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 115-R3						
NET SALVAGE PERCENT.. 0						
1989	2,591,800.84	907,908	858,076	1,733,725	69.86	24,817
1990	3,714,679.16	1,266,706	1,197,180	2,517,499	70.86	35,528
1991	1,860,011.34	623,662	589,431	1,270,580	70.71	17,969
1992	422,193.71	137,593	130,041	292,153	71.71	4,074
1993	490,060.51	155,104	146,591	343,470	72.71	4,724
1994	458,847.83	140,912	133,178	325,670	73.71	4,418
1995	1,561,346.25	464,813	439,301	1,122,045	74.71	15,019
1996	1,477,199.03	430,308	406,690	1,070,509	74.60	14,350
1997	2,620,876.52	738,563	698,025	1,922,852	75.60	25,435
1998	1,540,806.96	419,562	396,533	1,144,274	76.60	14,938
1999	927,277.74	243,689	230,314	696,964	77.60	8,981
2000	3,303,019.86	836,655	790,733	2,512,287	78.60	31,963
2001	2,011,444.76	495,620	468,417	1,543,028	78.50	19,656
2002	1,380,431.83	326,886	308,944	1,071,488	79.50	13,478
2003	631,167.69	143,401	135,530	495,638	80.50	6,157
2004	15,714,080.58	3,419,384	3,231,704	12,482,377	81.50	153,158
2005	1,740,935.76	362,115	342,240	1,398,696	82.50	16,954
2006	6,060,233.73	1,215,077	1,148,385	4,911,849	82.42	59,595
2007	2,936,840.15	560,349	529,593	2,407,247	83.42	28,857
2008	13,265,542.85	2,402,390	2,270,530	10,995,013	84.42	130,242
2009	3,192,644.96	547,219	517,184	2,675,461	85.42	31,321
2010	945,155.40	152,832	144,443	800,712	86.42	9,265
2011	2,830,112.28	434,422	410,578	2,419,534	86.38	28,010
2012	934,881.50	134,342	126,968	807,914	87.38	9,246
2013	2,162,320.56	289,535	273,643	1,888,678	88.38	21,370
2014	4,146,204.35	514,544	486,302	3,659,902	89.38	40,948
2015	3,052,632.96	348,916	329,765	2,722,868	90.38	30,127
2016	1,715,164.92	181,121	171,180	1,543,985	90.34	17,091
2017	2,792,894.53	267,280	252,610	2,540,285	91.34	27,811
2018	2,999,735.59	257,377	243,250	2,756,486	92.34	29,851
2019	3,059,995.86	232,254	219,506	2,840,490	93.34	30,432
2020	4,535,986.71	302,550	285,944	4,250,043	93.33	45,538
2021	9,524,933.32	540,064	510,422	9,014,511	94.33	95,564
2022	10,066,603.09	470,110	444,307	9,622,296	95.33	100,937
2023	9,580,598.43	354,482	335,025	9,245,573	95.35	96,965
2024	7,921,716.40	213,094	201,398	7,720,318	96.35	80,128

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CAST IRON, 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 115-R3						
NET SALVAGE PERCENT.. 0						
2025	8,672,523.24	147,433	139,341	8,533,182	96.37	88,546
2026	8,628,449.88	59,536	56,268	8,572,182	96.42	88,905
2027	1,464,649.98	1,318	1,246	1,463,404	95.15	15,380
	165,603,293.42	26,399,549	24,950,562	140,652,731		1,638,149
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						85.9 0.99

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - TRANSITE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1936	2,234.32	2,006	2,234			
1949	31,044.37	26,040	31,044			
1950	1,392.00	1,163	1,392			
1954	6,749.00	5,493	6,749			
1955	23,367.35	18,923	23,367			
1956	2,937.76	2,367	2,938			
1957	9,499.80	7,545	9,500			
1958	412.25	326	412			
1959	3,154.56	2,476	3,155			
1961	29,764.84	23,065	29,765			
1962	1,933.92	1,476	1,934			
1963	35,586.69	26,960	35,587			
1964	3,840.20	2,888	3,840			
1965	1,455.00	1,086	1,455			
1968	2,473.81	1,785	2,474			
1971	5,814.40	4,046	5,814			
1972	135.00	93	135			
1977	1,728.08	1,116	1,728			
1985	2,256.27	1,288	2,256			
1995	337.20	156	338			
	166,116.82	130,298	166,117			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CONCRETE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R4						
NET SALVAGE PERCENT.. 0						
1938	18,742.50	15,288	14,093	4,650	20.03	232
1939	7,710.00	6,286	5,795	1,915	19.86	96
1953	83,570.96	59,720	55,050	28,521	29.42	969
1955	358,824.44	252,002	232,298	126,526	30.38	4,165
1956	3,304.78	2,289	2,110	1,195	31.38	38
1957	5,164.23	3,526	3,250	1,914	32.38	59
1958	15,939.27	10,836	9,989	5,950	32.34	184
1959	76.12	51	47	29	33.34	1
1960	1,554.00	1,026	946	608	34.34	18
1963	1,518.00	967	891	627	36.33	17
1969	6,262.00	3,647	3,362	2,900	41.35	70
1972	900.00	502	463	437	43.37	10
1974	2,404.00	1,291	1,190	1,214	45.37	27
1976	61,599.48	32,149	29,636	31,963	46.42	689
1985	5,743.95	2,489	2,294	3,450	54.49	63
	573,313.73	392,069	361,414	211,900		6,638

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.9 1.16

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S4						
NET SALVAGE PERCENT.. 0						
1957	1,084.95	960	1,027	58	9.07	6
1958	8,558.45	7,522	8,047	511	9.46	54
1959	566.05	494	529	37	9.85	4
1962	3,122.75	2,666	2,852	271	11.09	24
1966	7,987.55	6,591	7,051	937	12.86	73
1967	4,348.81	3,555	3,803	546	13.33	41
1968	8,607.60	6,918	7,401	1,207	14.33	84
1969	16,466.34	13,104	14,019	2,447	14.80	165
1970	699.10	551	589	110	15.27	7
1971	297.98	232	248	50	15.76	3
1972	2,586.93	1,994	2,133	454	16.26	28
1974	1,992.48	1,490	1,594	398	17.75	22
1977	11,107.35	7,944	8,499	2,608	19.78	132
1980	21,662.18	14,659	15,683	5,979	22.30	268
1981	10,039.93	6,694	7,162	2,878	22.83	126
1983	15,721.76	10,023	10,723	4,999	24.83	201
1984	15,172.00	9,451	10,111	5,061	25.83	196
1987	2,825.00	1,647	1,762	1,063	28.36	37
1990	51,869.85	27,958	29,911	21,959	31.36	700
1991	15,929.73	8,352	8,935	6,995	32.36	216
1995	82,494.11	38,665	41,366	41,128	35.90	1,146
1996	22,636.14	10,275	10,993	11,643	36.90	316
1997	37,563.63	16,494	17,646	19,918	37.90	526
1998	155,903.16	66,150	70,771	85,132	38.90	2,188
1999	15,674.04	6,419	6,867	8,807	39.90	221
2000	54,989.57	21,704	23,220	31,770	40.90	777
2001	74,891.64	28,451	30,439	44,453	41.90	1,061
2002	86,474.60	31,572	33,778	52,697	42.90	1,228
2003	9,796.00	3,432	3,672	6,124	43.90	139
2004	56,137.63	18,834	20,150	35,988	44.90	802
2005	91,272.22	29,271	31,316	59,956	45.90	1,306
2006	55,590.08	17,005	18,193	37,397	46.90	797
2007	71,669.77	20,863	22,320	49,350	47.90	1,030
2008	320,320.92	88,505	94,688	225,633	48.90	4,614
2009	48,735.19	12,744	13,634	35,101	49.90	703
2010	9,543.93	2,354	2,518	7,026	50.90	138
2012	41,347.66	8,977	9,604	31,744	52.90	600
2013	70,414.26	14,245	15,240	55,174	53.90	1,024
2014	135,799.80	25,462	27,241	108,559	54.90	1,977
2015	62,613.85	10,813	11,568	51,046	55.90	913
2016	120,936.88	19,096	20,430	100,507	56.90	1,766
2017	20,684.00	2,960	3,167	17,517	57.90	303

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S4						
NET SALVAGE PERCENT.. 0						
2018	96,788.28	12,418	13,286	83,502	58.90	1,418
2020	92,965.26	9,176	9,817	83,148	60.90	1,365
2021	460,836.23	38,664	41,365	419,471	61.90	6,777
2022	124,025.18	8,570	9,169	114,856	62.90	1,826
2023	166,858.72	9,060	9,693	157,166	63.90	2,460
2024	159,896.47	6,316	6,757	153,139	64.90	2,360
	2,947,506.01	711,300	760,987	2,186,519		42,168
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.9 1.43

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1896	1,472.70	1,347	1,323	150	12.19	12
1897	11.95	11	11	1	13.19	
1898	52.61	48	47	6	12.18	
1899	381.88	346	340	42	13.18	3
1900	522.90	470	461	62	14.18	4
1901	1,670.32	1,511	1,484	186	13.22	14
1902	157.04	141	138	19	14.22	1
1903	995.71	887	871	125	15.22	8
1904	156.99	141	138	19	14.32	1
1905	497.93	442	434	64	15.32	4
1906	120.58	108	106	15	14.47	1
1907	570.41	505	496	74	15.47	5
1908	499.51	439	431	69	16.47	4
1909	226.39	200	196	30	15.67	2
1910	792.08	693	680	112	16.67	7
1911	387.53	341	335	53	15.91	3
1912	121.43	106	104	17	16.91	1
1913	193.46	167	164	29	17.91	2
1914	144.61	125	123	22	17.21	1
1915	253.38	218	214	39	18.21	2
1916	928.39	801	787	141	17.54	8
1917	468.78	401	394	75	18.54	4
1919	37.66	32	31	7	18.91	
1920	19.58	17	17	3	19.91	
1921	12.05	10	10	2	19.34	
1922	494.90	414	407	88	20.34	4
1923	608.77	511	502	107	19.79	5
1924	777.25	646	634	143	20.79	7
1925	1,612.54	1,328	1,304	309	21.79	14
1926	1,041.20	860	844	197	21.28	9
1927	3,987.69	3,259	3,200	788	22.28	35
1928	395.03	323	317	78	21.82	4
1929	321.55	261	256	66	22.82	3
1930	1,227.57	985	967	261	23.82	11
1931	1,209.96	972	954	256	23.38	11
1932	204.52	163	160	45	24.38	2
1933	189.06	151	148	41	23.98	2
1934	243.68	192	189	55	24.98	2
1935	256.09	200	196	60	25.98	2
1936	674.76	526	516	159	25.62	6
1937	943.49	728	715	228	26.62	9
1938	677.36	523	514	163	26.28	6

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1939	161.06	123	121	40	27.28	1
1940	558.92	421	413	146	28.28	5
1941	1,376.06	1,037	1,018	358	27.97	13
1942	705.54	526	516	190	28.97	7
1943	644.72	480	471	174	28.70	6
1945	193.40	141	138	55	30.70	2
1946	730.16	530	520	210	30.44	7
1947	2,051.16	1,471	1,444	607	31.44	19
1948	1,229.08	870	854	375	32.44	12
1949	1,370.71	969	951	420	32.22	13
1950	2,237.86	1,561	1,533	705	33.22	21
1951	2,860.75	1,991	1,955	906	33.03	27
1952	2,029.21	1,394	1,369	660	34.03	19
1953	18,323.85	12,418	12,193	6,131	35.03	175
1954	8,994.30	6,078	5,968	3,026	34.86	87
1955	14,021.62	9,345	9,176	4,846	35.86	135
1956	10,679.40	7,019	6,892	3,787	36.86	103
1957	4,948.24	3,241	3,182	1,766	36.71	48
1958	7,216.85	4,658	4,574	2,643	37.71	70
1959	13,804.68	8,874	8,713	5,092	37.60	135
1960	12,453.12	7,887	7,744	4,709	38.60	122
1961	10,964.32	6,840	6,716	4,248	39.60	107
1962	8,359.97	5,190	5,096	3,264	39.50	83
1963	6,203.72	3,792	3,723	2,481	40.50	61
1964	17,263.14	10,386	10,198	7,065	41.50	170
1965	17,874.63	10,693	10,500	7,375	41.42	178
1966	12,609.69	7,421	7,287	5,323	42.42	125
1967	11,758.48	6,875	6,751	5,007	42.38	118
1968	20,268.89	11,653	11,442	8,827	43.38	203
1969	29,416.09	16,623	16,322	13,094	44.38	295
1970	16,142.88	9,056	8,892	7,251	44.34	164
1971	26,382.47	14,539	14,276	12,106	45.34	267
1972	9,987.39	5,405	5,307	4,680	46.34	101
1973	6,676.80	3,583	3,518	3,159	46.33	68
1974	19,485.55	10,263	10,077	9,409	47.33	199
1975	20,532.56	10,714	10,520	10,013	47.35	211
1976	13,718.66	7,020	6,893	6,826	48.35	141
1977	33,201.67	16,654	16,353	16,849	49.35	341
1978	23,849.59	11,839	11,625	12,225	49.37	248
1979	48,922.40	23,786	23,356	25,566	50.37	508
1980	27,187.17	12,941	12,707	14,480	51.37	282
1981	58,318.93	27,433	26,937	31,382	51.42	610

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1982	46,762.45	21,515	21,126	25,636	52.42	489
1983	52,748.72	23,953	23,520	29,229	52.49	557
1984	41,699.30	18,502	18,167	23,532	53.49	440
1985	74,815.42	32,418	31,831	42,984	54.49	789
1986	118,649.92	50,664	49,747	68,903	54.57	1,263
1987	64,446.39	26,842	26,356	38,090	55.57	685
1988	92,620.05	37,604	36,924	55,696	56.57	985
1989	190,292.98	75,984	74,609	115,684	56.67	2,041
1990	207,278.69	80,569	79,111	128,168	57.67	2,222
1991	181,004.60	69,071	67,821	113,184	57.79	1,959
1992	74,182.11	27,514	27,016	47,166	58.79	802
1993	95,092.52	34,252	33,632	61,461	59.79	1,028
1994	108,335.37	38,221	37,529	70,806	59.93	1,181
1995	170,152.02	58,192	57,139	113,013	60.93	1,855
1996	183,126.97	61,219	60,111	123,016	61.07	2,014
1997	253,447.92	81,965	80,482	172,966	62.07	2,787
1998	168,592.42	52,685	51,732	116,860	63.07	1,853
1999	188,487.01	57,357	56,319	132,168	63.25	2,090
2000	237,800.08	69,747	68,485	169,315	64.25	2,635
2001	212,026.34	60,406	59,313	152,713	64.42	2,371
2002	198,065.28	54,230	53,249	144,816	65.42	2,214
2003	109,722.79	29,088	28,562	81,161	65.62	1,237
2004	338,525.69	85,952	84,397	254,129	66.62	3,815
2005	307,546.74	74,642	73,291	234,256	67.62	3,464
2006	461,050.79	107,655	105,707	355,344	67.83	5,239
2007	1,515,094.38	336,654	330,562	1,184,532	68.83	17,210
2008	1,773,904.73	377,487	370,656	1,403,249	69.05	20,322
2009	1,050,272.46	211,525	207,697	842,575	70.05	12,028
2010	444,096.97	85,133	83,592	360,505	70.29	5,129
2011	809,567.05	145,884	143,244	666,323	71.29	9,347
2012	546,872.41	93,023	91,340	455,532	71.54	6,368
2013	781,309.79	124,931	122,670	658,640	71.80	9,173
2014	1,063,807.75	157,656	154,803	909,005	72.80	12,486
2015	1,136,083.28	156,439	153,608	982,475	73.08	13,444
2016	818,596.83	103,061	101,196	717,401	74.08	9,684
2017	1,069,851.89	123,033	120,807	949,045	74.37	12,761
2018	1,391,486.24	144,715	142,096	1,249,390	74.67	16,732
2019	1,572,750.71	145,951	143,310	1,429,441	74.98	19,064
2020	1,877,327.91	152,627	149,865	1,727,463	75.30	22,941
2021	2,994,819.11	208,739	204,962	2,789,857	75.63	36,888
2022	3,382,368.86	195,839	192,296	3,190,073	75.98	41,986
2023	2,520,889.49	115,457	113,368	2,407,521	76.34	31,537

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
2024	2,125,154.13	72,043	70,739	2,054,415	76.07	27,007
2025	1,954,167.29	42,405	41,638	1,912,529	75.25	25,416
2026	3,108,900.02	28,291	27,779	3,081,121	72.86	42,288
2027	546,300.00	656	644	545,656	70.34	7,757
	37,231,370.85	4,677,085	4,592,447	32,638,924		451,309
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						72.3 1.21

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - COPPER, PLASTIC AND GALVANIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1891	14.43	14	14			
1906	24.48	24	24			
1917	2.63	3	3			
1924	35.45	33	33	2	7.22	
1927	1,148.78	1,065	1,065	84	7.86	11
1930	267.05	245	245	22	8.60	3
1935	3,313.99	2,977	2,976	338	10.38	33
1939	1,210.40	1,072	1,072	138	11.35	12
1953	203.97	167	167	37	16.42	2
1954	360.77	294	294	67	16.62	4
1955	35.05	28	28	7	16.83	
1956	189.27	152	152	37	17.05	2
1958	132.22	104	104	28	18.29	2
1960	604.55	472	472	133	18.80	7
1961	86.05	67	67	19	19.08	1
1962	2.95	2	2	1	20.08	
1968	15,548.10	11,220	11,217	4,331	22.63	191
1969	3,116.76	2,229	2,228	889	22.98	39
1970	15,902.26	11,264	11,261	4,641	23.34	199
1972	16,730.07	11,524	11,520	5,210	24.70	211
1973	3,672.00	2,503	2,502	1,170	25.07	47
1974	50.42	34	34	16	25.46	1
1975	12,317.75	8,210	8,207	4,111	25.85	159
1977	8,590.00	5,547	5,545	3,045	27.25	112
1978	120,458.53	76,792	76,768	43,691	27.67	1,579
1979	26,374.50	16,595	16,590	9,784	28.09	348
1980	151,110.29	93,794	93,765	57,345	28.52	2,011
1982	2,610.96	1,574	1,574	1,037	29.41	35
1983	46,691.17	27,524	27,516	19,175	30.41	631
1984	216,234.00	125,481	125,443	90,791	30.86	2,942
1985	260,706.48	148,811	148,765	111,941	31.33	3,573
1986	48,465.96	27,199	27,191	21,275	31.80	669
1987	3,584.49	1,976	1,975	1,609	32.27	50
1988	237,635.42	128,632	128,593	109,042	32.76	3,329
1989	66,220.36	35,170	35,159	31,061	33.26	934
1990	1,600.00	833	833	767	33.75	23
1991	27,174.99	13,764	13,760	13,415	34.75	386
1992	1,338,938.85	663,712	663,508	675,431	35.27	19,150
1993	3,118.96	1,512	1,512	1,607	35.78	45
1994	36,838.88	17,451	17,446	19,393	36.30	534
1996	6,116.35	2,757	2,756	3,360	37.36	90
1998	49,172.16	21,001	20,995	28,177	38.45	733

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - COPPER, PLASTIC AND GALVANIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1999	96,911.21	40,218	40,206	56,705	39.00	1,454
2000	15,407.52	6,205	6,203	9,205	39.56	233
2002	413,041.02	155,882	155,834	257,207	40.69	6,321
2004	34,703.88	12,191	12,187	22,517	41.85	538
2006	7.85	3	3	5	43.03	
2008	149,047.36	44,520	44,506	104,541	43.83	2,385
2009	295,316.07	83,988	83,962	211,354	44.45	4,755
2013	211,025.90	47,882	47,867	163,159	46.57	3,504
2014	190,054.42	40,444	40,432	149,622	46.86	3,193
2015	69,849.76	13,774	13,770	56,080	47.50	1,181
2016	273,674.37	49,918	49,903	223,771	47.81	4,680
2017	461,408.99	77,148	77,124	384,285	48.14	7,983
2018	34,409.03	5,220	5,218	29,191	48.47	602
2019	279,443.38	37,920	37,908	241,535	48.83	4,946
2020	737,538.46	87,988	87,961	649,577	49.20	13,203
2021	37,175.19	3,833	3,832	33,343	49.28	677
2022	351,069.88	30,297	30,288	320,782	49.39	6,495
2023	780,553.89	53,780	53,763	726,791	49.53	14,674
2024	752,542.65	38,756	38,744	713,799	49.15	14,523
	7,909,792.58	2,293,795	2,293,092	5,616,701		129,445
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.4 1.64

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - VAULTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-R2.5						
NET SALVAGE PERCENT.. 0						
1896	466.07	432	466			
1898	253.44	235	253			
1899	42.37	39	42			
1901	458.73	421	459			
1925	530.34	448	505	25	18.82	1
1927	1,006.24	842	949	57	19.38	3
1930	246.47	205	231	15	19.62	1
1931	221.10	182	205	16	20.62	1
1936	125.78	100	113	13	22.97	1
1953	1,533.59	1,085	1,224	310	30.50	10
1955	164.79	115	130	35	31.42	1
1956	1,172.15	804	907	265	32.42	8
1957	126.66	86	97	30	33.42	1
1958	125.67	85	96	30	33.38	1
1962	292.60	187	211	82	36.34	2
1963	1,000.87	637	718	283	36.33	8
1967	368.20	224	253	115	38.37	3
1971	318.98	183	206	113	41.42	3
1976	1,367.49	728	821	546	44.57	12
1978	5,621.49	2,900	3,270	2,351	45.67	51
1983	1,821.83	859	969	853	48.93	17
1985	2,429.24	1,103	1,244	1,185	50.07	24
1986	3,732.48	1,655	1,866	1,866	51.07	37
1995	2,430.54	870	981	1,450	56.83	26
2000	38,609.58	11,842	13,353	25,257	60.29	419
2001	23,977.97	7,138	8,049	15,929	60.54	263
2004	2,095.00	556	627	1,468	62.80	23
2009	5,087.36	1,079	1,217	3,870	65.67	59
2012	22,787.25	4,077	4,597	18,190	67.30	270
2014	3,746.54	584	659	3,088	68.63	45
2015	12,480.93	1,806	2,036	10,445	68.98	151
2016	49,698.73	6,575	7,414	42,285	69.98	604
2017	46,420.05	5,608	6,324	40,096	70.34	570
2018	35,672.67	3,895	4,392	31,281	70.70	442
2021	4,150.00	303	342	3,808	71.85	53
2023	30,409.50	1,472	1,660	28,750	72.09	399
2024	261.03	9	10	251	71.96	3
2025	13,011.96	297	335	12,677	71.33	178
	314,265.69	59,666	67,231	247,035		3,690

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 66.9 1.17

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - VENTURI TUBES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-L1						
NET SALVAGE PERCENT.. 0						
1903	1,172.27	1,145	1,172			
1925	1,405.02	1,314	1,405			
1926	2,646.45	2,478	2,646			
1953	4,803.00	4,140	4,740	63	11.80	5
	10,026.74	9,077	9,963	64		5
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.8	0.05

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - EMERGENCY BYPASS PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S3						
NET SALVAGE PERCENT.. 0						
1980	1,657.74	1,424	1,360	298	7.68	39
1981	824.70	701	670	155	8.10	19
1982	133.19	112	107	26	8.24	3
1983	3,163.37	2,638	2,520	643	8.69	74
1986	332.03	267	255	77	9.84	8
1988	516.86	406	388	129	10.60	12
2011	3,116.00	1,157	1,106	2,010	26.53	76
2012	1,349.82	471	450	900	27.35	33
	11,093.71	7,176	6,856	4,238		264
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.1	2.38

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-01						
NET SALVAGE PERCENT.. 0						
1957	117.00	117	117			
1970	7,061.01	7,061	7,061			
1975	597.85	598	598			
1976	3.76	4	4			
1977	461.03	451	461			
1980	489.39	464	489			
1982	20,423.77	18,884	20,424			
1983	2,587.27	2,373	2,587			
1984	1,503.25	1,360	1,503			
1985	16,506.53	14,719	16,507			
1986	3,234.29	2,854	3,218	16	5.41	3
1987	3,131.14	2,733	3,081	50	5.79	9
1988	1,153.21	990	1,116	37	6.38	6
1989	2,361.09	2,001	2,256	105	6.78	15
1990	1,491.71	1,247	1,406	86	7.19	12
1992	1,374.93	1,115	1,257	118	8.07	15
1993	969.99	774	873	97	8.53	11
1997	1,449.68	1,079	1,216	234	10.18	23
1998	1,792.43	1,310	1,477	315	10.55	30
1999	2,099.15	1,504	1,696	403	10.94	37
2001	9,693.44	6,668	7,517	2,176	11.65	187
2003	558.10	367	414	144	12.31	12
2004	5,664.92	3,634	4,097	1,568	12.67	124
2005	32,971.35	20,647	23,276	9,695	12.93	750
2006	1,763.71	1,075	1,212	552	13.23	42
2007	13,095.38	7,752	8,739	4,356	13.55	321
2008	94.40	54	61	33	13.91	2
2009	14,701.99	8,182	9,224	5,478	14.08	389
2012	2,258.68	1,123	1,266	993	14.83	67
2016	11,936.77	4,876	5,497	6,440	15.44	417
2020	4,073.80	1,233	1,390	2,684	15.36	175
	165,621.02	117,249	130,040	35,581		2,647

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 1.60

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - AUTOMATIC FLUSHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
2016	36,560.87	16,302	16,632	19,929	13.26	1,503
2017	15,245.98	6,219	6,345	8,901	14.03	634
2018	28,881.03	10,689	10,905	17,976	14.75	1,219
2019	3,379.86	1,117	1,140	2,240	15.54	144
2021	42,743.53	10,656	10,871	31,873	17.06	1,868
	126,811.27	44,983	45,893	80,918		5,368
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.1	4.23

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CLEANING AND LINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-L4						
NET SALVAGE PERCENT.. 0						
2001	423,198.58	191,159	185,374	237,825	31.15	7,635
2002	350,859.29	152,308	147,699	203,160	32.15	6,319
2003	519,442.95	216,348	209,801	309,642	33.15	9,341
2004	444,974.72	177,500	172,129	272,846	34.15	7,990
2007	482,308.42	167,892	162,812	319,496	36.83	8,675
2008	494,024.64	163,226	158,287	335,738	37.83	8,875
2009	436,535.16	136,505	132,374	304,161	38.83	7,833
2010	531,022.23	156,652	151,912	379,110	39.83	9,518
2011	763,220.30	211,641	205,237	557,983	40.83	13,666
2012	642,844.87	166,883	161,833	481,012	41.83	11,499
2013	543,521.00	131,478	127,499	416,022	42.83	9,713
2014	487,826.96	109,371	106,061	381,766	43.83	8,710
2015	598,532.99	123,597	119,857	478,676	44.83	10,678
2016	531,949.28	100,432	97,393	434,556	45.83	9,482
2017	597,689.14	102,265	99,171	498,518	46.83	10,645
2018	777,234.57	119,228	115,620	661,615	47.83	13,833
2019	697,448.58	94,644	91,780	605,669	48.83	12,404
2020	4,475.45	528	512	3,963	49.83	80
2025	3,209,750.00	94,688	91,823	3,117,927	54.83	56,865
2026	738,950.08	8,720	8,456	730,494	55.83	13,084
2027	133,150.00	200	194	132,956	56.41	2,357
	13,408,959.21	2,625,265	2,545,824	10,863,135		239,202
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.4 1.78

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 78-R1.5						
NET SALVAGE PERCENT.. 0						
1942	4,980.81	4,006	3,095	1,886	20.60	92
1943	6,445.26	5,177	4,000	2,445	20.50	119
1944	2,532.00	2,030	1,568	964	20.42	47
1945	2,136.43	1,692	1,307	829	21.42	39
1946	9,026.18	7,135	5,512	3,514	21.38	164
1947	13,521.79	10,556	8,155	5,367	22.38	240
1948	17,030.06	13,263	10,246	6,784	22.34	304
1949	20,320.02	15,783	12,193	8,127	22.33	364
1950	25,837.68	19,810	15,304	10,534	23.33	452
1951	29,494.36	22,540	17,414	12,080	23.35	517
1952	26,371.42	20,084	15,516	10,855	23.37	464
1953	53,492.14	40,194	31,052	22,440	24.37	921
1954	51,198.80	38,322	29,606	21,593	24.42	884
1955	63,252.93	46,693	36,073	27,180	25.42	1,069
1956	51,565.35	37,895	29,276	22,289	25.49	874
1957	47,268.15	34,577	26,713	20,555	25.57	804
1958	35,333.37	25,475	19,681	15,652	26.57	589
1959	70,497.15	50,568	39,067	31,430	26.67	1,178
1960	45,468.87	32,433	25,056	20,413	26.79	762
1961	45,648.27	32,072	24,778	20,870	27.79	751
1962	43,094.98	30,098	23,253	19,842	27.93	710
1963	51,501.67	35,413	27,359	24,143	28.93	835
1964	58,680.81	40,085	30,968	27,713	29.07	953
1965	61,624.88	41,800	32,293	29,332	29.25	1,003
1966	46,699.97	31,163	24,075	22,625	30.25	748
1967	52,133.57	34,528	26,675	25,459	30.42	837
1968	68,145.70	44,779	34,594	33,552	30.62	1,096
1969	71,787.25	46,367	35,821	35,966	31.62	1,137
1970	101,582.91	65,044	50,250	51,333	31.83	1,613
1971	72,036.38	45,714	35,317	36,719	32.05	1,146
1972	76,633.19	48,179	37,221	39,412	32.29	1,221
1973	81,572.69	50,347	38,896	42,677	33.29	1,282
1974	95,077.04	58,083	44,873	50,204	33.54	1,497
1975	68,552.52	41,440	32,015	36,538	33.80	1,081
1976	74,774.78	44,326	34,245	40,530	34.80	1,165
1977	155,120.42	90,916	70,238	84,882	35.08	2,420
1978	187,048.52	108,320	83,684	103,365	35.37	2,922
1979	197,167.32	111,833	86,398	110,769	36.37	3,046
1980	152,385.43	85,336	65,927	86,458	36.67	2,358
1981	58,237.67	32,182	24,863	33,375	36.98	903
1982	250,423.66	136,456	105,420	145,004	37.30	3,888
1983	348,562.80	185,679	143,448	205,115	38.30	5,355

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 78-R1.5						
NET SALVAGE PERCENT.. 0						
1984	431,554.08	226,480	174,969	256,585	38.63	6,642
1985	312,326.04	161,379	124,675	187,651	38.98	4,814
1986	438,399.00	222,838	172,156	266,243	39.34	6,768
1987	438,229.70	219,027	169,212	269,018	39.70	6,776
1988	495,359.29	241,339	186,449	308,910	40.70	7,590
1989	752,483.92	359,988	278,112	474,372	41.07	11,550
1990	873,980.38	410,159	316,873	557,107	41.46	13,437
1991	1,021,164.28	469,838	362,978	658,186	41.85	15,727
1992	893,753.84	402,815	311,199	582,555	42.25	13,788
1993	811,670.32	357,947	276,536	535,134	42.67	12,541
1994	787,513.97	339,576	262,343	525,171	43.09	12,188
1995	912,219.63	384,227	296,839	615,381	43.52	14,140
1996	722,784.36	296,992	229,444	493,340	43.96	11,222
1997	732,869.77	293,514	226,757	506,113	44.41	11,396
1998	915,532.20	356,966	275,778	639,754	44.86	14,261
1999	1,336,006.11	506,346	391,183	944,823	45.33	20,843
2000	1,107,696.18	407,632	314,920	792,776	45.80	17,310
2001	1,105,177.49	394,327	304,641	800,536	46.27	17,301
2002	1,205,662.57	416,315	321,628	884,035	46.76	18,906
2003	956,440.10	319,164	246,573	709,867	47.26	15,020
2004	1,341,400.78	431,797	333,589	1,007,812	47.75	21,106
2005	1,705,424.83	528,341	408,175	1,297,250	48.27	26,875
2006	2,181,249.10	653,720	505,038	1,676,211	48.30	34,704
2007	1,804,091.05	517,955	400,152	1,403,939	48.83	28,752
2008	1,765,244.46	484,383	374,215	1,391,029	49.36	28,181
2009	1,693,010.08	445,600	344,253	1,348,757	49.45	27,275
2010	1,076,969.22	269,242	208,006	868,963	50.00	17,379
2011	1,250,715.99	297,795	230,065	1,020,651	50.12	20,364
2012	1,553,890.29	351,024	271,187	1,282,703	50.27	25,516
2013	1,281,758.46	271,476	209,732	1,072,026	50.85	21,082
2014	1,385,637.50	275,603	212,920	1,172,718	51.03	22,981
2015	1,904,178.46	353,225	272,888	1,631,290	51.23	31,842
2016	1,047,224.07	180,960	139,802	907,422	51.06	17,772
2017	1,961,401.25	310,882	240,175	1,721,226	51.31	33,546
2018	2,405,071.35	348,014	268,862	2,136,209	51.22	41,707
2019	2,172,300.92	283,051	218,674	1,953,627	51.16	38,187
2020	2,111,691.36	243,478	188,101	1,923,590	51.14	37,614
2021	3,537,511.41	354,812	274,114	3,263,397	50.83	64,202
2022	4,277,454.33	361,445	279,238	3,998,216	50.58	79,047
2023	3,532,404.51	242,323	187,209	3,345,196	49.81	67,159
2024	4,851,958.63	250,846	193,794	4,658,165	48.88	95,298

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 78-R1.5						
NET SALVAGE PERCENT.. 0						
2025	4,990,641.30	170,680	131,860	4,858,781	47.11	103,137
2026	4,194,000.00	64,168	49,574	4,144,426	43.00	96,382
2027	720,000.00	1,512	1,168	718,832	39.60	18,152
	73,990,317.78	16,347,594	12,629,501	61,360,817		1,298,330
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.3 1.75

THE YORK WATER COMPANY

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L2						
NET SALVAGE PERCENT.. 0						
1986	76,613.54	65,428	50,131	26,483	6.95	3,811
1987	70,536.80	59,597	45,663	24,874	7.28	3,417
1988	44,581.26	37,408	28,662	15,919	7.41	2,148
1989	21,120.37	17,581	13,471	7,649	7.58	1,009
1990	26,080.39	21,516	16,485	9,595	7.78	1,233
1991	19,740.19	16,124	12,354	7,386	8.00	923
1992	59,852.71	48,343	37,040	22,813	8.25	2,765
1993	19,889.14	15,937	12,211	7,678	8.35	920
1994	28,421.73	22,561	17,286	11,136	8.49	1,312
1995	87,426.90	68,656	52,604	34,823	8.66	4,021
1996	110,899.28	86,047	65,929	44,970	8.86	5,076
1997	7,723.16	5,934	4,547	3,176	8.94	355
1998	67,597.50	51,158	39,197	28,400	9.21	3,084
1999	115,691.61	86,746	66,465	49,227	9.23	5,333
2000	89,850.34	66,372	50,854	38,996	9.43	4,135
2001	367,130.86	267,602	205,036	162,095	9.55	16,973
2002	44,021.86	31,599	24,211	19,811	9.70	2,042
2003	244,409.92	172,382	132,079	112,331	9.89	11,358
2004	472,712.69	327,874	251,216	221,497	10.01	22,128
2005	471,854.35	321,003	245,951	225,903	10.18	22,191
2006	1,948,385.18	1,296,650	993,489	954,896	10.39	91,905
2007	1,128,557.73	734,691	562,918	565,640	10.54	53,666
2008	622,602.76	393,983	301,869	320,734	10.83	29,615
2009	470,476.97	289,249	221,622	248,855	11.07	22,480
2010	542,900.23	323,026	247,501	295,399	11.34	26,049
2011	270,592.90	154,725	118,550	152,043	11.73	12,962
2012	614,478.36	337,041	258,240	356,238	12.07	29,514
2013	572,799.32	299,059	229,138	343,661	12.51	27,471
2014	718,593.84	354,985	271,988	446,606	12.97	34,434
2015	746,297.61	345,685	264,863	481,435	13.52	35,609
2016	1,011,940.03	435,033	333,321	678,619	14.15	47,959
2017	778,678.65	308,590	236,441	542,238	14.72	36,837
2018	862,392.43	310,892	238,204	624,188	15.37	40,611
2019	1,016,794.25	328,933	252,027	764,767	16.03	47,708
2020	966,347.90	275,119	210,795	755,553	16.75	45,108
2021	902,076.79	221,370	169,613	732,464	17.43	42,023
2022	1,447,274.99	295,823	226,659	1,220,616	18.16	67,215
2023	1,498,105.89	243,292	186,410	1,311,696	18.91	69,365
2024	2,203,288.17	262,632	201,228	2,002,060	19.70	101,627
2025	2,199,636.94	164,973	126,401	2,073,236	20.56	100,838

THE YORK WATER COMPANY

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L2						
NET SALVAGE PERCENT.. 0						
2026	2,387,999.88	71,879	55,074	2,332,926	21.51	108,458
2027	410,000.02	1,558	1,193	408,807	22.04	18,548
9999	22,490.00	8,064	6,179	16,311		1,051
	25,788,865.44	9,247,120	7,085,115	18,703,750		1,205,287
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.5 4.67

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1957	158.88	126	77	82	18.05	5
1958	2,683.42	2,119	1,296	1,387	18.29	76
1959	5,549.00	4,355	2,663	2,886	18.54	156
1960	9,427.34	7,353	4,496	4,931	18.80	262
1961	7,296.28	5,654	3,457	3,839	19.08	201
1962	8,620.38	6,578	4,022	4,598	20.08	229
1963	4,328.26	3,279	2,005	2,323	20.37	114
1964	14,808.31	11,136	6,810	7,998	20.67	387
1965	4,860.04	3,627	2,218	2,642	20.98	126
1966	7,870.41	5,778	3,533	4,337	21.98	197
1967	7,638.88	5,560	3,400	4,239	22.30	190
1968	14,996.78	10,822	6,617	8,380	22.63	370
1969	4,193.25	2,999	1,834	2,359	22.98	103
1970	19,039.12	13,485	8,246	10,793	23.34	462
1971	66,904.63	46,552	28,466	38,439	24.34	1,579
1972	10,916.56	7,519	4,598	6,319	24.70	256
1973	18,391.48	12,536	7,666	10,725	25.07	428
1974	19,567.62	13,191	8,066	11,502	25.46	452
1975	14,171.05	9,445	5,775	8,396	25.85	325
1976	27,812.04	18,320	11,202	16,610	26.25	633
1977	18,971.45	12,250	7,491	11,480	27.25	421
1978	24,316.27	15,502	9,479	14,837	27.67	536
1979	45,749.82	28,786	17,602	28,148	28.09	1,002
1980	41,728.30	25,901	15,838	25,890	28.52	908
1981	44,688.36	27,345	16,721	27,967	28.96	966
1982	45,270.75	27,298	16,692	28,579	29.41	972
1983	34,856.91	20,548	12,565	22,292	30.41	733
1984	30,917.94	17,942	10,971	19,947	30.86	646
1985	73,531.10	41,972	25,665	47,866	31.33	1,528
1986	85,131.14	47,776	29,214	55,917	31.80	1,758
1987	42,135.55	23,234	14,207	27,929	32.27	865
1988	124,600.40	67,446	41,242	83,358	32.76	2,545
1989	150,918.76	80,153	49,012	101,907	33.26	3,064
1990	236,696.14	123,248	75,365	161,331	33.75	4,780
1991	154,417.85	78,213	47,826	106,592	34.75	3,067
1992	72,234.68	35,807	21,895	50,340	35.27	1,427
1993	104,348.43	50,588	30,934	73,414	35.78	2,052
1994	45,850.76	21,720	13,281	32,570	36.30	897
1995	144,579.08	66,839	40,871	103,708	36.83	2,816
1996	63,069.24	28,432	17,386	45,683	37.36	1,223
1997	120,173.51	52,768	32,267	87,907	37.90	2,319
1998	82,347.81	35,171	21,507	60,841	38.45	1,582

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1999	208,441.56	86,503	52,895	155,547	39.00	3,988
2000	207,244.52	83,457	51,033	156,212	39.56	3,949
2001	147,716.38	57,624	35,236	112,480	40.12	2,804
2002	178,562.82	67,390	41,208	137,355	40.69	3,376
2003	105,287.05	38,377	23,467	81,820	41.27	1,983
2004	246,627.89	86,640	52,979	193,649	41.85	4,627
2005	290,017.63	98,026	59,942	230,076	42.44	5,421
2006	511,892.07	166,109	101,573	410,319	43.03	9,536
2007	691,544.22	214,863	131,386	560,158	43.63	12,839
2008	341,558.72	102,024	62,386	279,173	43.83	6,369
2009	233,215.74	66,327	40,558	192,658	44.45	4,334
2010	240,976.14	65,064	39,786	201,190	45.06	4,465
2011	193,345.07	49,380	30,195	163,150	45.68	3,572
2012	198,357.65	48,003	29,353	169,005	45.94	3,679
2013	288,261.50	65,407	39,996	248,266	46.57	5,331
2014	254,494.07	54,156	33,116	221,378	46.86	4,724
2015	406,038.16	80,071	48,962	357,076	47.50	7,517
2016	325,896.20	59,443	36,349	289,547	47.81	6,056
2017	268,144.87	44,834	27,415	240,730	48.14	5,001
2018	419,674.27	63,665	38,930	380,744	48.47	7,855
2019	422,599.54	57,347	35,067	387,533	48.83	7,936
2020	607,086.39	72,425	44,287	562,799	49.20	11,439
2021	862,466.00	88,920	54,374	808,092	49.28	16,398
2022	798,037.48	68,871	42,114	755,923	49.39	15,305
2023	796,969.17	54,911	33,577	763,392	49.53	15,413
2024	1,422,670.76	73,268	44,803	1,377,868	49.15	28,034
2025	1,999,714.61	66,590	40,719	1,958,996	48.34	40,525
2026	1,653,999.84	23,652	14,463	1,639,537	46.06	35,596
2027	282,833.34	537	328	282,505	43.78	6,453
	16,659,441.64	3,223,257	1,970,975	14,688,467		327,183

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.9 1.96

THE YORK WATER COMPANY

ACCOUNT 336 BACKFLOW PREVENTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. 0						
2002	13,490.00	8,385	8,664	4,826	15.02	321
2003	12,199.00	7,333	7,577	4,622	15.70	294
2004	40,475.85	23,488	24,268	16,208	16.39	989
2005	31,140.00	17,476	18,056	13,084	16.94	772
2006	23,160.36	12,493	12,908	10,252	17.65	581
2007	21,223.13	10,977	11,342	9,881	18.36	538
2008	49,613.34	24,449	25,261	24,352	19.21	1,268
2009	64,387.79	30,256	31,261	33,127	19.93	1,662
2010	13,251.50	5,919	6,116	7,136	20.65	346
2011	29,535.57	12,446	12,859	16,677	21.51	775
2012	12,360.00	4,895	5,058	7,302	22.37	326
2013	14,513.99	5,376	5,555	8,959	23.23	386
2014	44,369.40	15,285	15,792	28,577	24.10	1,186
2015	29,819.20	9,497	9,812	20,007	24.96	802
2016	26,479.10	7,740	7,997	18,482	25.83	716
2017	26,677.00	7,067	7,302	19,375	26.83	722
2018	42,044.96	10,019	10,352	31,693	27.70	1,144
2019	24,693.52	5,205	5,378	19,316	28.70	673
2020	28,665.00	5,254	5,428	23,237	29.70	782
2021	14,020.50	2,193	2,266	11,754	30.57	384
2022	95,818.97	12,341	12,751	83,068	31.57	2,631
2023	22,701.08	2,297	2,373	20,328	32.57	624
2024	15,964.80	1,175	1,214	14,751	33.57	439
2025	40,000.00	1,840	1,901	38,099	34.57	1,102
2026	39,999.96	736	761	39,239	35.57	1,103
2027	6,666.68	15	15	6,652	36.15	184
	783,270.70	244,157	252,267	531,004		20,750
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.6 2.65

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1911	868.76	869	869			
1925	18.08	18	18			
1926	15.20	15	15			
1927	4.21	4	4			
1928	2,268.71	2,269	2,269			
1929	21,232.80	21,233	21,233			
1930	3,080.00	3,080	3,080			
1931	305.32	305	305			
1937	383.44	383	383			
1938	196.35	196	196			
1939	784.41	784	784			
1940	124.73	125	125			
1942	248.00	248	248			
1943	63.36	63	63			
1947	691.68	692	692			
1948	44.10	44	44			
1949	11.58	12	12			
1950	46.00	46	46			
1952	31.00	31	31			
1953	300.08	300	300			
1954	323.25	323	323			
1955	293.11	293	293			
1956	34.10	34	34			
1957	851.79	852	852			
1958	485.66	486	486			
1959	151.27	151	151			
1960	400.63	401	401			
1961	440.91	441	441			
1962	1,117.51	1,118	1,118			
1963	520.65	521	521			
1964	707.91	708	708			
1965	1,405.79	1,406	1,406			
1966	928.58	929	929			
1967	596.65	597	597			
1968	983.89	984	984			
1969	3,163.02	3,163	3,163			
1970	3,977.44	3,977	3,977			
1971	1,505.46	1,505	1,505			
1972	1,067.05	1,067	1,067			
1973	1,080.26	1,080	1,080			
1974	1,317.72	1,318	1,318			

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1975	1,324.60	1,325	1,325			
1976	875.13	875	875			
1977	740.31	740	740			
1978	315.03	315	315			
1979	3,268.50	3,268	3,269			
1980	392.39	392	392			
1981	3,284.74	3,285	3,285			
1982	3,974.21	3,974	3,974			
1983	1,596.71	1,597	1,597			
1984	11,262.02	11,262	11,262			
1985	989.56	990	990			
1986	5,763.75	5,764	5,764			
1987	824.28	824	824			
1988	3,504.33	3,504	3,504			
1989	1,069.72	1,070	1,070			
1990	10,399.73	10,400	10,400			
1991	1,033.18	1,033	1,033			
1992	2,137.85	2,138	2,138			
1993	350.22	350	350			
1994	6,834.59	6,835	6,835			
1995	28,227.04	28,227	28,227			
1996	2,277.98	2,278	2,278			
	142,516.33	142,517	142,516			

AMORTIZED
SURVIVOR CURVE.. 30-SQUARE
NET SALVAGE PERCENT.. 0

1997	211.99	210	208	4	0.33	4
1998	26,775.34	25,585	25,379	1,396	1.33	1,050
1999	4,449.89	4,104	4,071	379	2.33	163
2000	910.41	809	802	108	3.33	32
2001	657.99	563	558	100	4.33	23
2002	8,435.32	6,936	6,880	1,555	5.33	292
2003	13,862.62	10,936	10,848	3,015	6.33	476
2004	2,686.04	2,029	2,013	673	7.33	92
2005	4,029.96	2,911	2,888	1,142	8.33	137
2006	19,850.83	13,675	13,565	6,286	9.33	674
2007	14,499.79	9,505	9,429	5,071	10.33	491
2010	6,753.26	3,752	3,722	3,031	13.33	227

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	5,771.63	2,437	2,417	3,354	17.33	194
2016	11,750.62	4,178	4,144	7,606	19.33	393
2019	4,779.01	1,221	1,211	3,568	22.33	160
2020	40,475.00	8,994	8,922	31,553	23.33	1,352
2022	15,860.85	2,467	2,447	13,414	25.33	530
2024	5,535.32	492	488	5,047	27.33	185
2025	6,000.00	333	330	5,670	28.33	200
	193,295.87	101,137	100,324	92,972		6,675
	335,812.20	243,654	242,840	92,972		6,675

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 1.99

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1949	35.94	36	36			
1951	191.10	191	191			
1955	30.40	30	30			
1968	20.03	20	20			
1969	434.07	434	434			
1970	589.69	590	590			
1975	533.20	533	533			
1976	3,345.95	3,346	3,346			
1978	968.19	968	968			
1979	85.39	85	85			
1981	2,070.71	2,071	2,071			
1982	1,972.81	1,973	1,973			
1984	157.87	158	158			
1985	137.27	137	137			
1986	147.87	148	148			
1988	2,466.97	2,467	2,467			
1989	343.43	343	343			
1992	141.51	142	142			
1993	141.51	142	142			
1998	7,007.03	7,007	7,007			
2000	7,248.47	7,248	7,248			
2001	4,117.04	4,117	4,117			
2002	1,645.62	1,646	1,646			
2003	1,266.70	1,267	1,267			
2004	417.97	418	418			
2005	2,824.68	2,825	2,825			
2006	4,600.40	4,600	4,600			
2007	3,947.42	3,947	3,947			
2008	10,886.31	10,886	10,886			
2010	1,522.72	1,523	1,523			
2011	11,575.88	11,576	11,576			
2014	9,628.65	9,629	9,629			
2015	11,944.08	11,944	11,944			
2016	4,461.54	4,462	4,461			
	96,908.42	96,909	96,908			

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	2,644.55	1,763	1,492	1,152	3.33	346
2022	4,770.00	2,226	1,884	2,886	5.33	541
2023	3,142.24	1,152	975	2,167	6.33	342
2026	11,000.00	733	620	10,380	9.33	1,113
	21,556.79	5,874	4,972	16,585		2,342
	118,465.21	102,783	101,880	16,585		2,342
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 1.98

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - MAIL MACHINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	8,718.06	8,718	8,718			
2004	2,614.33	2,614	2,614			
	11,332.39	11,332	11,332			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	6,211.05	6,004	5,383	828	0.33	828
2022	5,396.62	2,518	2,257	3,139	5.33	589
2025	19,191.29	3,199	2,868	16,323	8.33	1,960
	30,798.96	11,721	10,508	20,291		3,377
	42,131.35	23,053	21,840	20,291		3,377
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.0 8.02

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOFTWARE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	44,766.59	44,767	44,767			
1998	25,804.05	25,804	25,804			
2001	24,354.10	24,354	24,354			
2002	72,273.71	72,274	72,274			
2003	1,508.37	1,508	1,508			
2004	624.68	625	625			
2005	3,399.71	3,400	3,400			
2007	3,770.00	3,770	3,770			
2008	23,542.73	23,543	23,543			
2010	26,699.12	26,699	26,699			
2013	51,363.36	51,363	51,363			
2014	32,781.02	32,781	32,781			
2015	35,058.51	35,059	35,059			
2016	16,401.80	16,402	16,402			
2017	18,458.47	18,458	18,458			
2018	54,278.12	54,278	54,278			
2021	9,760.00	9,760	9,760			
	444,844.34	444,845	444,844			

SOFTWARE - AMORTIZED
SURVIVOR CURVE.. 5-SQUARE
NET SALVAGE PERCENT.. 0

2022	57,061.75	53,257	50,732	6,330	0.33	6,330
2024	258,870.91	138,064	131,519	127,352	2.33	54,658
	315,932.66	191,321	182,251	133,682		60,988

HARDWARE
FULLY ACCRUED
NET SALVAGE PERCENT.. 0

2003	45.58	46	46			
2004	297.64	298	298			
2005	992.66	993	993			
2006	729.28	729	729			
2007	209.26	209	209			
2008	261.66	262	262			
2009	91.06	91	91			

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDWARE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2011	1,596.20	1,596	1,596			
2012	74,160.57	74,161	74,161			
2013	12,945.47	12,945	12,945			
2014	6,411.47	6,411	6,411			
2015	71,984.80	71,985	71,985			
2016	100,895.72	100,896	100,896			
2017	28,032.00	28,032	28,032			
2018	24,632.27	24,632	24,632			
2019	172,325.76	172,326	172,326			
2020	2,459.20	2,459	2,459			
2021	41,807.26	41,807	41,807			
	539,877.86	539,878	539,878			
HARDWARE - AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	25,429.40	23,734	19,196	6,233	0.33	6,233
2023	48,595.35	35,636	28,823	19,773	1.33	14,867
2025	340,732.25	113,576	91,861	248,871	3.33	74,736
2026	38,000.00	5,067	4,098	33,902	4.33	7,830
	452,757.00	178,013	143,978	308,779		103,666
	1,753,411.86	1,354,057	1,310,951	442,461		164,654
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7						9.39

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - ENTERPRISE SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	35,911.23	16,759	20,732-	56,643	5.33	10,627
2023	272,111.68	99,775	123,431-	395,543	6.33	62,487
2024	437,230.56	116,596	144,240-	581,471	7.33	79,328
2025	441,840.40	73,642	91,102-	532,942	8.33	63,979
2026	8,237,526.72	549,196	679,408-	8,916,935	9.33	955,727
	9,424,620.59	855,968	1,058,913-	10,483,534		1,172,148
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.9	12.44

THE YORK WATER COMPANY

ACCOUNT 342.1 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1917	601.03	601	601			
1925	40.13	40	40			
1926	88.50	88	89			
1929	214.28	214	214			
1932	77.12	77	77			
1947	43.20	43	43			
1949	84.44	84	84			
1960	147.13	147	147			
1961	45.88	46	46			
1965	78.23	78	78			
1969	2,429.63	2,430	2,430			
1972	298.90	299	299			
1976	247.25	247	247			
1978	837.33	837	837			
1979	463.39	463	463			
1981	1,931.55	1,932	1,932			
1983	730.88	731	731			
1984	7,756.80	7,757	7,757			
1985	4,646.52	4,647	4,647			
1991	1,464.61	1,465	1,465			
1994	1,275.47	1,275	1,275			
1995	899.76	900	900			
	24,402.03	24,401	24,402			

AMORTIZED
SURVIVOR CURVE.. 30-SQUARE
NET SALVAGE PERCENT.. 0

1997	2,618.32	2,589	2,443	176	0.33	176
1999	639.78	590	557	83	2.33	36
2000	4,624.64	4,111	3,879	746	3.33	224
2002	1,209.92	995	939	271	5.33	51
2004	10,399.28	7,857	7,413	2,987	7.33	408
2005	12,769.18	9,222	8,701	4,069	8.33	488
2006	3,158.80	2,176	2,053	1,106	9.33	119
2007	1,533.59	1,005	948	585	10.33	57

THE YORK WATER COMPANY

ACCOUNT 342.1 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	3,267.95	1,271	1,199	2,069	18.33	113
2016	5,742.95	2,042	1,927	3,816	19.33	197
2020	25,915.67	5,759	5,433	20,482	23.33	878
	71,880.08	37,617	35,490	36,390		2,747
	96,282.11	62,018	59,892	36,390		2,747
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 2.85

THE YORK WATER COMPANY

ACCOUNT 343.1 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1931	400.76	401	401			
1948	89.27	89	89			
1954	50.97	51	51			
1955	1,501.11	1,501	1,501			
1956	83.88	84	84			
1957	12.62	13	13			
1959	306.36	306	306			
1961	47.79	48	48			
1969	2,411.44	2,411	2,411			
1970	333.46	333	333			
1974	125.58	126	126			
1975	75.26	75	75			
1977	151.45	151	151			
1978	256.03	256	256			
1979	522.73	523	523			
1983	117.66	118	118			
1984	810.58	811	811			
1986	1,319.75	1,320	1,320			
1987	852.90	853	853			
1988	755.00	755	755			
1989	552.18	552	552			
1991	1,171.13	1,171	1,171			
1993	1,153.42	1,153	1,153			
1995	996.09	996	996			
	14,097.42	14,097	14,097			

AMORTIZED
SURVIVOR CURVE.. 30-SQUARE
NET SALVAGE PERCENT.. 0

1997	300.94	298	273	28	0.33	28
2000	1,024.43	911	833	191	3.33	57
2001	4,003.61	3,425	3,133	871	4.33	201
2002	546.80	450	412	135	5.33	25
2003	2,336.43	1,843	1,686	651	6.33	103
2004	4,014.99	3,034	2,775	1,240	7.33	169
2006	3,230.68	2,226	2,036	1,195	9.33	128
2009	13,902.52	8,187	7,489	6,414	12.33	520
2010	8,534.48	4,741	4,337	4,198	13.33	315
2012	2,316.10	1,132	1,035	1,281	15.33	84

THE YORK WATER COMPANY

ACCOUNT 343.1 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	2,330.94	1,062	971	1,360	16.33	83
2014	5,560.00	2,348	2,148	3,412	17.33	197
2020	4,892.60	1,087	994	3,898	23.33	167
2025	58,152.02	3,231	2,955	55,197	28.33	1,948
2026	69,500.00	1,544	1,412	68,088	29.33	2,321
	180,646.54	35,519	32,490	148,157		6,346
	194,743.96	49,616	46,587	148,157		6,346
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.3 3.26

THE YORK WATER COMPANY

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1924	639.21	639	639	639		
1927	375.00	375	375	375		
1930	94.00	94	94	94		
1945	49.49	49	49	49		
1947	37.07	37	37	37		
1949	139.50	140	140	140		
1951	17.15	17	17	17		
1952	227.08	227	227	227		
1954	146.15	146	146	146		
1955	269.77	270	270	270		
1957	1,272.65	1,273	1,273	1,273		
1958	60.00	60	60	60		
1960	291.69	292	292	292		
1962	3,871.46	3,871	3,871	3,871		
1965	385.06	385	385	385		
1966	982.88	983	983	983		
1967	566.40	566	566	566		
1968	262.52	263	263	263		
1969	385.43	385	385	385		
1970	429.80	430	430	430		
1971	350.12	350	350	350		
1972	520.01	520	520	520		
1974	201.16	201	201	201		
1975	404.74	405	405	405		
1976	2,792.38	2,792	2,792	2,792		
1977	2,384.85	2,385	2,385	2,385		
1978	1,480.05	1,480	1,480	1,480		
1979	10,546.21	10,546	10,546	10,546		
1980	3,744.73	3,745	3,745	3,745		
1981	11,737.52	11,738	11,738	11,738		
1982	4,991.49	4,991	4,991	4,991		
1983	4,474.79	4,475	4,475	4,475		
1984	7,733.00	7,733	7,733	7,733		
1985	7,897.09	7,897	7,897	7,897		
1986	5,883.37	5,883	5,883	5,883		
1987	413.95	414	414	414		
1988	6,786.73	6,787	6,787	6,787		
1989	8,909.05	8,909	8,909	8,909		
1990	12,972.81	12,973	12,973	12,973		
1991	2,142.21	2,142	2,142	2,142		
1993	9,400.95	9,401	9,401	9,401		

THE YORK WATER COMPANY

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	22,089.22	22,089	22,089			
1996	3,355.56	3,356	3,356			
1997	10,533.70	10,534	10,534			
1998	5,656.99	5,657	5,657			
1999	13,215.33	13,215	13,215			
2000	15,366.35	15,366	15,366			
2001	53,337.08	53,337	53,337			
	239,823.75	239,823	239,824			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	15,019.24	14,819	13,939	1,080	0.33	1,080
2003	7,600.72	7,195	6,768	833	1.33	626
2004	6,964.12	6,314	5,939	1,025	2.33	440
2005	16,898.44	14,645	13,776	3,123	3.33	938
2006	7,378.14	6,099	5,737	1,641	4.33	379
2007	52,543.91	41,335	38,882	13,662	5.33	2,563
2008	4,584.50	3,423	3,220	1,365	6.33	216
2009	2,176.00	1,538	1,447	729	7.33	99
2010	60,899.17	40,600	38,190	22,709	8.33	2,726
2011	5,248.67	3,289	3,094	2,155	9.33	231
2012	30,241.65	17,742	16,689	13,553	10.33	1,312
2014	37,681.39	19,092	17,959	19,723	12.33	1,600
2015	19,250.29	8,984	8,451	10,799	13.33	810
2016	38,029.88	16,226	15,263	22,767	14.33	1,589
2017	26,314.74	10,175	9,571	16,744	15.33	1,092
2018	29,325.03	10,166	9,563	19,762	16.33	1,210
2019	9,953.14	3,052	2,871	7,082	17.33	409
2020	39,054.03	10,415	9,797	29,257	18.33	1,596
2021	99,603.48	22,577	21,237	78,366	19.33	4,054
2022	112,239.75	20,952	19,708	92,531	20.33	4,551
2023	134,339.06	19,704	18,535	115,805	21.33	5,429
2024	97,292.00	10,378	9,762	87,530	22.33	3,920

THE YORK WATER COMPANY

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2025	265,000.00	17,668	16,619	248,381	23.33	10,646
2026	102,500.00	2,734	2,572	99,928	24.33	4,107
2027	58,000.00	193	182	57,818	24.92	2,320
	1,278,137.35	329,315	309,770	968,367		53,943
	1,517,961.10	569,138	549,594	968,367		53,943
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0						3.55

THE YORK WATER COMPANY

ACCOUNT 343.3 TRACTOR AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	34,370.50	33,798	33,512	858	0.33	858
	34,370.50	33,798	33,512	858		858
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 2.50

THE YORK WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S0						
NET SALVAGE PERCENT.. 0						
1932	1,637.21	1,637	1,637			
1942	171.05	171	171			
1946	30.00	30	30			
1964	160.00	160	160			
1968	365.27	365	365			
1969	66.80	67	67			
1974	289.69	290	290			
1976	425.58	426	426			
1984	889.67	839	450	440	2.58	171
1985	1,731.34	1,616	867	864	2.98	290
1987	159.32	146	78	81	3.62	22
1990	5,159.73	4,560	2,448	2,712	4.83	561
1992	2,208.00	1,906	1,023	1,185	5.49	216
1997	3,842.78	3,090	1,659	2,184	7.23	302
1998	856.59	678	364	493	7.57	65
1999	3,060.45	2,379	1,277	1,783	7.92	225
2003	620.00	446	239	381	9.23	41
2005	2,144.15	1,473	791	1,353	9.88	137
2010	5,440.07	3,219	1,728	3,712	11.50	323
2014	2,683.37	1,336	717	1,966	12.78	154
2016	3,510.64	1,562	838	2,673	13.31	201
2017	6,260.38	2,596	1,393	4,867	13.64	357
2018	4,297.10	1,650	886	3,411	13.91	245
2019	14,660.01	5,147	2,763	11,897	14.17	840
2020	6,766.42	2,143	1,150	5,616	14.39	390
2021	18,109.80	5,060	2,716	15,394	14.62	1,053
2022	48,655.72	11,624	6,239	42,417	14.87	2,853
2024	14,701.11	2,195	1,178	13,523	15.19	890
2025	66,291.06	6,516	3,497	62,794	15.28	4,110
	215,193.31	63,327	35,447	179,746		13,446

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 6.25

THE YORK WATER COMPANY

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1956	417.88	418	418			
1957	482.42	482	482			
1958	550.00	550	550			
1960	530.00	530	530			
1961	40.00	40	40			
1962	157.50	158	158			
1963	122.67	123	123			
1966	30.00	30	30			
1969	962.29	962	962			
1970	418.72	419	419			
1971	40.20	40	40			
1975	209.30	209	209			
1976	1,428.82	1,429	1,429			
1978	651.89	652	652			
1979	430.44	430	430			
1980	490.24	490	490			
1981	518.34	518	518			
1982	658.37	658	658			
1983	5,102.32	5,102	5,102			
1984	2,677.94	2,678	2,678			
1985	7,084.49	7,084	7,084			
1986	3,636.69	3,637	3,637			
1987	1,574.60	1,575	1,575			
1988	3,299.59	3,300	3,300			
1989	958.19	958	958			
1990	2,105.47	2,105	2,105			
1991	6,345.26	6,345	6,345			
1992	22,762.10	22,762	22,762			
1993	14,489.02	14,489	14,489			
1994	8,513.87	8,514	8,514			
1995	1,913.70	1,914	1,914			
1996	7,616.82	7,617	7,617			
1997	9,875.35	9,875	9,875			
1998	13,667.79	13,668	13,668			
1999	33,112.25	33,112	33,112			
2000	5,044.28	5,044	5,044			
2001	16,288.64	16,289	16,289			
2002	7,276.80	7,277	7,277			
2003	4,259.68	4,260	4,260			
2005	7,408.72	7,409	7,409			
2006	33,690.67	33,691	33,691			

THE YORK WATER COMPANY

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2007	139,513.04	139,513	139,513			
2008	105,058.98	105,059	105,059			
2009	105,867.23	105,867	105,867			
2010	124,125.05	124,125	124,125			
2011	84,487.09	84,487	84,487			
	785,894.71	785,894	785,895			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	75,562.58	73,884	70,749	4,813	0.33	4,813
2013	221,336.08	201,662	193,107	28,230	1.33	21,226
2014	101,250.95	85,500	81,873	19,378	2.33	8,317
2015	307,092.15	238,850	228,717	78,375	3.33	23,536
2016	582,671.25	414,343	396,765	185,907	4.33	42,935
2017	52,869.23	34,071	32,626	20,244	5.33	3,798
2018	316,234.28	182,714	174,962	141,272	6.33	22,318
2019	145,459.40	74,346	71,192	74,268	7.33	10,132
2020	148,226.30	65,878	63,083	85,143	8.33	10,221
2021	307,369.45	116,118	111,192	196,178	9.33	21,027
2022	76,848.33	23,908	22,894	53,955	10.33	5,223
2023	222,990.14	54,508	52,196	170,795	11.33	15,075
2024	751,417.09	133,587	127,920	623,497	12.33	50,567
2025	1,388,926.79	154,324	147,777	1,241,150	13.33	93,110
2026	210,000.00	9,332	8,936	201,064	14.33	14,031
2027	15,000.00	83	79	14,921	14.92	1,000
	4,923,254.02	1,863,108	1,784,066	3,139,188		347,329
	5,709,148.73	2,649,002	2,569,961	3,139,188		347,329
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.0 6.08

THE YORK WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1925	321.95	322	322			
1929	195.15	195	195			
1931	12.98	13	13			
1932	139.37	139	139			
1952	34.30	34	34			
1953	47.51	48	48			
1957	59.09	59	59			
1958	121.33	121	121			
1964	22.46	22	22			
1965	71.73	72	72			
1966	53.05	53	53			
1967	638.92	639	639			
1969	1,026.03	1,026	1,026			
1970	317.08	317	317			
1971	62.01	62	62			
1972	1,562.21	1,562	1,562			
1973	63.60	64	64			
1974	573.07	573	573			
1975	484.75	485	485			
1976	214.73	215	215			
1977	3,781.18	3,781	3,781			
1978	834.23	834	834			
1980	743.27	743	743			
1981	2,475.34	2,475	2,475			
1982	2,694.78	2,695	2,695			
1983	1,743.14	1,743	1,743			
1984	9,905.27	9,905	9,905			
1985	2,263.10	2,263	2,263			
1986	6,970.20	6,970	6,970			
1987	754.10	754	754			
1988	2,617.08	2,617	2,617			
1991	1,781.45	1,781	1,781			
1992	1,944.92	1,945	1,945			
1993	1,764.56	1,765	1,765			
1994	2,005.33	2,005	2,005			
1995	8,642.15	8,642	8,642			
1996	256.51	257	257			
1997	9,199.36	9,199	9,199			
1998	4,010.86	4,011	4,011			
1999	5,734.56	5,735	5,735			
2000	249.00	249	249			

THE YORK WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2001	6,993.83	6,994	6,994			
2002	9,030.82	9,031	9,031			
2003	12,313.43	12,313	12,313			
2004	3,065.24	3,065	3,065			
2005	1,751.31	1,751	1,751			
2006	17,475.63	17,476	17,476			
2007	16,504.28	16,504	16,504			
2010	31,035.21	31,035	31,035			
2011	60,093.16	60,093	60,094			
	234,654.62	234,652	234,655			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	7,297.84	6,163	5,704	1,594	2.33	684
2015	18,306.25	14,238	13,177	5,130	3.33	1,541
2016	24,563.77	17,468	16,166	8,398	4.33	1,939
2017	9,453.85	6,092	5,638	3,816	5.33	716
2018	74,689.58	43,154	39,937	34,752	6.33	5,490
2019	73,964.20	37,804	34,986	38,978	7.33	5,318
2020	44,378.23	19,723	18,253	26,125	8.33	3,136
2021	9,661.51	3,650	3,378	6,284	9.33	674
2022	17,147.61	5,335	4,937	12,210	10.33	1,182
2023	28,222.16	6,899	6,385	21,837	11.33	1,927
2025	57,834.75	6,426	5,947	51,888	13.33	3,893
	365,519.75	166,952	154,507	211,013		26,500
	600,174.37	401,604	389,162	211,013		26,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 4.42

CUSTOMERS' ADVANCES FOR CONSTRUCTION

THE YORK WATER COMPANY
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ZION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1986	36,183.63	29,429	32,520	3,664	9.33	393
	36,183.63	29,429	32,520	3,664		393
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.3	1.09

THE YORK WATER COMPANY
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ZION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1986	135,892.51	103,346	130,638	5,255	12.81	410
	135,892.51	103,346	130,638	5,255		410
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.8	0.30

THE YORK WATER COMPANY
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 331 T & D MAINS - CAST IRON, 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-S2						
NET SALVAGE PERCENT.. 0						
2017	508,302.98	58,455	294,151	214,152	74.37	2,880
2018	964,622.59	99,453	500,457	464,166	75.37	6,158
2019	963,853.55	87,903	442,336	521,518	76.37	6,829
2020	2,247,642.27	178,238	896,910	1,350,732	77.37	17,458
2021	3,109,257.59	209,564	1,054,545	2,054,713	78.37	26,218
2022	2,791,946.12	154,953	779,738	2,012,208	79.37	25,352
2023	1,444,823.07	62,994	316,991	1,127,832	80.37	14,033
2024	327,878.32	10,394	52,304	275,574	81.37	3,387
2025	600,000.00	11,880	59,781	540,219	82.37	6,558
2026	639,999.96	5,056	25,442	614,558	83.37	7,371
2027	110,000.00	110	554	109,446	83.95	1,304
	13,708,326.45	879,000	4,423,209	9,285,117		117,548
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						79.0 0.86

CONTRIBUTIONS IN AID OF CONSTRUCTION

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH YORK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1987	48,186.69	38,228	36,592	11,595	10.33	1,122
2005	50,000.00	33,854	32,405	17,595	10.33	1,703
2006	32,500.00	21,667	20,740	11,760	10.33	1,138
	130,686.69	93,749	89,737	40,950		3,963
CONEWAGO INDUSTRIAL PARK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
2009	20,519.96	11,694	11,193	9,327	13.33	700
	20,519.96	11,694	11,193	9,327		700
	151,206.65	105,443	100,930	50,277		4,663
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.8 3.08

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1977	490.00	348	403	87	20.27	4
1989	4,072.38	2,608	3,020	1,052	21.16	50
	4,562.38	2,956	3,423	1,139		54
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.1	1.18

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE REDMAN RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R3						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
1967	70,625.00	35,397	25,206	45,419	59.38	765
	70,625.00	35,397	25,206	45,419		765
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					59.4	1.08

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
2015	5,000.00	1,878	1,650	3,350	19.39	173
	5,000.00	1,878	1,650	3,350		173
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.4	3.46

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 310.2 POWER GENERATION EQUIPMENT/PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
2009	55,783.55	28,483	28,409	27,375	16.93	1,617
	55,783.55	28,483	28,409	27,375		1,617
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.9	2.90

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1998	30,800.00	16,777	20,848	9,952	23.96	415
1999	9,900.00	5,259	6,535	3,365	24.42	138
2003	6,300.00	2,982	3,706	2,594	26.34	98
2009	61,851.35	23,275	28,922	32,929	29.28	1,125
	108,851.35	48,293	60,011	48,840		1,776
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 1.63

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 320 PURIFICATION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEMICAL TREATMENT EQUIPMENT						
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. 0						
2000	7,698.00	4,680	6,633	1,065	17.19	62
	7,698.00	4,680	6,633	1,065		62
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.2	0.81

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARMBROOK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	380,084.66	276,284	260,033	120,052	14.53	8,262
	380,084.66	276,284	260,033	120,052		8,262
CAPE HORN ROAD						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2002	433,000.00	215,764	203,073	229,927	24.84	9,256
2003	15,750.00	7,642	7,192	8,558	25.11	341
2005	115,000.00	53,072	49,950	65,050	25.28	2,573
2019	48,000.00	10,819	10,183	37,817	26.35	1,435
	611,750.00	287,297	270,398	341,352		13,605
LAKEVIEW						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2006	250,000.00	104,875	98,706	151,294	28.60	5,290
	250,000.00	104,875	98,706	151,294		5,290
STRINESTOWN						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	200,000.00	80,640	75,897	124,103	29.11	4,263
2009	100,000.00	37,450	35,247	64,753	29.50	2,195
	300,000.00	118,090	111,144	188,856		6,458

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONEWAGO INDUSTRIAL PARK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2015	211,180.98	74,167	69,805	141,376	21.55	6,560
2016	149.43	49	46	103	21.59	5
	211,330.41	74,216	69,851	141,479		6,565
	1,753,165.07	860,762	810,132	943,033		40,180
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.5 2.29

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 T & D MAINS - CAST IRON, 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-S0.5						
NET SALVAGE PERCENT.. 0						
1974	4,150.00	2,404	2,207	1,943	38.25	51
1988	8,580.66	4,047	3,715	4,866	43.30	112
1989	8,276.44	3,834	3,520	4,756	43.63	109
2021	7,013.00	640	588	6,425	56.45	114
	28,020.10	10,925	10,030	17,990		386
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					46.6	1.38

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 T & D MAINS - CAST IRON, 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-S2						
NET SALVAGE PERCENT.. 0						
1941	632.44	488	395	237	25.44	9
1946	1,761.72	1,322	1,071	691	26.86	26
1948	1,422.45	1,052	853	569	27.71	21
1949	6,597.66	4,868	3,945	2,653	27.60	96
1950	4,886.64	3,559	2,884	2,003	28.60	70
1953	90,415.41	64,611	52,359	38,056	29.42	1,294
1955	18,901.83	13,275	10,758	8,144	30.38	268
1956	49,385.27	34,199	27,714	21,671	31.38	691
1957	25,987.60	17,924	14,525	11,463	31.34	366
1958	39,693.85	26,984	21,867	17,827	32.34	551
1959	27,321.19	18,488	14,982	12,339	32.33	382
1960	16,990.18	11,327	9,179	7,811	33.33	234
1961	9,516.08	6,311	5,114	4,402	33.35	132
1962	14,463.57	9,540	7,731	6,733	33.37	202
1963	27,781.40	18,041	14,620	13,161	34.37	383
1964	147,382.11	95,135	77,094	70,288	34.42	2,042
1965	70,687.23	44,901	36,386	34,301	35.42	968
1966	132,898.96	83,846	67,946	64,953	35.49	1,830
1967	133,327.22	82,730	67,042	66,285	36.49	1,817
1968	18,530.00	11,414	9,250	9,280	36.57	254
1969	122,805.52	74,359	60,258	62,548	37.57	1,665
1970	35,504.90	21,328	17,283	18,222	37.67	484
1971	53,527.84	31,587	25,597	27,931	38.67	722
1972	38,444.87	22,486	18,222	20,223	38.79	521
1973	57,205.62	32,847	26,618	30,588	39.79	769
1974	276,846.30	157,470	127,608	149,238	39.93	3,737
1975	107,528.60	60,001	48,623	58,906	40.93	1,439
1976	94,993.90	52,465	42,516	52,478	41.07	1,278
1977	177,771.42	96,245	77,994	99,777	42.07	2,372
1978	277,156.93	148,362	120,228	156,929	42.25	3,714
1979	475,307.88	249,204	201,946	273,362	43.25	6,321
1980	520,144.52	269,435	218,341	301,804	43.42	6,951
1981	475,820.31	241,193	195,455	280,365	44.42	6,312
1982	176,037.16	87,279	70,728	105,309	45.42	2,319
1983	223,138.37	109,137	88,441	134,697	45.62	2,953
1984	219,753.72	105,020	85,105	134,649	46.62	2,888
1985	238,850.46	112,451	91,126	147,724	46.83	3,154
1986	699,881.67	321,596	260,611	439,271	47.83	9,184
1987	319,550.26	144,501	117,099	202,451	48.05	4,213
1988	2,240,531.41	987,626	800,339	1,440,192	49.05	29,362
1989	1,103,953.00	474,037	384,143	719,810	50.05	14,382

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 T & D MAINS - CAST IRON, 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-S2						
NET SALVAGE PERCENT.. 0						
1990	999,854.31	421,639	341,682	658,172	50.29	13,088
1991	736,803.68	302,237	244,923	491,881	51.29	9,590
1992	412,917.95	164,630	133,411	279,507	52.29	5,345
1993	766,861.36	299,459	242,671	524,190	52.54	9,977
1994	1,141,769.33	432,616	350,577	791,192	53.54	14,778
1995	581,025.92	213,411	172,941	408,085	54.54	7,482
1999	29,800.00	9,646	7,817	21,983	57.80	380
2000	3,280.25	1,032	836	2,444	58.08	42
2001	4,008.20	1,214	984	3,024	59.08	51
2006	674,141.66	165,771	134,335	539,807	63.37	8,518
2007	3,573,822.07	836,274	677,688	2,896,134	64.37	44,992
2008	2,737,979.19	608,105	492,788	2,245,191	65.37	34,346
2009	1,558,684.26	327,635	265,504	1,293,180	66.37	19,484
2010	982,309.00	194,792	157,853	824,456	67.37	12,238
2011	1,050,807.00	195,870	158,726	892,081	68.37	13,048
2012	971,963.00	169,608	137,445	834,518	69.37	12,030
2013	1,571,293.00	255,492	207,042	1,364,251	70.37	19,387
2014	594,798.00	89,636	72,638	522,160	71.37	7,316
2015	2,325,344.00	322,758	261,552	2,063,792	72.37	28,517
2016	1,277,431.00	162,106	131,365	1,146,066	73.37	15,620
2017	1,777,003.00	204,355	165,603	1,611,400	74.37	21,667
2018	503,054.00	51,865	42,030	461,024	75.37	6,117
2019	167,218.00	15,250	12,358	154,860	76.37	2,028
2020	112,331.00	8,908	7,219	105,112	77.37	1,359
2021	32,493.00	2,190	1,775	30,718	78.37	392
2022	164,831.00	9,148	7,413	157,418	79.37	1,983
2023	150,938.00	6,581	5,333	145,605	80.37	1,812
2024	332,383.00	10,537	8,539	323,844	81.37	3,980
2025	509,989.00	10,098	8,183	501,806	82.37	6,092
2026	1,749,977.28	13,825	11,202	1,738,775	83.37	20,856
2027	101,660.60	102	83	101,578	83.95	1,210
	36,370,108.53	9,855,434	7,986,512	28,383,597		460,101

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.7 1.27

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 T & D MAINS - CAST IRON, 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 115-R3						
NET SALVAGE PERCENT.. 0						
1995	54,800.37	16,314	16,058	38,742	74.71	519
1998	713.00	194	191	522	76.60	7
2001	1,069.50	264	260	810	78.50	10
2004	68,000.00	14,797	14,565	53,435	81.50	656
2009	326,995.82	56,047	55,168	271,828	85.42	3,182
2012	273,804.00	39,346	38,729	235,075	87.38	2,690
2013	131,644.00	17,627	17,351	114,293	88.38	1,293
2014	532,072.00	66,030	64,995	467,077	89.38	5,226
2015	1,531,134.00	175,009	172,265	1,358,869	90.38	15,035
2016	381,062.00	40,240	39,609	341,453	90.34	3,780
2017	216,099.00	20,681	20,357	195,742	91.34	2,143
2018	559,134.00	47,974	47,222	511,912	92.34	5,544
2019	61,920.00	4,700	4,626	57,294	93.34	614
2020	100,323.00	6,692	6,587	93,736	93.33	1,004
2021	518,313.00	29,388	28,928	489,385	94.33	5,188
2022	260,248.00	12,154	11,963	248,285	95.33	2,604
2023	466,010.00	17,242	16,972	449,038	95.35	4,709
2024	59,501.00	1,601	1,576	57,925	96.35	601
	5,542,842.69	566,300	557,422	4,985,421		54,805
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						91.0 0.99

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 T & D MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1955	52.89	35	39	14	35.86	
1959	148.00	95	105	43	37.60	1
1969	297.00	168	185	112	44.38	3
1972	449.00	243	268	181	46.34	4
1974	1,564.00	824	909	655	47.33	14
1977	2,070.00	1,038	1,145	925	49.35	19
1979	759.00	369	407	352	50.37	7
1995	13,112.48	4,484	4,945	8,167	60.93	134
2009	8,990.00	1,811	1,997	6,993	70.05	100
2016	52,137.00	6,564	7,239	44,898	74.08	606
	79,579.37	15,631	17,239	62,340		888

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 70.2 1.12

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 T & D MAINS - COPPER, PLASTIC AND GALVANIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2000	15,407.52	6,205	4,953	10,455	39.56	264
2002	23,807.98	8,985	7,171	16,637	40.69	409
2009	240,947.05	68,525	54,693	186,254	44.45	4,190
2014	167,714.70	35,690	28,486	139,229	46.86	2,971
2016	34,585.96	6,308	5,035	29,551	47.81	618
	482,463.21	125,713	100,338	382,125		8,452
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.2 1.75

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 78-R1.5						
NET SALVAGE PERCENT.. 0						
1946	138.50	109	131	8	21.38	
1951	75.62	58	70	6	23.35	
1953	456.35	343	413	43	24.37	2
1980	2,797.90	1,567	1,885	913	36.67	25
1983	3,309.52	1,763	2,121	1,189	38.30	31
1986	189.67	96	115	75	39.34	2
1988	6,800.00	3,313	3,985	2,815	40.70	69
1989	2,474.95	1,184	1,424	1,051	41.07	26
1991	869.75	400	481	389	41.85	9
2000	1,112.77	409	492	621	45.80	14
2002	1,151.14	397	478	673	46.76	14
2009	421,236.91	110,870	133,373	287,864	49.45	5,821
2014	13,609.01	2,707	3,256	10,353	51.03	203
2015	1,140.00	211	254	886	51.23	17
2016	1,995.31	345	415	1,580	51.06	31
	457,357.40	123,772	148,893	308,464		6,264

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.2 1.37

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L2						
NET SALVAGE PERCENT.. 0						
1975	4,265.00	3,900	4,265			
1976	9,951.23	9,025	9,951			
1977	3,095.00	2,798	3,086	9	5.28	2
1978	2,290.00	2,062	2,274	16	5.39	3
1979	2,095.00	1,867	2,059	36	5.81	6
1980	1,840.00	1,632	1,800	40	5.96	7
1981	3,020.00	2,662	2,936	84	6.15	14
1982	2,385.00	2,088	2,303	82	6.35	13
1983	1,632.57	1,426	1,573	60	6.34	9
1995	4,900.14	3,848	4,245	655	8.66	76
2001	432.00	315	348	84	9.55	9
	35,905.94	31,623	34,840	1,066		139
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 0.39

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1953	75.00	61	74	1	16.42	
1978	2,278.47	1,453	1,756	522	27.67	19
1979	4,958.28	3,120	3,771	1,187	28.09	42
1980	1,461.90	907	1,096	366	28.52	13
1983	1,295.81	764	923	373	30.41	12
1984	4,673.12	2,712	3,277	1,396	30.86	45
1985	692.37	395	477	215	31.33	7
1987	2,544.89	1,403	1,696	849	32.27	26
1988	2,779.40	1,504	1,818	961	32.76	29
2002	1,028.77	388	469	560	40.69	14
2009	29,951.48	8,518	10,294	19,657	44.45	442
2014	7,702.14	1,639	1,981	5,721	46.86	122
2015	14,599.00	2,879	3,479	11,120	47.50	234
	74,040.63	25,743	31,111	42,930		1,005

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.7 1.36

THE YORK WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1990	4,492.86	4,493	4,493			
	4,492.86	4,493	4,493			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

THE YORK WATER COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
304.20	1,830.95			
304.30	1,264.81			
304.62	42,730.96			
306.00	14,746.35	77.05		77.05-
307.00	4,713.61			
310.20	28,929.81		8,379.00	8,379.00
311.00	24,965.00			
320.10	8,443.83			
320.20	1,863.60			
330.00	126,088.70			
331.01	6,995.75	128,124.30		128,124.30-
331.02	141,812.19	1,416,715.65		1,416,715.65-
331.03	59,582.00	656,523.41		656,523.41-
331.04	44,837.17	149,203.49		149,203.49-
331.07	72,649.28	362,409.38		362,409.38-
331.08	209.16	1,970.02		1,970.02-
333.00	304,908.11	1,160,381.37	21,565.44	1,138,815.93-
334.00	856,129.53	8,387.61	26,722.30	18,334.69
335.00	90,222.82	176,463.64	2,815.92-	179,279.56-
340.10	467.00			
340.20	4,238.08			
343.20	2,316.10		639.00	639.00
347.00	1,461.74			
	1,841,406.55	4,060,255.92	54,489.82	4,005,766.10-

THE YORK WATER COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
304.20	46,472.08			
304.30	15,519.62			
304.61	33,291.09			
305.00	214,992.47			
311.00	5,043.47			
320.10	21,900.10			
320.20	2,385.00			
320.30	20,774.90			
331.01	3,444.34	35,670.09		35,670.09-
331.02	83,530.54	1,153,772.09	7,785.00	1,145,987.09-
331.03	59,625.72	317,553.92	1,138.12	316,415.80-
331.04	42,444.85	239,459.44		239,459.44-
331.07	34,739.53	327,771.55		327,771.55-
331.08	15,672.50	37,750.76		37,750.76-
331.12	1,127.79			
333.00	432,498.84	840,793.42	81,554.53	759,238.89-
334.00	719,090.96	6,125.72	13,800.18	7,674.46
335.00	88,428.42	233,268.16		233,268.16-
340.20	10,007.83			
340.40	22,846.82			
342.10	5,205.66		425.00	425.00
343.20	2,703.00		1,417.50	1,417.50
	1,881,745.53	3,192,165.15	106,120.33	3,086,044.82-

THE YORK WATER COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
304.30	50,741.66			
304.62	1,689.64			
305.00	2,521,315.57	1,192,593.65		1,192,593.65-
311.00	6,683.64			
320.10	282.05			
320.20	36,297.60	725.80		725.80-
330.00	94,212.56	4,737.10		4,737.10-
331.01	1,685.49	17,719.96		17,719.96-
331.02	60,299.18	720,234.64		720,234.64-
331.03	24,760.58	157,976.50		157,976.50-
331.04	11,247.05	78,229.93		78,229.93-
331.07	31,382.05	161,927.08		161,927.08-
331.08	2,794.44	5,612.13		5,612.13-
333.00	303,767.86	900,884.51	117,742.62	783,141.89-
334.00	801,408.01	7,714.82	32,940.40	25,225.58
335.00	70,574.40	415,491.81		415,491.81-
340.40	134,322.56	424.00		424.00-
343.10	4,221.09			
344.00	2,261.06			
347.00	34,664.13	6,418.73	15,000.00	8,581.27
	4,194,610.62	3,670,690.66	165,683.02	3,505,007.64-
2025 TRANSACTION YEAR				
304.20	41,591.00			
304.30	21,929.00	1,974.00		1,974.00-
304.61	102,583.00	4,103.00		4,103.00-
311.00	15,643.00			
320.10	176,850.00	14,148.00		14,148.00-
330.00	755,249.00	151,050.00		151,050.00-
331.02	59,329.54	889,943.00		889,943.00-
331.03	93,232.13	592,956.00		592,956.00-
331.07	16,951.30	102,386.00		102,386.00-
333.00	304,137.96	1,058,400.00	51,703.00	1,006,697.00-
334.00	1,118,843.04	11,188.00	33,565.00	22,377.00
335.00	97,543.92	279,951.00	1,951.00	278,000.00-
340.30	99,207.00			
344.00	49,197.00			
	2,952,286.89	3,106,099.00	87,219.00	3,018,880.00-

THE YORK WATER COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2026 TRANSACTION YEAR				
304.20	28,065.00			
330.00	170,344.00	34,068.80		34,068.80-
331.02	42,356.76	635,351.40		635,351.40-
331.03	66,560.52	423,324.91		423,324.91-
331.07	12,101.88	73,095.36		73,095.36-
333.00	256,360.20	892,133.50	43,581.23	848,552.27-
334.00	1,219,683.36	12,196.83	36,590.50	24,393.67
335.00	80,891.16	232,157.63	1,617.82	230,539.81-
340.50	11,086,534.00			
	12,962,896.88	2,302,328.43	81,789.55	2,220,538.88-
TOTAL	23,832,946.47	16,331,539.16	495,301.72	15,836,237.44-