Exhibit No. FVI-WA

THE YORK WATER COMPANY

YORK, PENNSYLVANIA

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF DECEMBER 31, 2025

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

Exhibit No. FVI-WA

THE YORK WATER COMPANY

York, Pennsylvania

2025 DEPRECIATION STUDY
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RELATED TO WASTEWATER PLANT
AS OF DECEMBER 31, 2025

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 wastewater plant. The results of our study as of December 31, 2025, are presented in the attached report. The results of our study as of December 31, 2024, are presented in our report, "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2024." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of December 31, 2025

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

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THE YORK WATER COMPANY

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for The York Water Company to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of December 31, 2025. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of December 31, 2025.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net Salvage presents the cost of removal and gross salvage recorded for the period 2021-2025.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of December 31, 2025. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all wastewater systems; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

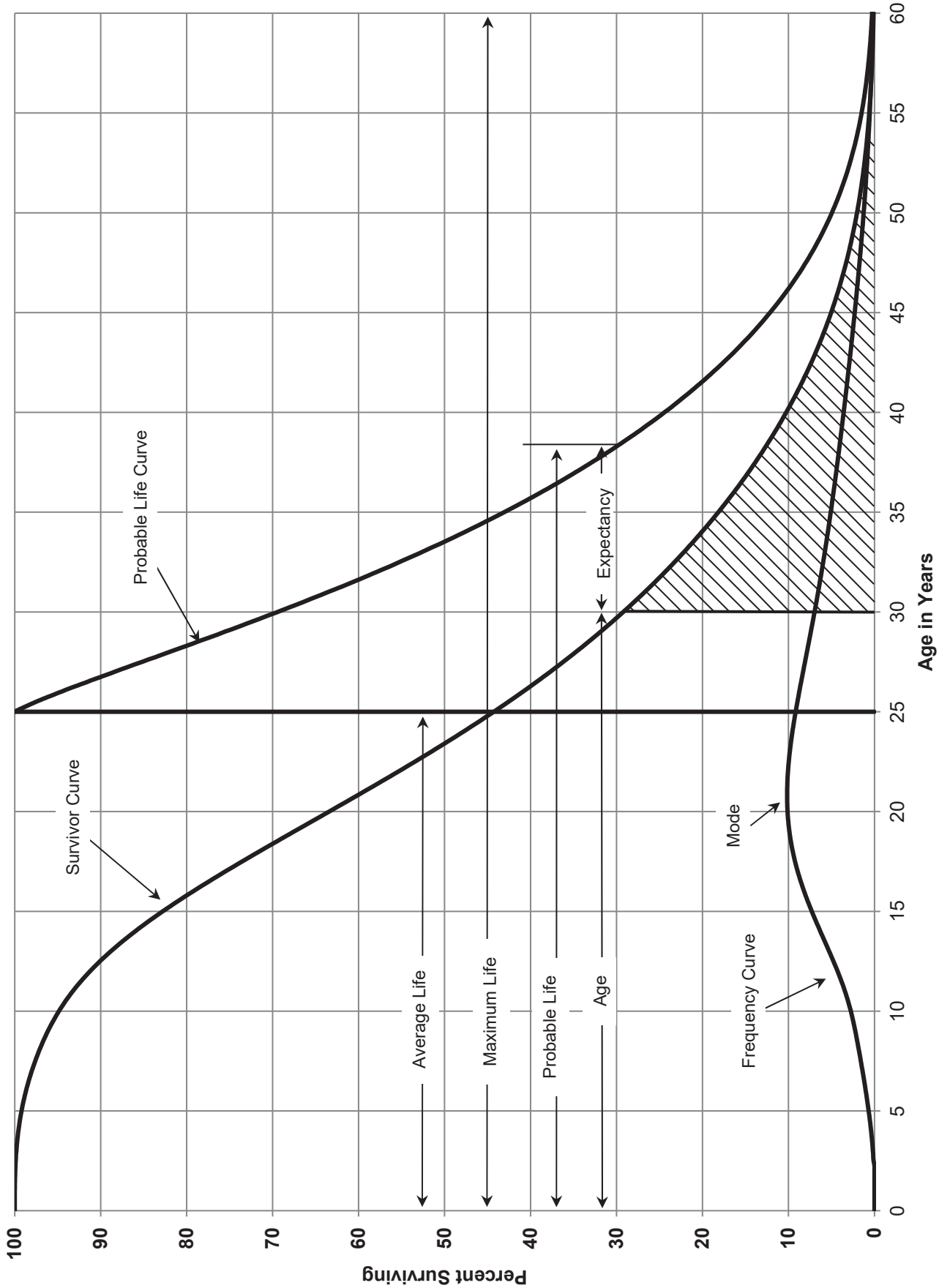

FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

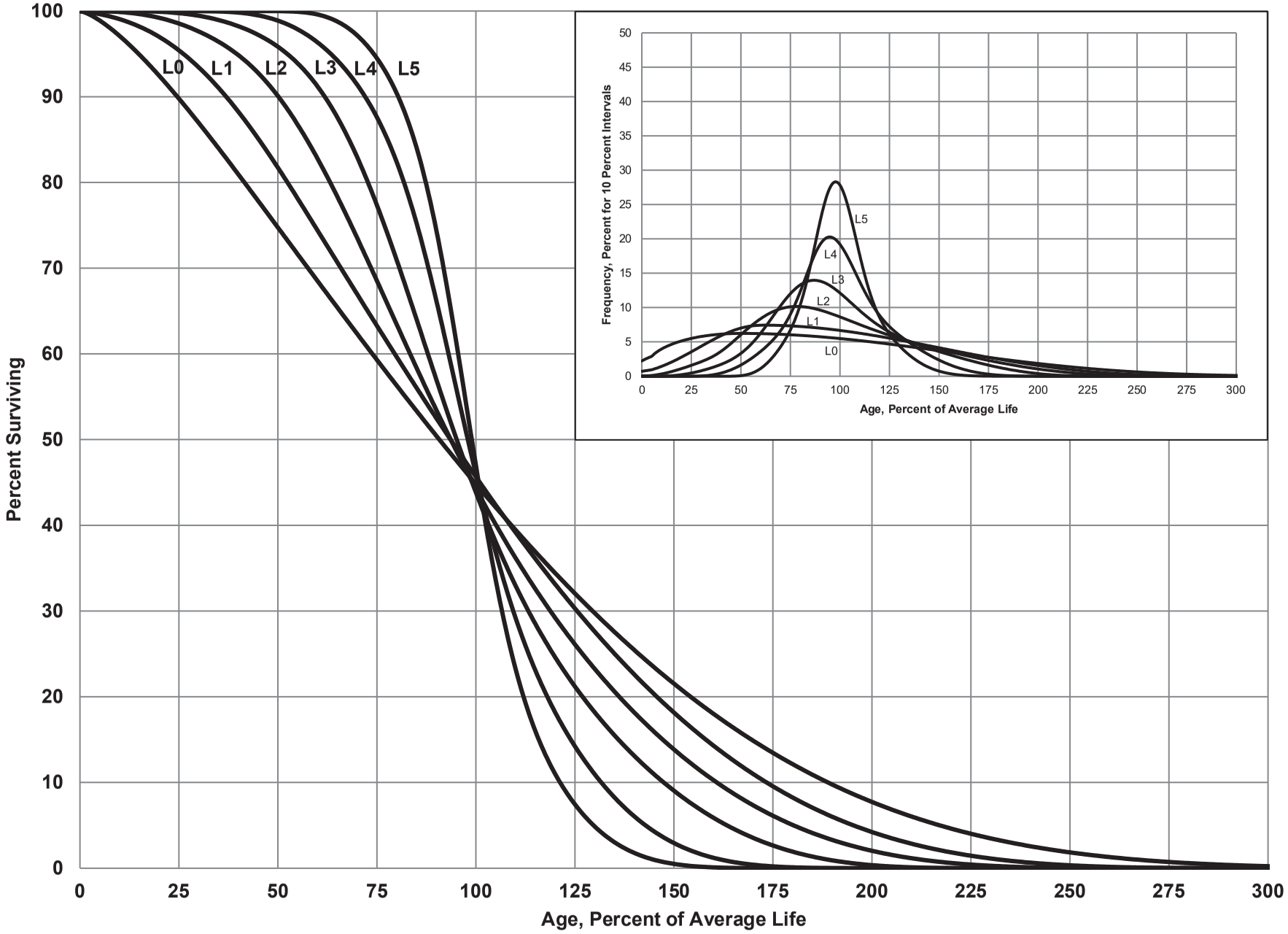

FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

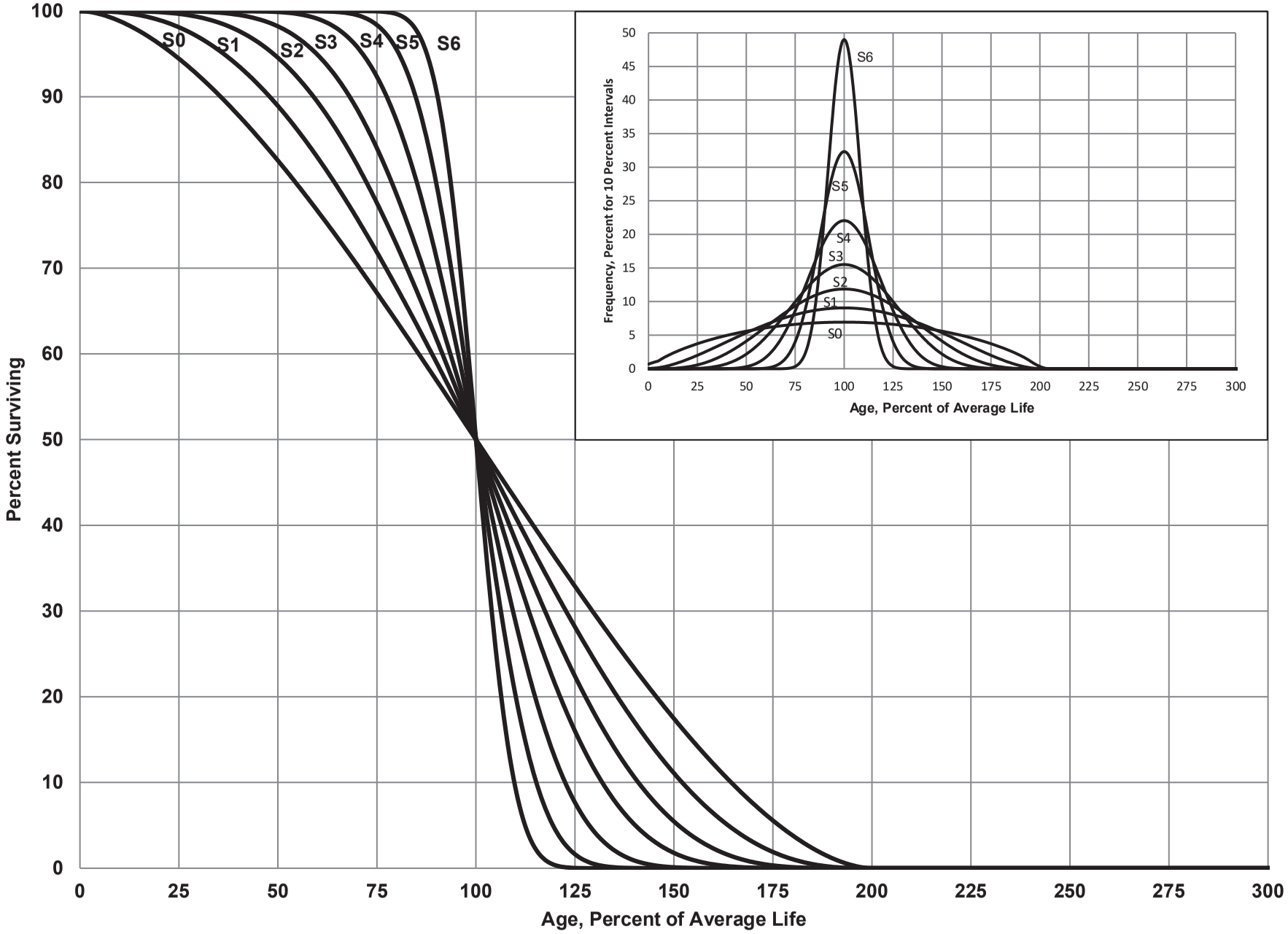

FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

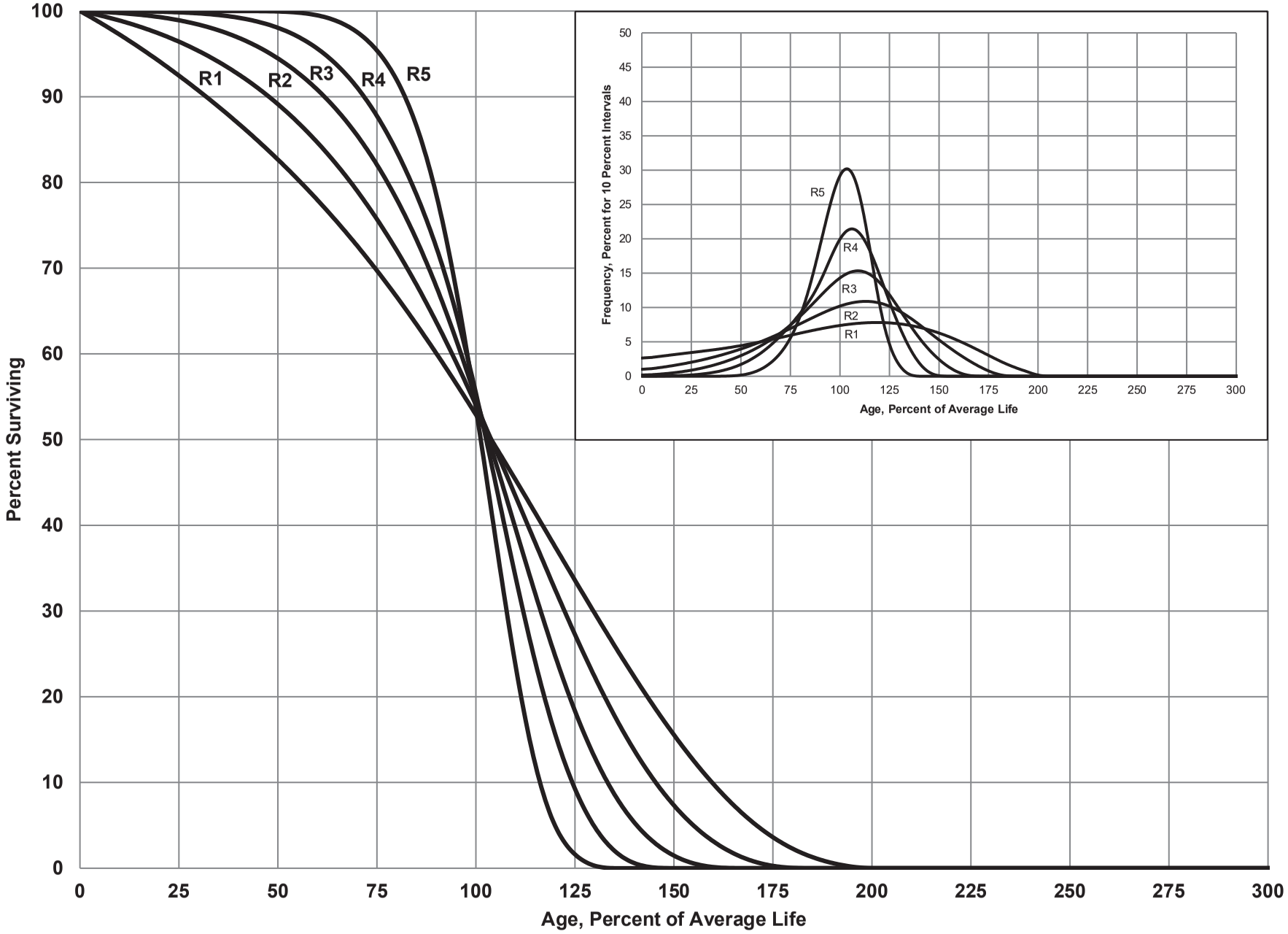

FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

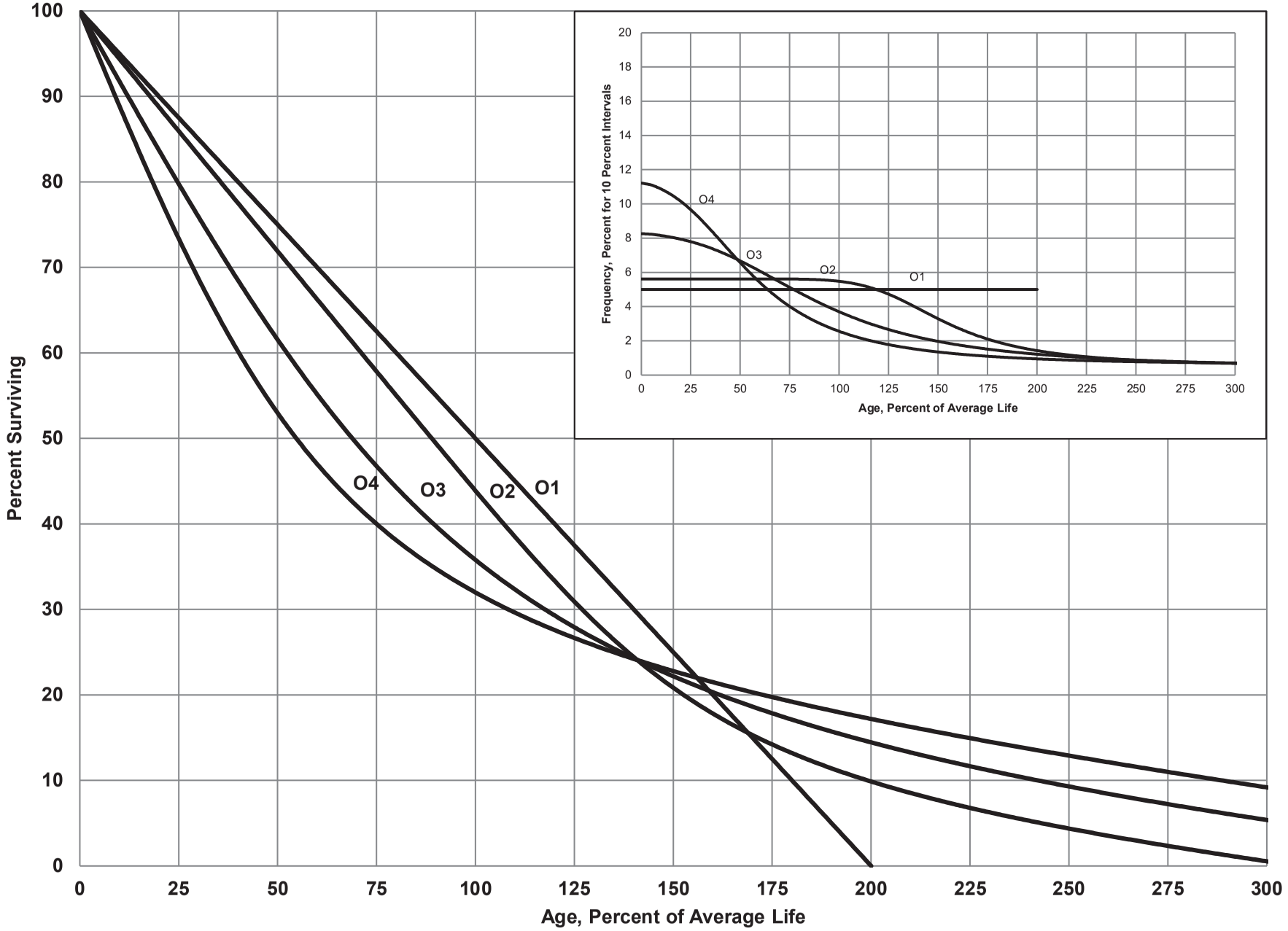

FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

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[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2015. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2011	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2012	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2013	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2014	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2015	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2016		5	11	12	13	14	15	16	18	20	113	7½-8½
2017			6	12	13	15	16	17	19	19	124	6½-7½
2018				6	13	15	16	17	19	19	131	5½-6½
2019					7	14	16	17	19	20	143	4½-5½
2020						8	18	20	22	23	146	3½-4½
2021							9	20	22	25	150	2½-3½
2022								11	23	25	151	1½-2½
2023									11	24	153	½-1½
2024										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016		-	-	-	-	-	-	-	-	-	6	7½-8½
2017			-	-	-	-	-	-	-	-	-	6½-7½
2018				-	-	-	-	(12)[b]	-	-	-	5½-6½
2019					-	-	-	-	22[a]	-	-	4½-5½
2020						-	-	(19)[b]	-	-	10	3½-4½
2021							-	-	-	-	-	2½-3½
2022								-	-	(102)[c]	(121)	1½-2½
2023									-	-	-	½-1½
2024											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2020 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2011	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2012	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2013	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2014	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2015	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2016		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2017			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2018				580[a]	574	561	546	530	501	482	3,057	5½-6½
2019					660[a]	653	639	623	628	609	3,789	4½-5½
2020						750[a]	742	724	685	663	4,332	3½-4½
2021							850[a]	841	821	799	4,955	2½-3½
2022								960[a]	949	926	5,719	1½-2½
2023									1,080[a]	1,069	6,579	½-1½
2024										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2015-2024 Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

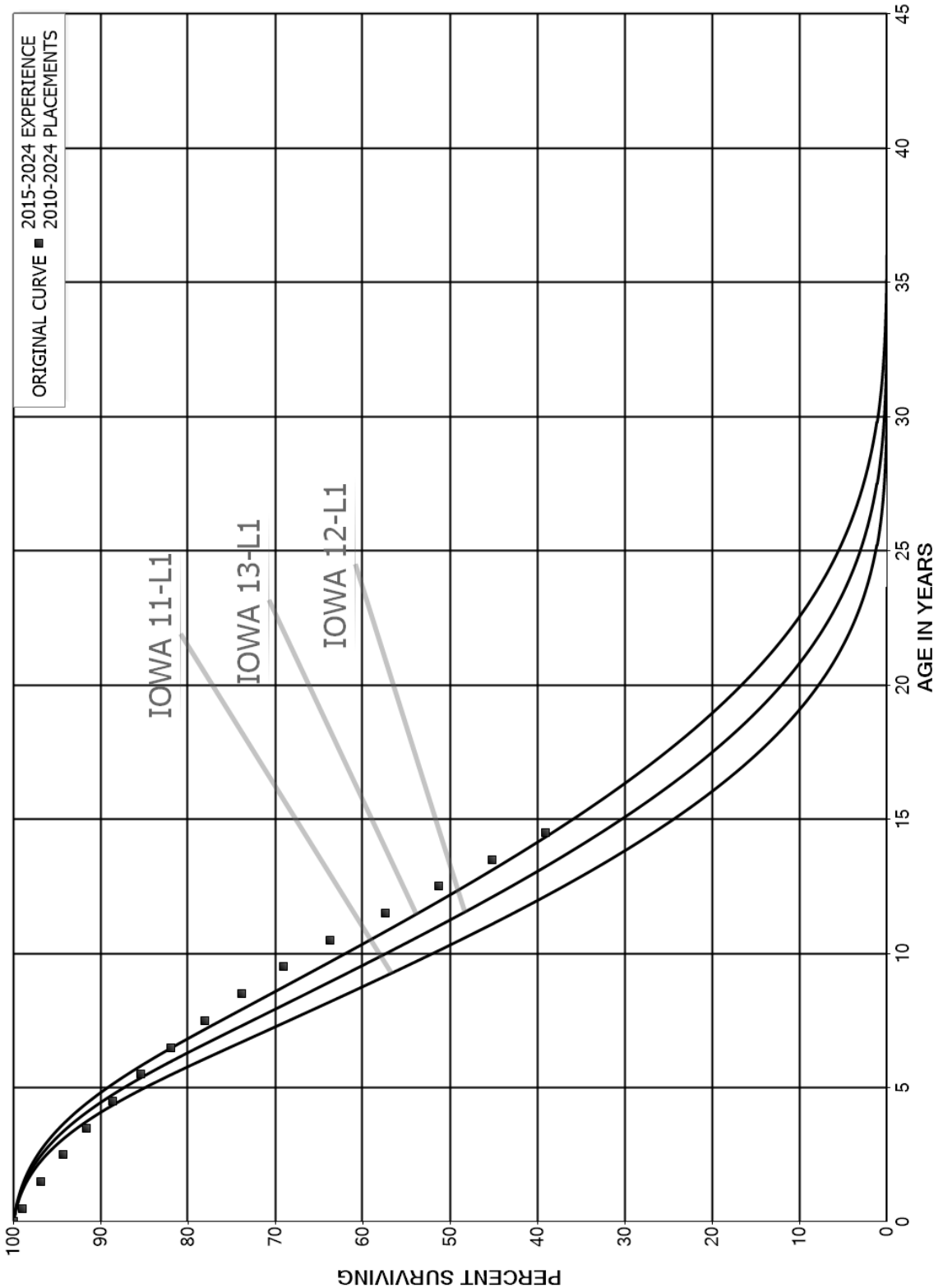


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

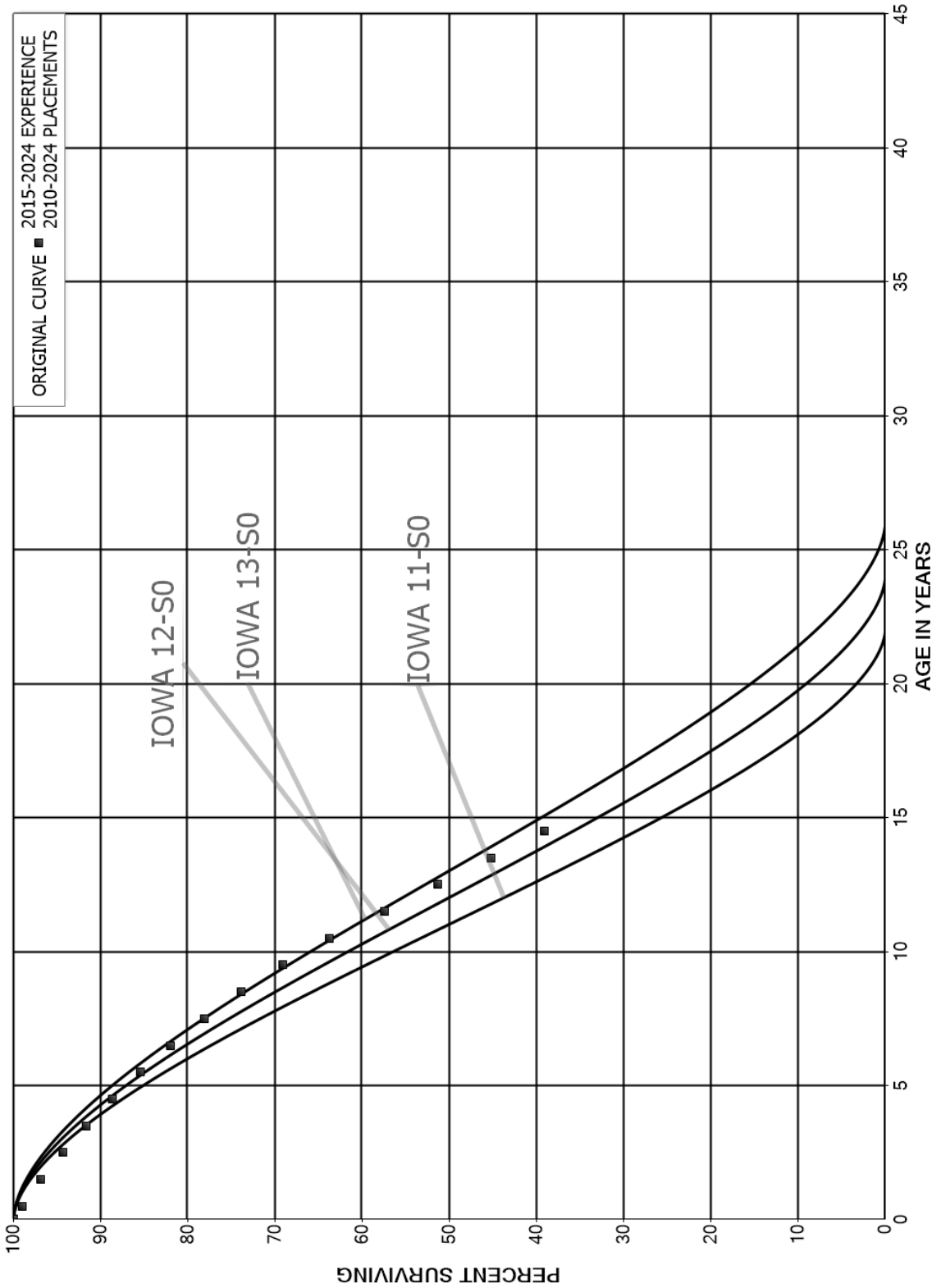


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

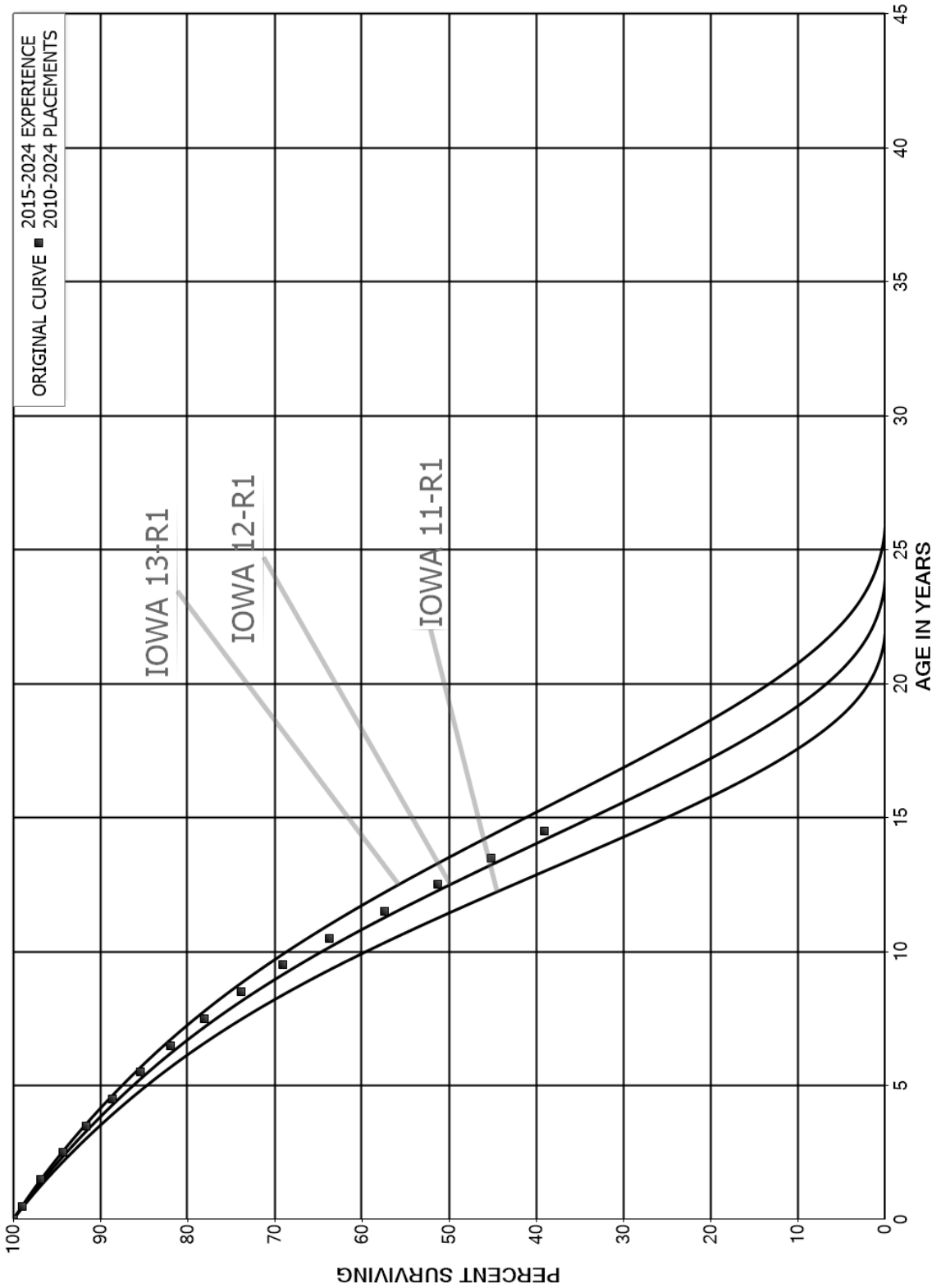
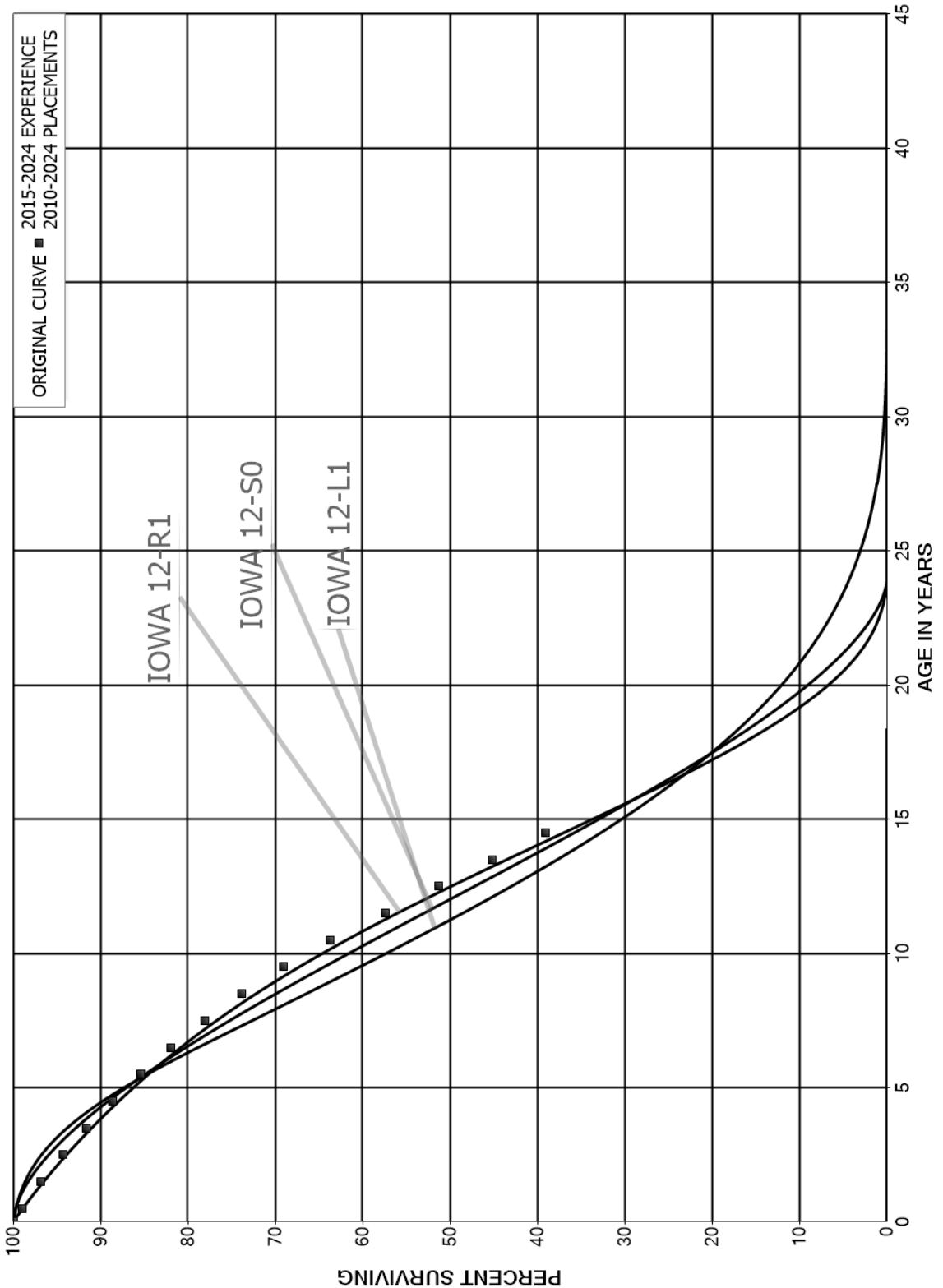


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips are periodically conducted for studies. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

December 9, 2024
- York Haven Wastewater Plant

December 7, 2023
- Conewago Industrial Park Wastewater Plant

June 7, 2023
- SYC Treatment Plant

December 13, 2022
- Letterkenny Wastewater Plant
- Lift Station #49
- Lift Station #133

April 7, 2022
- East Prospect Wastewater Treatment Plant

September 8, 2021
- Martz Road Pump Station
- DGM Pump Station
- South Pointe Pump Station
- Beck's Mill Pump Station

June 7, 2012
- Asbury Pointe Wastewater Plant

Judgments. The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of the predecessor wastewater systems, as well as other wastewater companies. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

Account 361.20, Collection Sewer - Gravity, is used to illustrate the manner in which the study was conducted. Aged plant accounting data have been compiled for the years through 2021. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for this account is the 65-R2.5 and is presented with the statistics for the period 2012-2021. The 65-R2.5 is set forth on page VI-13, is consistent with management outlook, and is at the upper end of the typical service life range of 55 to 65 years for collection sewers.

The amortization periods selected for general plant Accounts 390.00, 393.00, 396.00 and 397.00 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of December 31, 2024, is the result of a bringforward of the book reserves established for all wastewater assets at time of acquisition. The projected book reserve as of December 31, 2025, is a bringforward of the December 31, 2024 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000 \left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

The annual depreciation accruals as of December 31, 2025, are based on the straight line remaining life method using the equal life group procedure. For the purpose of calculating remaining life accruals as of December 31, 2025, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2025, are set forth in the Results of Study section of the report.

The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of the vintage. The composite remaining life is derived by weighting the individual equal life group remaining lives in accordance with the following equation:

$$Composite\ Remaining\ Life = \frac{\sum(\frac{Book\ Cost}{Life}\ x\ Remaining\ Life)}{\sum\frac{Book\ Cost}{Life}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated survivor curve.

The composite remaining life for the account is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390, 393, 396 and 397; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
Office Furniture and Equipment		
390.00	Furniture	20
390.40	Computers and Software	5
390.50	Office Enterprise Software	10
393.00	Tools, Shop and Garage Equipment	25
396.00	Communication Equipment - SCADA	10
397.00	Miscellaneous Equipment	15

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2021 through December 31, 2024, and estimated for the period January 1, 2025 through December 31, 2025. The calculation of the amortization is shown in Table 4 on page V-9. The amounts of salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

Net salvage is presented in this manner to determine the amount of net salvage to be amortized to the cost of service for ratemaking purposes. In order to be consistent with this manner of recognizing net salvage, no adjustments for net salvage were made to the annual depreciation calculated for the individual accounts.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book depreciation reserve related to net original cost and the annual amortization of net salvage. Table 2 presents the bringforward to December 31, 2025 of the book reserve as of December 31, 2024. Table 3 sets forth the calculation of estimated depreciation accruals for the twelve months ended December 31, 2025. Table 4 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2021-2025. The total amortization amount is incorporated in the total annual accrual in Table 1.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2021-2025 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2021-2025, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation.

The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to net original cost are presented in account sequence in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, remaining life expectancy, and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 4, which presents the five-year amortization of net salvage.

THE YORK WATER COMPANY
WASTEWATER ASSETS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	SURVIVOR CURVE		ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT		CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)		(7)=(6)/(3)	(8)=(5)/(6)
	NONDEPRECIABLE PLANT									
351.00	ORGANIZATION			3,272.00						
353.20	LAND - COLLECTION			203,175.90						
353.30	LAND - PUMPING			350,595.02						
353.40	LAND - TREATMENT			471,074.04						
	TOTAL NONDEPRECIABLE PLANT			**1,028,116.96**						
	DEPRECIABLE PLANT									
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	60-R2.5	*	2,022,152.37	557,867	1,464,286	58,564		2.90	25.0
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	70-S1.5	*	14,841,800.51	2,259,765	12,582,034	358,425		2.41	35.1
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL PLANT	40-R2.5		29,530.32	18,399	11,131	583		1.97	19.1
355.00	POWER GENERATION EQUIPMENT	30-R2.5		1,304,148.62	328,738	975,411	50,024		3.84	19.5
360.20	COLLECTION SEWERS - FORCE	65-R2.5		1,958,820.95	736,180	1,222,641	33,790		1.73	36.2
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5		24,219,422.42	5,761,796	18,457,626	446,820		1.84	41.3
361.21	COLLECTION SEWERS - MANHOLES	60-R3		3,403,668.41	939,938	2,463,730	63,582		1.87	38.7
361.22	COLLECTION SEWERS - MANHOLES - RELINING	50-R4		42,126.52	11,275	30,852	920		2.18	33.5
363.00	CUSTOMER SERVICE LINES	55-R2.5		4,244,589.39	1,208,541	3,036,048	90,637		2.14	33.5
363.21	CUSTOMER SERVICE LINES - CLEANOUTS	55-R2.5		301,099.45	96,546	204,553	6,222		2.07	32.9
364.20	FLOW MEASURING EQUIPMENT	25-S1.5		29,549.74	3,332	26,218	1,433		4.85	18.3
370.00	RECEIVING WELLS	40-S2.5		90,802.95	45,883	44,920	2,487		2.74	18.1
371.00	PUMPING EQUIPMENT	35-S1.5		1,088,011.74	331,403	756,609	37,718		3.47	20.1
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5		12,857,734.02	2,132,435	10,725,299	317,216		2.47	33.8
382.00	OUTFALL SEWER LINES	40-S2.5		103,082.52	13,341	89,742	2,825		2.74	31.8
390.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ		16,196.82	2,426	13,771	825		5.09	16.7
390.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND SOFTWARE	5-SQ		18,479.31	9,418	9,061	3,695		20.00	2.5
390.50	OFFICE FURNITURE AND EQUIPMENT - ENTERPRISE SOFTWARE	10-SQ		76,477.08	73,008	3,469	1,388		1.81	2.5
391.00	TRANSPORTATION EQUIPMENT - TRUCKS			413,811.64	274,522	139,290	69,354	**		
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ		32,092.04	6,978	25,114	1,290		4.02	19.5
394.00	LABORATORY EQUIPMENT	20-SQ		25,439.87	4,916	20,524	1,192		4.69	17.2
396.00	COMMUNICATION EQUIPMENT - SCADA	10-SQ		869,774.62	273,709	596,066	75,184		8.64	7.9
397.00	MISCELLANEOUS EQUIPMENT	15-SQ		69,742.34	19,625	50,117	4,868		6.98	10.3
	TOTAL DEPRECIABLE PLANT			**68,058,553.65**	**15,110,041**	**52,948,512**	**1,629,042**		**2.39**	

THE YORK WATER COMPANY
WASTEWATER ASSETS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	SURVIVOR CURVE		ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	CUSTOMERS' ADVANCES FOR CONSTRUCTION								
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5		77,235.13	3,155	74,080	1,504	1.95	49.3
	TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION			**77,235.13**	**3,155.00**	**74,080**	**1,504**	**1.95**	
	CONTRIBUTIONS IN AID OF CONSTRUCTION								
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	60-R2.5	*	74,864.25	18,417	56,447	2,560	3.42	22.0
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	70-S1.5	*	287,530.81	67,491	220,040	10,628	3.70	20.7
355.00	POWER GENERATION EQUIPMENT	30-R2.5		70,421.34	32,402	38,019	2,885	4.10	13.2
360.20	COLLECTION SEWERS - FORCE	65-R2.5		65,165.59	23,510	41,656	865	1.33	48.2
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5		1,156,438.57	256,881	899,558	20,878	1.81	43.1
361.21	COLLECTION SEWERS - MANHOLES	60-R3		221,118.72	60,859	160,260	3,781	1.71	42.4
363.00	CUSTOMER SERVICE LINES	55-R2.5		395,974.95	112,865	283,110	6,963	1.76	40.7
371.00	PUMPING EQUIPMENT	35-S1.5		13,915.97	6,106	7,810	352	2.53	22.2
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5		3,036,337.77	764,830	2,271,508	74,003	2.44	30.7
394.00	LABORATORY EQUIPMENT	20-SQ		1,273.00	601	672	38	2.99	17.7
	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			**5,323,040.97**	**1,343,962**	**3,979,080**	**122,953**	**2.31**	
	AMORTIZATION OF NEGATIVE NET SALVAGE						**72,725**		
	TOTAL UTILITY PLANT			**63,686,394.51**	**13,762,924**	**48,895,352**	**1,577,310**		

* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.
** Annual Accrual is Charged to Clearing Account by Asset.

THE YORK WATER COMPANY
WASTEWATER ASSETS

TABLE 2. BRING FORWARD TO DECEMBER 31, 2025 OF BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2024

ACCOUNT	BOOK DEPRECIATION RESERVE AS OF 12/31/2024	+	TWELVE MONTHS 2025 ACCRUALS	+	AMORTIZATION OF NET SALVAGE	-	TWELVE MONTHS 2025 RETIREMENTS	-	PROJECTED COST OF REMOVAL	+	PROJECTED GROSS SALVAGE	=	BOOK DEPRECIATION RESERVE AS OF 12/31/2025
(1)	(2)		(3)		(4)		(5)		(6)		(7)		(8)
UTILITY PLANT													
354.30	514,118		43,749										557,867
354.40	1,922,463		337,302										2,259,765
354.70	17,802		597										18,399
355.00	284,707		44,031										328,738
360.20	701,901		34,279										736,180
361.20	5,617,278		397,790		18,808		17,005		255,075				5,761,796
361.21	875,088		63,951		899								939,938
361.22	10,357		918										11,275
363.00	1,105,198		92,957		10,386								1,208,541
363.21	90,253		6,293										96,546
364.20	1,887		1,445										3,332
370.00	43,341		2,542										45,883
371.00	315,110		36,490				20,197						331,403
380.40	1,820,917		313,673				2,155						2,132,435
382.00	10,517		2,824										13,341
390.00	1,602		824										2,426
390.40	6,230		3,188										9,418
390.50	71,624		1,384										73,008
391.00	205,168		69,354										274,522
393.00	5,688		1,290										6,978
394.00	4,166		750										4,916
396.00	196,267		77,442										273,709
397.00	14,750		4,875										19,625
SUBTOTAL PLANT	**13,836,432**		**1,537,948**		**30,093**		**39,357**		**255,075**		**0**		**15,110,041**

THE YORK WATER COMPANY
WASTEWATER ASSETS

TABLE 2. BRING FORWARD TO DECEMBER 31, 2025 OF BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2024

ACCOUNT	BOOK DEPRECIATION RESERVE AS OF 12/31/2024		TWELVE MONTHS 2025 ACCRUALS		AMORTIZATION OF NET SALVAGE		TWELVE MONTHS 2025 RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED GROSS SALVAGE		BOOK DEPRECIATION RESERVE AS OF 12/31/2025
(1)	(2)	+	(3)	+	(4)	-	(5)	-	(6)	+	(7)	=	(8)
LESS:													
ADVANCES													
361.20	(1,572)		(1,583)										(3,155)
SUBTOTAL ADVANCES	**(1,572)**		**(1,583)**		**0**		**0**		**0**		**0**		**(3,155)**
CONTRIBUTIONS													
354.30	(15,834)		(2,583)										(18,417)
354.40	(56,824)		(10,667)										(67,491)
355.00	(29,437)		(2,965)										(32,402)
360.20	(22,604)		(906)										(23,510)
361.20	(235,603)		(21,278)										(256,881)
361.21	(57,056)		(3,803)										(60,859)
363.00	(105,619)		(7,246)										(112,865)
371.00	(5,750)		(356)										(6,106)
380.40	(690,743)		(74,087)										(764,830)
394.00	(563)		(38)										(601)
SUBTOTAL CONTRIBUTIONS	**(1,220,033)**		**(123,929)**		**0**		**0**		**0**		**0**		**(1,343,962)**
TOTAL UTILITY PLANT	**12,614,827**		**1,412,436**		**30,093**		**39,357**		**255,075**		**0**		**13,762,924**

THE YORK WATER COMPANY
WASTEWATER ASSETS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

	DEPRECIABLE GROUP	ORIGINAL COST AT 12/31/2024	ORIGINAL COST AT 12/31/2025	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)	(5)
NONDEPRECIABLE PLANT					
351.00	ORGANIZATION	3,272.00	3,272.00		0
353.30	LAND - PUMPING	203,175.90	203,175.90		0
353.30	LAND - PUMPING	350,595.02	350,595.02		0
353.40	LAND - TREATMENT	471,074.04	471,074.04		0
TOTAL NONDEPRECIABLE PLANT		**1,028,116.96**	**1,028,116.96**		**0**
DEPRECIABLE PLANT					
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	1,279,652.37	2,022,152.37	2.65	43,749
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	14,111,161.02	14,841,800.51	2.33	337,302
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	29,530.32	29,530.32	2.02	597
355.00	POWER GENERATION EQUIPMENT	1,001,134.98	1,304,148.62	3.82	44,031
360.20	COLLECTION SEWERS - FORCE	1,958,820.95	1,958,820.95	1.75	34,279
361.20	COLLECTION SEWERS - GRAVITY	20,226,437.14	24,219,422.42	1.79	397,790
361.21	COLLECTION SEWERS - MANHOLES	3,363,668.41	3,403,668.41	1.89	63,951
361.22	COLLECTION SEWERS - MANHOLES - RELINING	42,126.52	42,126.52	2.18	918
363.00	CUSTOMER SERVICE LINES	4,244,589.39	4,244,589.39	2.19	92,957
363.21	CUSTOMER SERVICE LINES - CLEANOUTS	301,099.45	301,099.45	2.09	6,293
364.20	FLOW MEASURING EQUIPMENT	29,549.74	29,549.74	4.89	1,445
370.00	RECEIVING WELLS	90,802.95	90,802.95	2.80	2,542
371.00	PUMPING EQUIPMENT	1,039,682.94	1,088,011.74	3.43	36,490
380.40	TREATMENT AND DISPOSAL EQUIPMENT	12,438,477.25	12,857,734.02	2.48	313,673
382.00	OUTFALL SEWER LINES	103,082.52	103,082.52	2.74	2,824
390.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	16,196.82	16,196.82	5.09	824
390.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND SOFTWARE	12,729.31	18,479.31	20.43	3,188
390.50	OFFICE FURNITURE AND EQUIPMENT - ENTERPRISE SOFTWARE	76,477.08	76,477.08	1.81	1,384
391.00	TRANSPORTATION EQUIPMENT - TRUCKS	413,811.64	413,811.64	**	69,354
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	32,092.04	32,092.04	4.02	1,290
394.00	LABORATORY EQUIPMENT	10,439.87	25,439.87	4.18	750
396.00	COMMUNICATION EQUIPMENT - SCADA	625,246.21	869,774.62	10.36	77,442
397.00	MISCELLANEOUS EQUIPMENT	69,742.34	69,742.34	6.99	4,875
TOTAL DEPRECIABLE PLANT		**61,516,551.26**	**68,058,553.65**		**1,537,948**
CUSTOMERS' ADVANCES FOR CONSTRUCTION					
361.20	COLLECTION SEWERS - GRAVITY	77,235.13	77,235.13	2.05	1,583
TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION		**77,235.13**	**77,235.13**		**1,583.00**
CONTRIBUTIONS IN AID OF CONSTRUCTION					
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	74,864.25	74,864.25	3.45	2,583
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	287,530.81	287,530.81	3.71	10,667
355.00	POWER GENERATION EQUIPMENT	70,421.34	70,421.34	4.21	2,965
360.20	COLLECTION SEWERS - FORCE	65,165.59	65,165.59	1.39	906
361.20	COLLECTION SEWERS - GRAVITY	1,156,438.57	1,156,438.57	1.84	21,278
361.21	COLLECTION SEWERS - MANHOLES	221,118.72	221,118.72	1.72	3,803
363.00	CUSTOMER SERVICE LINES	395,974.95	395,974.95	1.83	7,246
371.00	PUMPING EQUIPMENT	13,915.97	13,915.97	2.56	356
380.40	TREATMENT AND DISPOSAL EQUIPMENT	3,036,337.77	3,036,337.77	2.44	74,087
394.00	LABORATORY EQUIPMENT	1,273.00	1,273.00	2.99	38
TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		**5,323,040.97**	**5,323,040.97**		**123,929**
TOTAL UTILITY PLANT		**57,144,392.12**	**63,686,394.51**		**1,412,436**

** Annual Accrual is charged to Clearing Account by Asset

THE YORK WATER COMPANY
WASTEWATER ASSETS

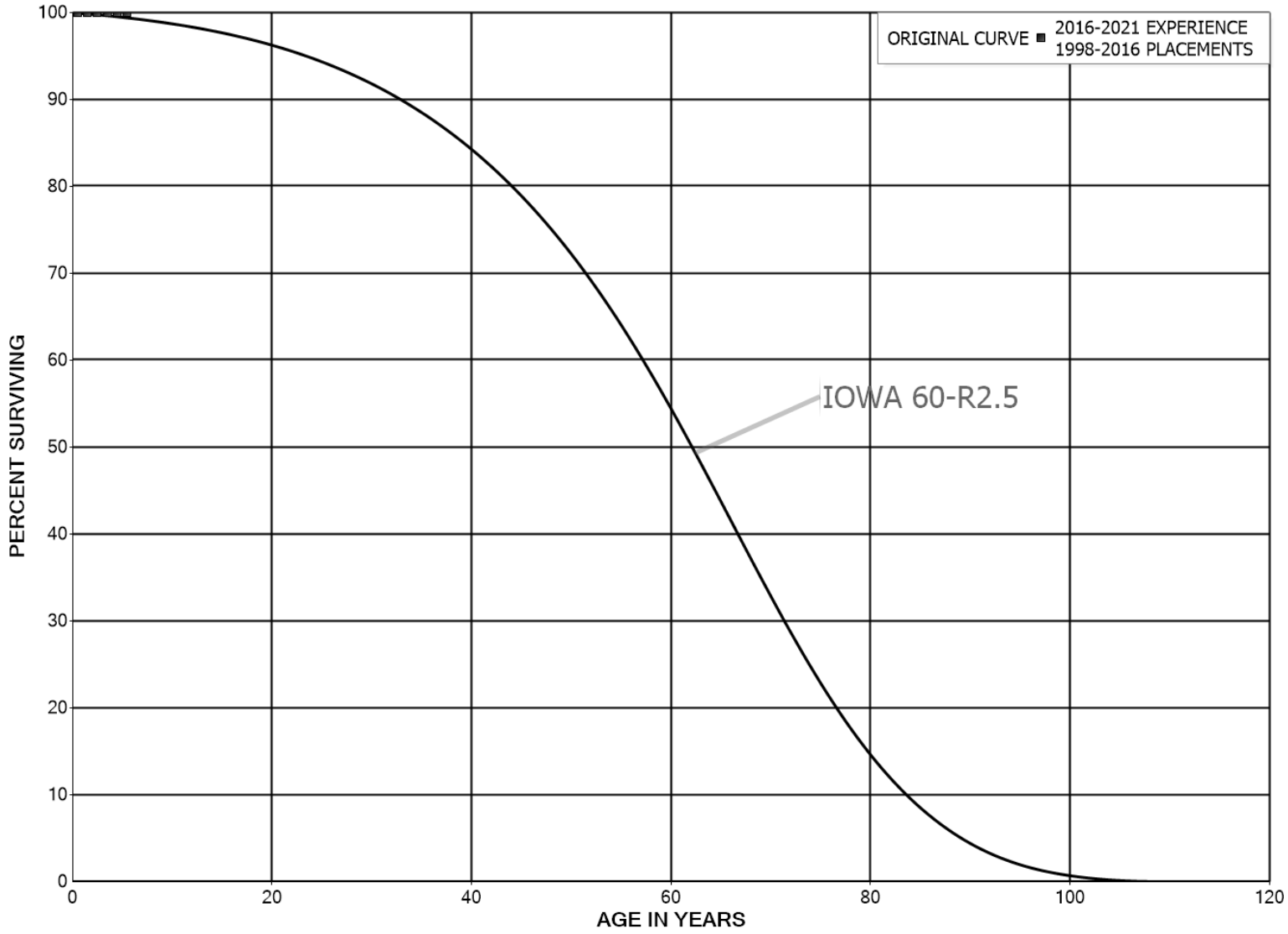
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		2025			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
361.20				42,967		51,073				255,075	(349,115)	(69,823)
361.21				2,525		1,969					(4,494)	(899)
363.00	20,958			3,604		24,367		3,000			(10,013)	(2,003)
TOTAL	**20,958**	**0**	**0**	**49,096**	**0**	**77,409**	**0**	**3,000**	**0**	**255,075**	**(363,623)**	**(72,725)**

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

PART VI. SERVICE LIFE STATISTICS

THE YORK WATER COMPANY
WASTEWATER ASSETS
ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY
WASTEWATER ASSETS

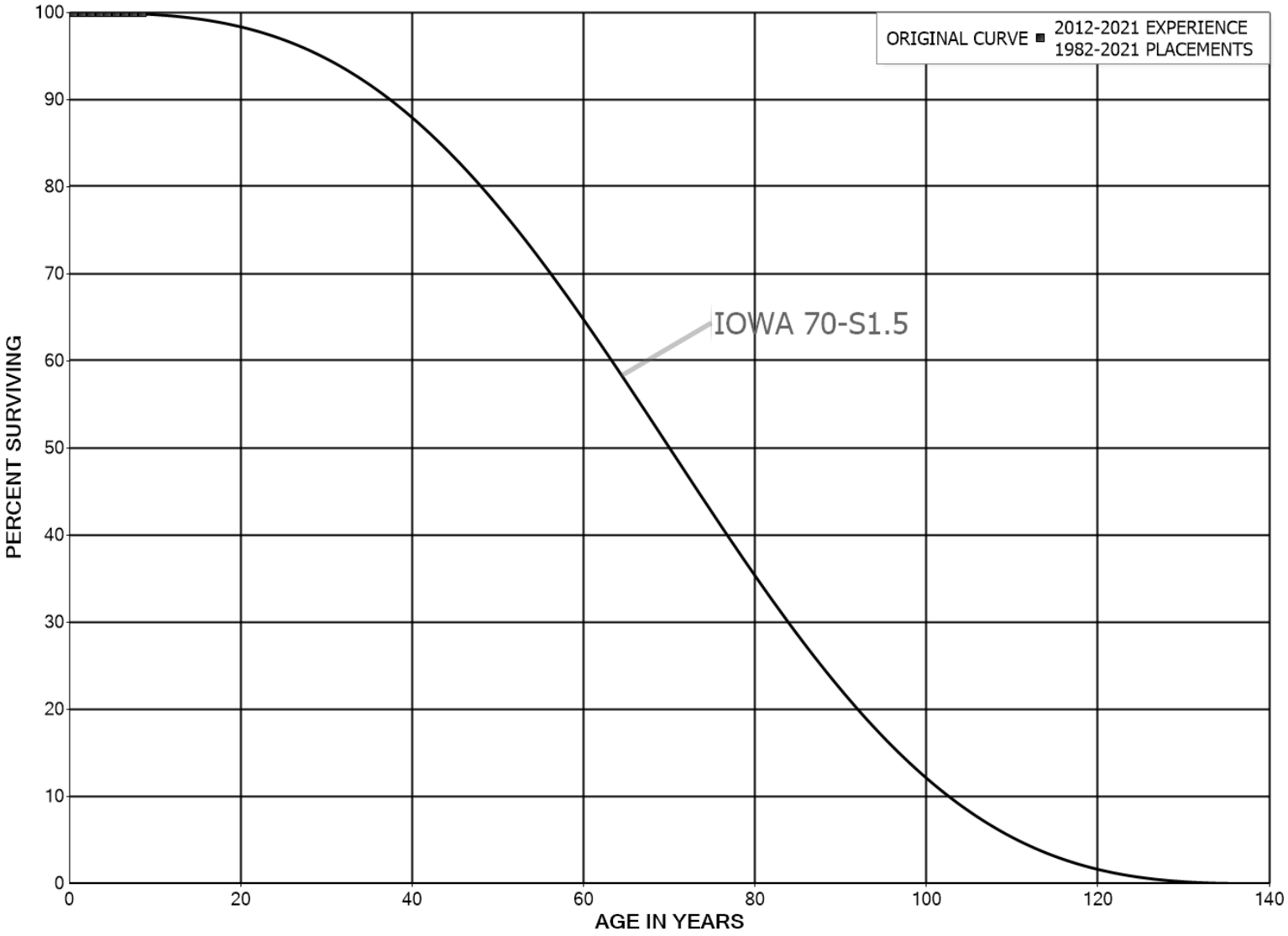
ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2016 EXPERIENCE BAND 2016-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,492		0.0000	1.0000	100.00
0.5	35,492		0.0000	1.0000	100.00
1.5	35,492		0.0000	1.0000	100.00
2.5	35,492		0.0000	1.0000	100.00
3.5	35,492		0.0000	1.0000	100.00
4.5	35,492		0.0000	1.0000	100.00
5.5					100.00
6.5					
7.5					
8.5					
9.5					
10.5	178,414		0.0000		
11.5	36,750		0.0000		
12.5					
13.5					
14.5	92,917		0.0000		
15.5	353,394		0.0000		
16.5	87,699		0.0000		
17.5					
18.5					
19.5					
20.5	519,140		0.0000		
21.5	25,176		0.0000		
22.5	25,176		0.0000		
23.5					

THE YORK WATER COMPANY
WASTEWATER ASSETS
ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY
WASTEWATER ASSETS

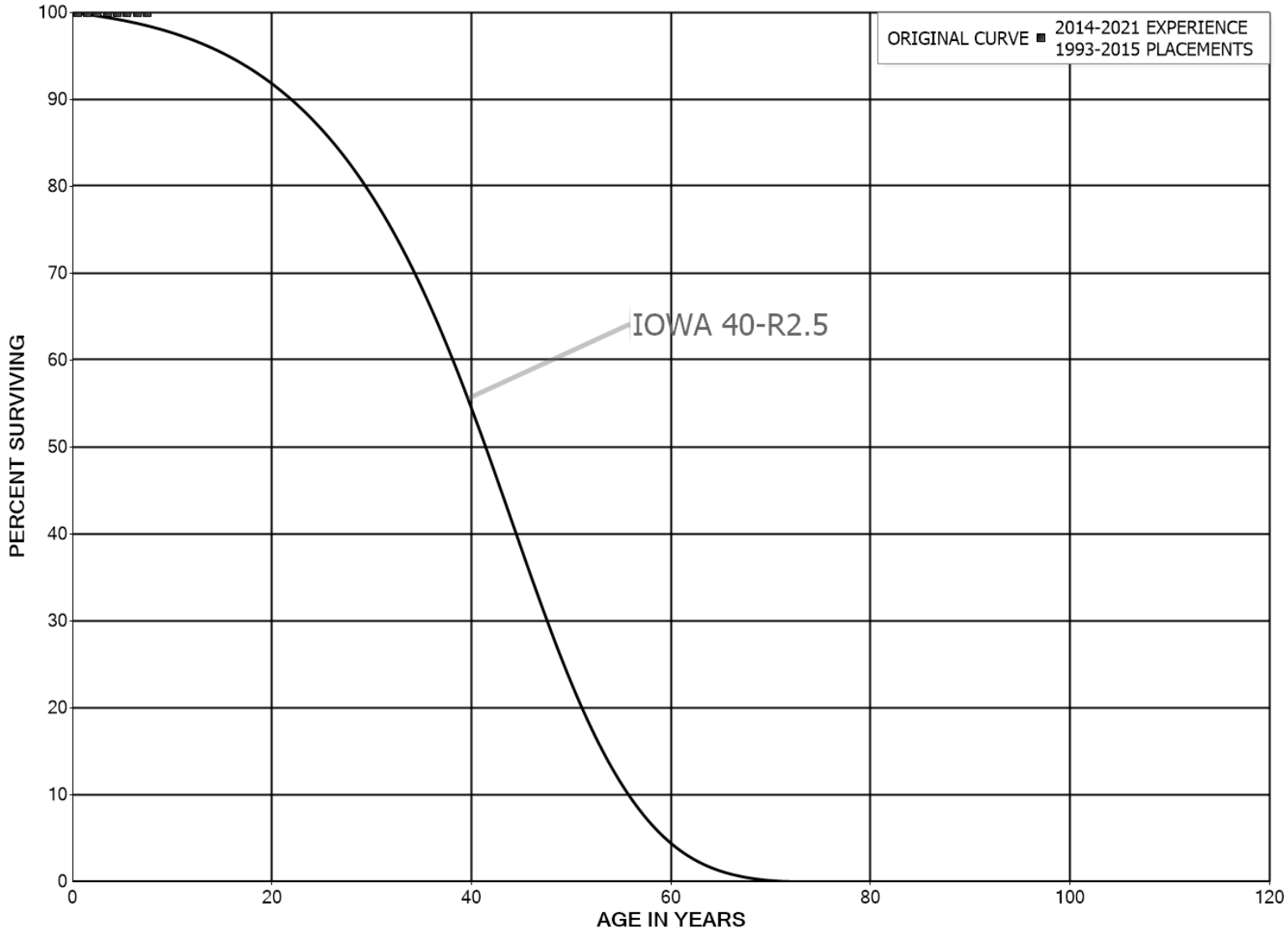
ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2021 EXPERIENCE BAND 2012-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,557,969		0.0000	1.0000	100.00
0.5	182,587		0.0000	1.0000	100.00
1.5	176,610		0.0000	1.0000	100.00
2.5	77,776		0.0000	1.0000	100.00
3.5	71,923		0.0000	1.0000	100.00
4.5	71,923		0.0000	1.0000	100.00
5.5	67,640		0.0000	1.0000	100.00
6.5	55,721		0.0000	1.0000	100.00
7.5	47,114		0.0000	1.0000	100.00
8.5					100.00
9.5					
10.5					
11.5					
12.5	10,938		0.0000		
13.5	10,938		0.0000		
14.5	352,525		0.0000		
15.5	541,962		0.0000		
16.5	234,091		0.0000		
17.5	44,653		0.0000		
18.5	44,653		0.0000		
19.5	44,653		0.0000		
20.5	145,693		0.0000		
21.5	145,693		0.0000		
22.5	134,755		0.0000		
23.5	226,251		0.0000		
24.5	226,251		0.0000		
25.5	134,755		0.0000		
26.5	101,040		0.0000		
27.5	101,040		0.0000		
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	90,770		0.0000		
38.5	90,770		0.0000		
39.5					

THE YORK WATER COMPANY
WASTEWATER ASSETS
ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL PLANT
ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY
WASTEWATER ASSETS

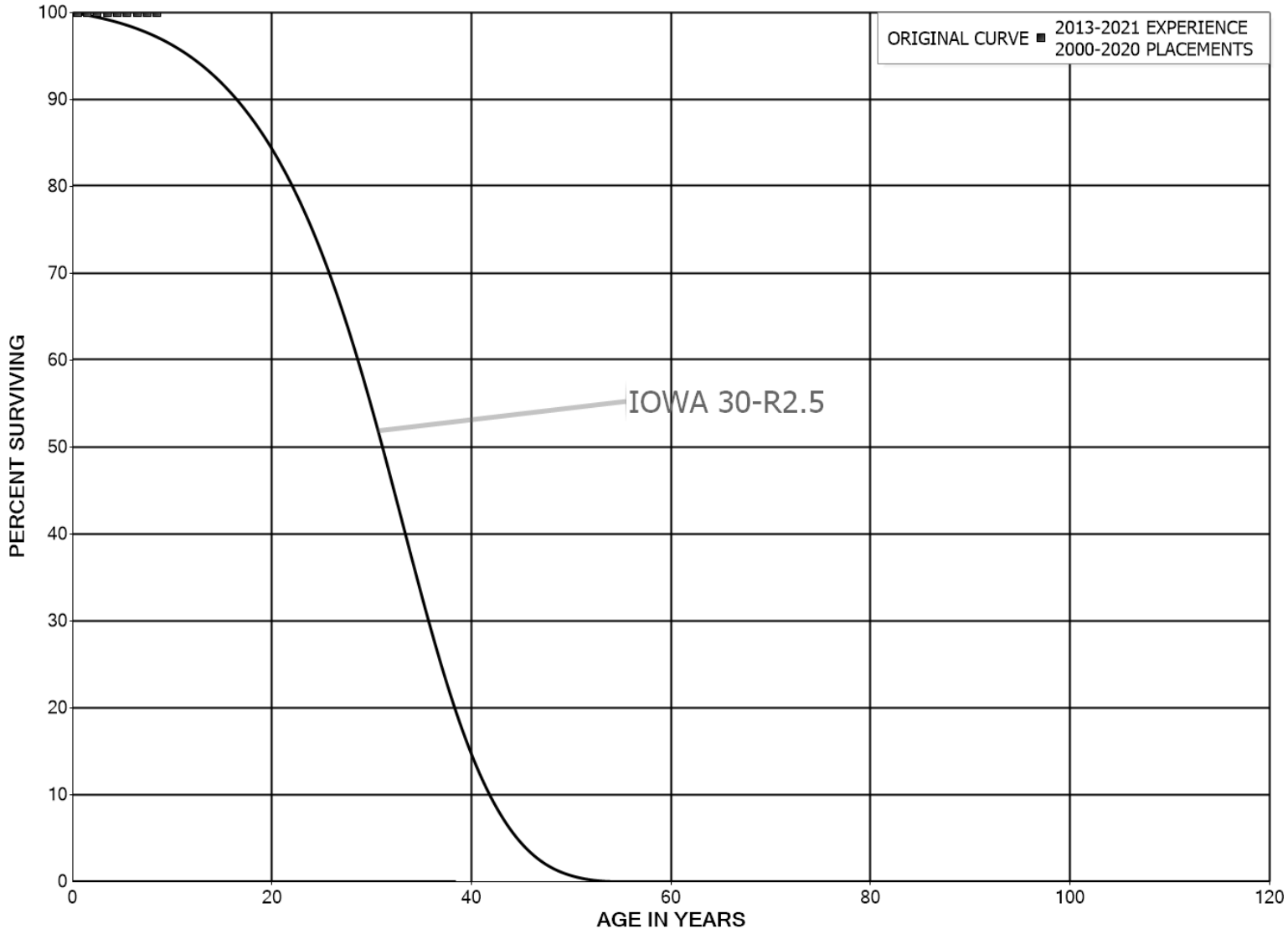
ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2015 EXPERIENCE BAND 2014-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,872		0.0000	1.0000	100.00
0.5	10,872		0.0000	1.0000	100.00
1.5	10,872		0.0000	1.0000	100.00
2.5	10,872		0.0000	1.0000	100.00
3.5	10,872		0.0000	1.0000	100.00
4.5	10,872		0.0000	1.0000	100.00
5.5	10,872		0.0000	1.0000	100.00
6.5	7,838		0.0000	1.0000	100.00
7.5					100.00
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5	12,000		0.0000		
21.5	12,000		0.0000		
22.5	12,000		0.0000		
23.5	12,000		0.0000		
24.5	12,000		0.0000		
25.5	12,000		0.0000		
26.5	12,000		0.0000		
27.5	12,000		0.0000		
28.5					

THE YORK WATER COMPANY
WASTEWATER ASSETS
ACCOUNT 355.00 POWER GENERATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY
WASTEWATER ASSETS

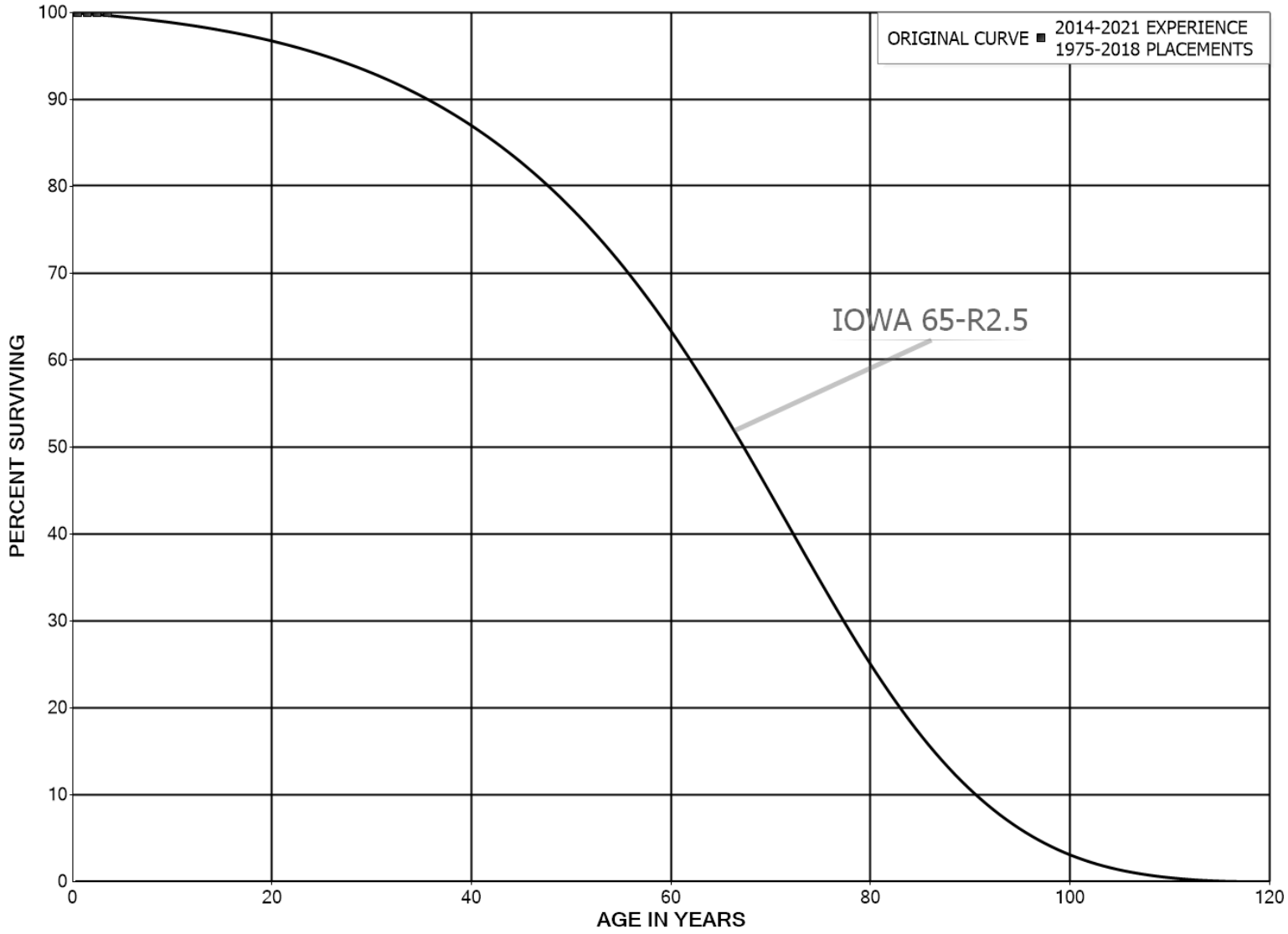
ACCOUNT 355.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2020 EXPERIENCE BAND 2013-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	253,426		0.0000	1.0000	100.00
0.5	253,426		0.0000	1.0000	100.00
1.5	203,705		0.0000	1.0000	100.00
2.5	203,705		0.0000	1.0000	100.00
3.5	203,705		0.0000	1.0000	100.00
4.5	203,705		0.0000	1.0000	100.00
5.5	203,705		0.0000	1.0000	100.00
6.5	203,705		0.0000	1.0000	100.00
7.5	38,578		0.0000	1.0000	100.00
8.5					100.00
9.5					
10.5	25,813		0.0000		
11.5					
12.5					
13.5					
14.5	32,836		0.0000		
15.5	69,242		0.0000		
16.5					
17.5					
18.5					
19.5					
20.5	91,250		0.0000		
21.5					

THE YORK WATER COMPANY
WASTEWATER ASSETS
ACCOUNT 360.20 COLLECTION SEWERS - FORCE
ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 360.20 COLLECTION SEWERS - FORCE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2018 EXPERIENCE BAND 2014-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,167		0.0000	1.0000	100.00
0.5	17,167		0.0000	1.0000	100.00
1.5	17,167		0.0000	1.0000	100.00
2.5	17,167		0.0000	1.0000	100.00
3.5					100.00
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5	116,297		0.0000		
12.5					
13.5	27,924		0.0000		
14.5	629,319		0.0000		
15.5	115,449		0.0000		
16.5	76,320		0.0000		
17.5	27,924		0.0000		
18.5	27,924		0.0000		
19.5	27,924		0.0000		
20.5	581,185		0.0000		
21.5	606,852		0.0000		
22.5	332,534		0.0000		
23.5	59,662		0.0000		
24.5	59,662		0.0000		
25.5	59,662		0.0000		
26.5	59,662		0.0000		
27.5	59,662		0.0000		
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

THE YORK WATER COMPANY
WASTEWATER ASSETS

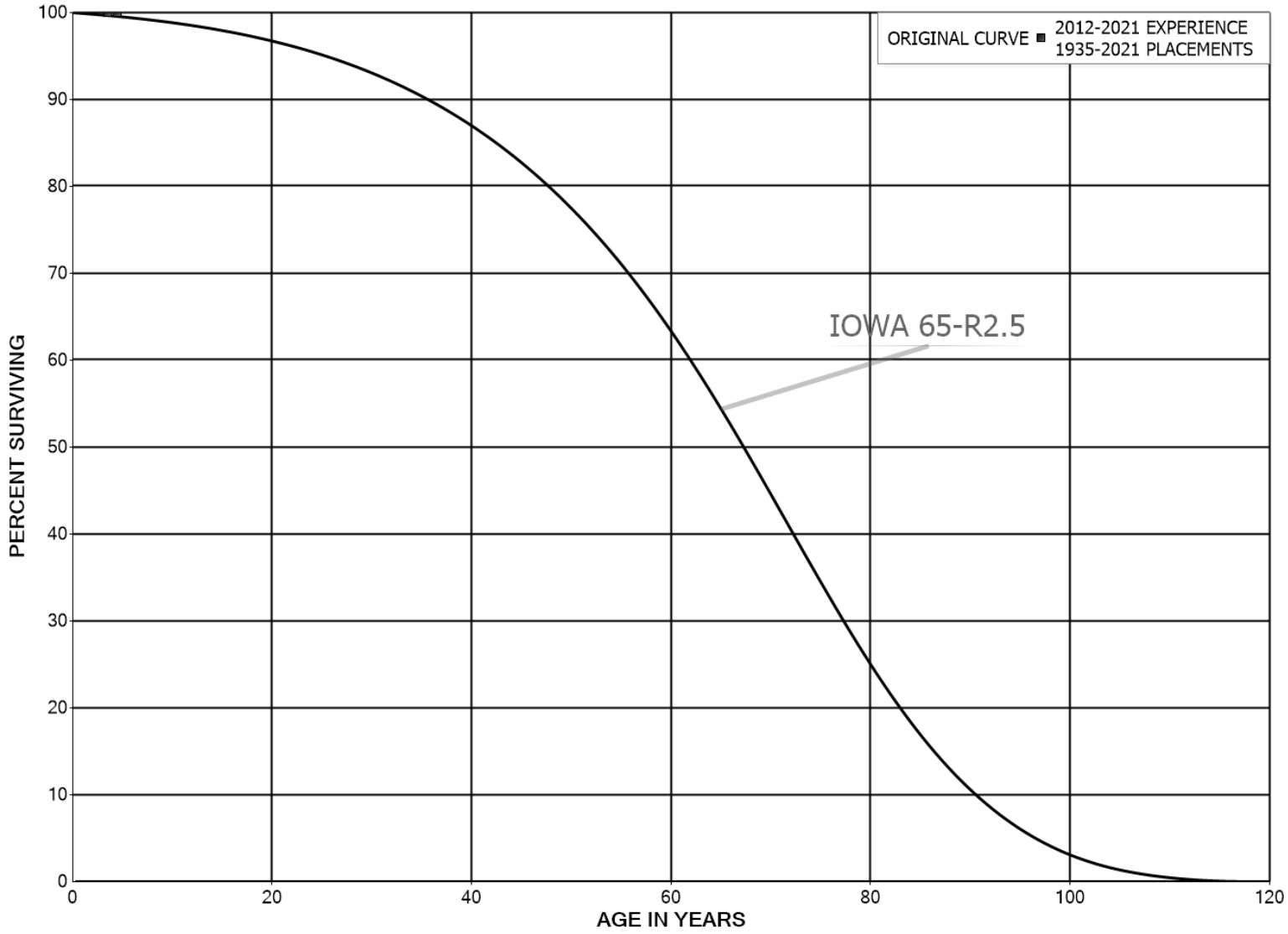
ACCOUNT 360.20 COLLECTION SEWERS - FORCE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-2018 EXPERIENCE BAND 2014-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	7,347		0.0000		
42.5	7,347		0.0000		
43.5	7,347		0.0000		
44.5	7,347		0.0000		
45.5	7,347		0.0000		
46.5					

THE YORK WATER COMPANY
WASTEWATER ASSETS
ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY
ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2021 EXPERIENCE BAND 2012-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,260,619		0.0000	1.0000	100.00
0.5	42,091		0.0000	1.0000	100.00
1.5	42,091		0.0000	1.0000	100.00
2.5	509,620		0.0000	1.0000	100.00
3.5	989,877		0.0000	1.0000	100.00
4.5					100.00
5.5	316,885		0.0000		
6.5	56,391		0.0000		
7.5	162,673		0.0000		
8.5	261,301		0.0000		
9.5	299,532		0.0000		
10.5	223,020		0.0000		
11.5	2,089,721		0.0000		
12.5	2,205,435		0.0000		
13.5	1,021,232		0.0000		
14.5	2,830,873		0.0000		
15.5	2,790,931		0.0000		
16.5	1,169,846		0.0000		
17.5	478,657		0.0000		
18.5	557,310		0.0000		
19.5	267,914		0.0000		
20.5	2,939,917		0.0000		
21.5	2,817,342		0.0000		
22.5	2,266,412		0.0000		
23.5	513,867		0.0000		
24.5	647,295		0.0000		
25.5	647,295		0.0000		
26.5	405,013		0.0000		
27.5	465,851		0.0000		
28.5	60,838		0.0000		
29.5					
30.5					
31.5					
32.5					
33.5	141,313		0.0000		
34.5	141,313		0.0000		
35.5					
36.5					
37.5	196,170		0.0000		
38.5	196,170		0.0000		

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2021 EXPERIENCE BAND 2012-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	5,400		0.0000		
42.5	21,187		0.0000		
43.5	21,187		0.0000		
44.5	21,187		0.0000		
45.5	21,187		0.0000		
46.5	31,626		0.0000		
47.5	15,839	92	0.0058		
48.5	15,747		0.0000		
49.5	15,747		0.0000		
50.5	15,747		0.0000		
51.5					
52.5					
53.5	8,039		0.0000		
54.5	8,039		0.0000		
55.5	8,039		0.0000		
56.5	8,039		0.0000		
57.5	8,039		0.0000		
58.5					
59.5					
60.5	23,485		0.0000		
61.5	23,485		0.0000		
62.5	23,485		0.0000		
63.5	23,485		0.0000		
64.5	23,485		0.0000		
65.5	4,519		0.0000		
66.5	4,519	52	0.0114		
67.5	4,467		0.0000		
68.5	4,467		0.0000		
69.5	4,467		0.0000		
70.5					
71.5	490		0.0000		
72.5	490		0.0000		
73.5	14,270		0.0000		
74.5	14,521	42	0.0029		
75.5	14,994		0.0000		
76.5	15,465		0.0000		
77.5	15,465		0.0000		
78.5	1,727		0.0000		

THE YORK WATER COMPANY
WASTEWATER ASSETS

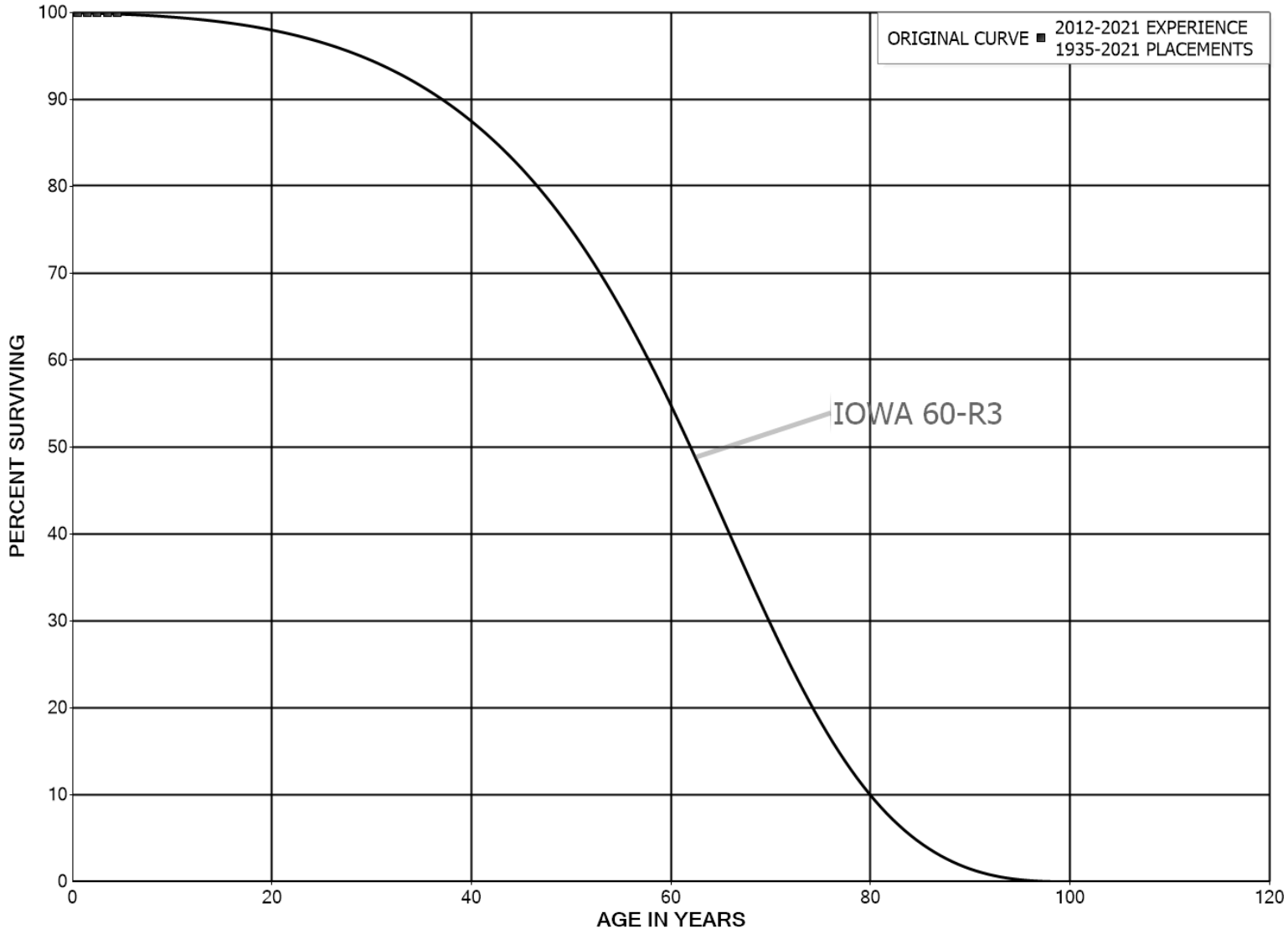
ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2021 EXPERIENCE BAND 2012-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,476		0.0000		
80.5	24,817		0.0000		
81.5	87,542		0.0000		
82.5	87,542		0.0000		
83.5	87,542		0.0000		
84.5	87,542		0.0000		
85.5	63,684		0.0000		
86.5					

THE YORK WATER COMPANY
WASTEWATER ASSETS
ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES
ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2021 EXPERIENCE BAND 2012-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,122		0.0000	1.0000	100.00
0.5	30,540		0.0000	1.0000	100.00
1.5	16,545		0.0000	1.0000	100.00
2.5	20,322		0.0000	1.0000	100.00
3.5	155,557		0.0000	1.0000	100.00
4.5					100.00
5.5	83,028		0.0000		
6.5	24,959		0.0000		
7.5	43,139		0.0000		
8.5	75,494		0.0000		
9.5	96,036		0.0000		
10.5	330,282		0.0000		
11.5	493,082		0.0000		
12.5	194,403		0.0000		
13.5	312,814		0.0000		
14.5	393,599		0.0000		
15.5	321,137		0.0000		
16.5	197,306	1,547	0.0078		
17.5	148,967		0.0000		
18.5	174,510		0.0000		
19.5	91,858		0.0000		
20.5	377,723		0.0000		
21.5	326,734	8,493	0.0260		
22.5	221,081	8,493	0.0384		
23.5	88,910	5,624	0.0632		
24.5	88,666		0.0000		
25.5	88,666		0.0000		
26.5	54,839		0.0000		
27.5	54,839		0.0000		
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	18,716		0.0000		
38.5	18,716		0.0000		

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2021 EXPERIENCE BAND 2012-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	470		0.0000		
42.5	1,532		0.0000		
43.5	1,532		0.0000		
44.5	1,532		0.0000		
45.5	1,532		0.0000		
46.5	1,873		0.0000		
47.5	811		0.0000		
48.5	811		0.0000		
49.5	811		0.0000		
50.5	811		0.0000		
51.5					
52.5					
53.5	811		0.0000		
54.5	811		0.0000		
55.5	811		0.0000		
56.5	811		0.0000		
57.5	811		0.0000		
58.5					
59.5					
60.5	1,376		0.0000		
61.5	1,376		0.0000		
62.5	1,376		0.0000		
63.5	1,376		0.0000		
64.5	1,376		0.0000		
65.5	217		0.0000		
66.5	217		0.0000		
67.5	217		0.0000		
68.5	217		0.0000		
69.5	217		0.0000		
70.5					
71.5	42		0.0000		
72.5	42		0.0000		
73.5	806		0.0000		
74.5	845		0.0000		
75.5	882		0.0000		
76.5	877		0.0000		
77.5	877		0.0000		
78.5	113		0.0000		

THE YORK WATER COMPANY
WASTEWATER ASSETS

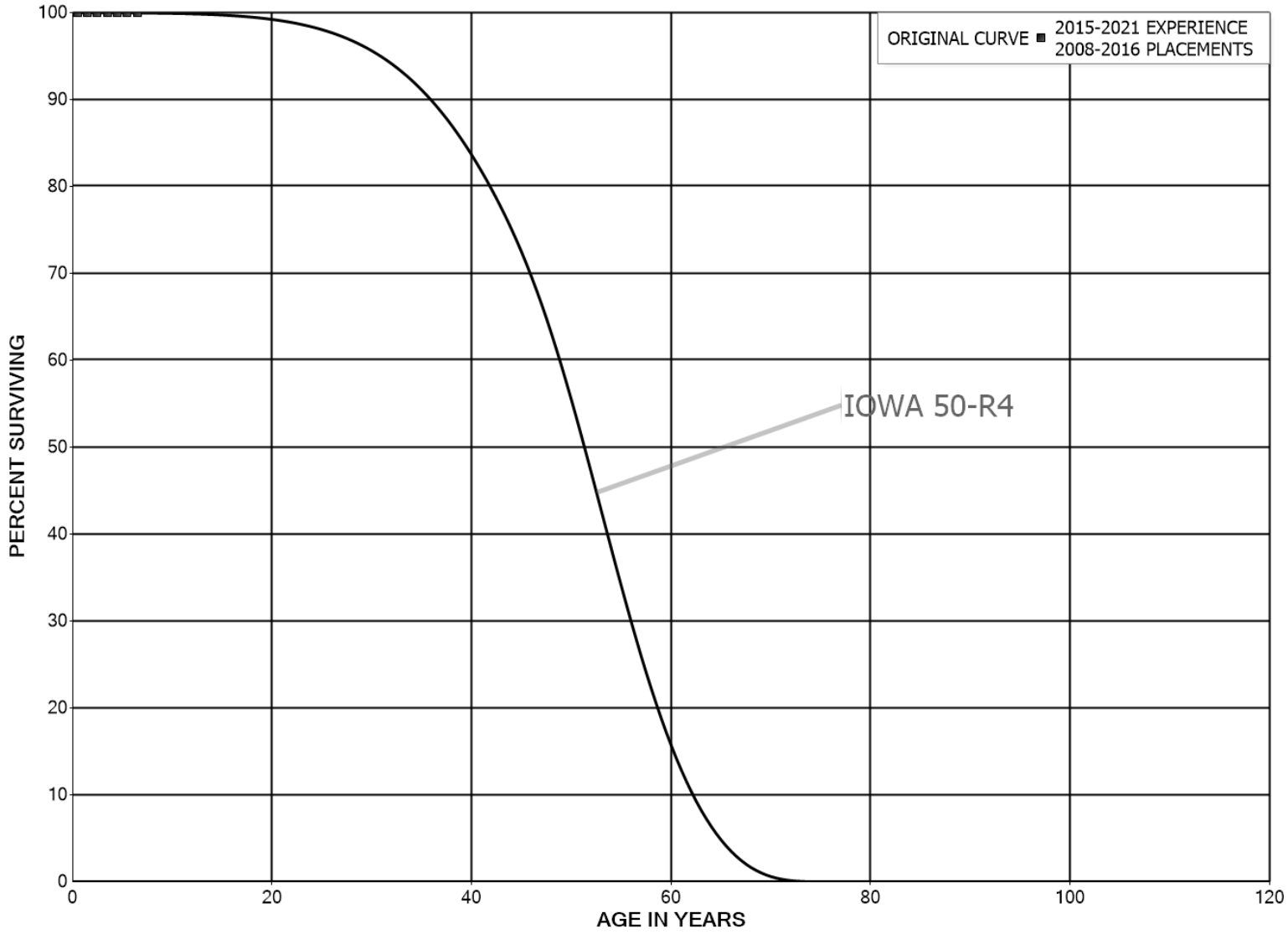
ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2021 EXPERIENCE BAND 2012-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	74		0.0000		
80.5	1,453		0.0000		
81.5	5,115		0.0000		
82.5	5,115		0.0000		
83.5	5,115		0.0000		
84.5	5,115		0.0000		
85.5	3,699		0.0000		
86.5					

THE YORK WATER COMPANY
WASTEWATER ASSETS
ACCOUNT 361.22 COLLECTION SEWERS - MANHOLES - RELINING
ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY
WASTEWATER ASSETS

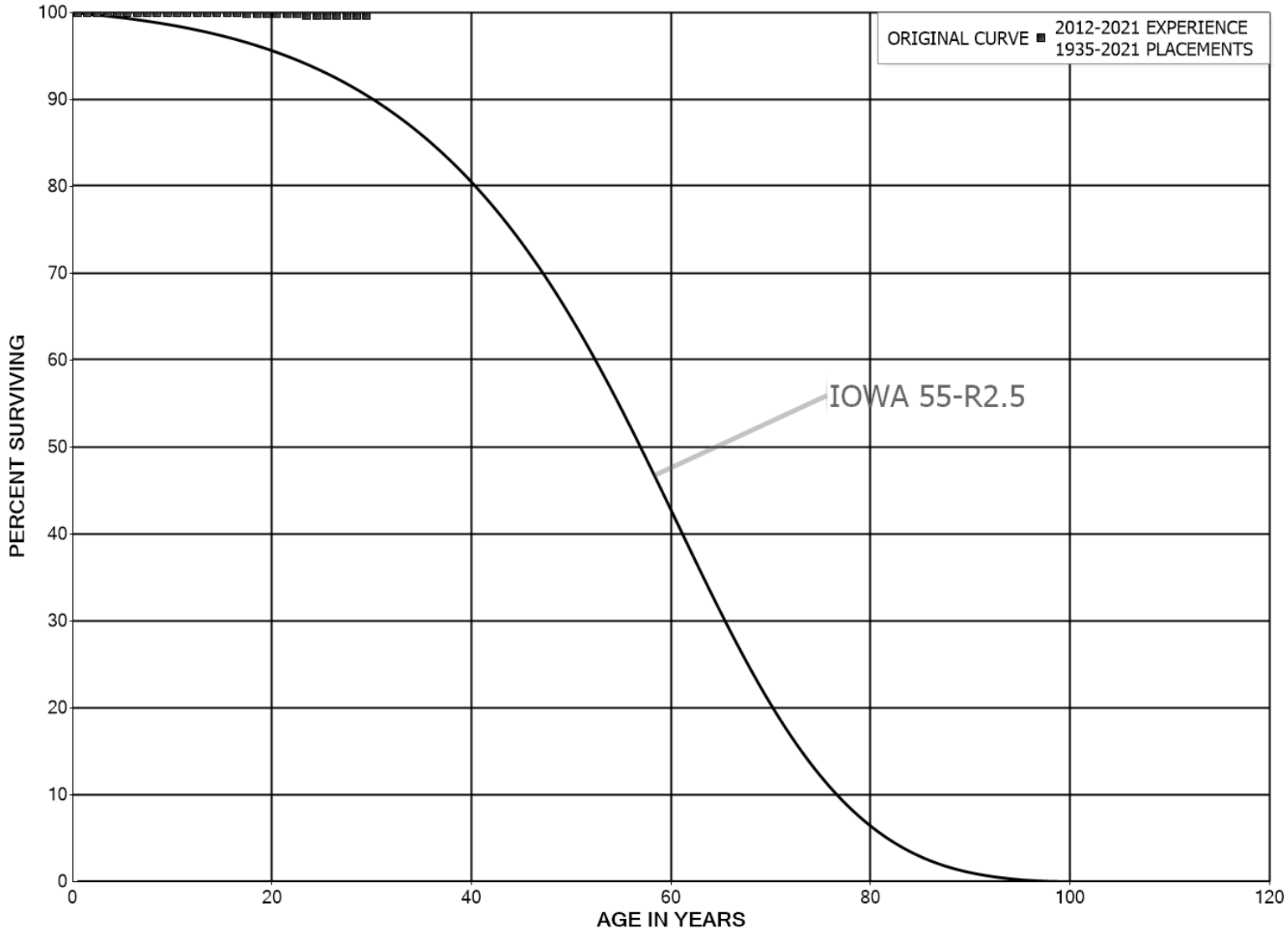
ACCOUNT 361.22 COLLECTION SEWERS - MANHOLES - RELINING

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2016 EXPERIENCE BAND 2015-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,500		0.0000	1.0000	100.00
0.5	20,500		0.0000	1.0000	100.00
1.5	20,500		0.0000	1.0000	100.00
2.5	20,500		0.0000	1.0000	100.00
3.5	20,500		0.0000	1.0000	100.00
4.5	20,500		0.0000	1.0000	100.00
5.5	9,600		0.0000	1.0000	100.00
6.5					100.00
7.5					
8.5	21,627		0.0000		
9.5	21,627		0.0000		
10.5	21,627		0.0000		
11.5	21,627		0.0000		
12.5	21,627		0.0000		
13.5					

THE YORK WATER COMPANY
WASTEWATER ASSETS
ACCOUNT 363.00 CUSTOMER SERVICE LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 363.00 CUSTOMER SERVICE LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2021 EXPERIENCE BAND 2012-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	417,189		0.0000	1.0000	100.00
0.5	23,216		0.0000	1.0000	100.00
1.5	15,755		0.0000	1.0000	100.00
2.5	57,249		0.0000	1.0000	100.00
3.5	223,788		0.0000	1.0000	100.00
4.5	6,201		0.0000	1.0000	100.00
5.5	77,790		0.0000	1.0000	100.00
6.5	31,853		0.0000	1.0000	100.00
7.5	80,544		0.0000	1.0000	100.00
8.5	113,325		0.0000	1.0000	100.00
9.5	110,928		0.0000	1.0000	100.00
10.5	85,709		0.0000	1.0000	100.00
11.5	234,147		0.0000	1.0000	100.00
12.5	375,346		0.0000	1.0000	100.00
13.5	320,301		0.0000	1.0000	100.00
14.5	482,009		0.0000	1.0000	100.00
15.5	512,256		0.0000	1.0000	100.00
16.5	306,385	642	0.0021	0.9979	100.00
17.5	193,809		0.0000	1.0000	99.79
18.5	193,977		0.0000	1.0000	99.79
19.5	112,580		0.0000	1.0000	99.79
20.5	694,715		0.0000	1.0000	99.79
21.5	621,729		0.0000	1.0000	99.79
22.5	460,698	686	0.0015	0.9985	99.79
23.5	94,505		0.0000	1.0000	99.64
24.5	104,891		0.0000	1.0000	99.64
25.5	104,891		0.0000	1.0000	99.64
26.5	50,233		0.0000	1.0000	99.64
27.5	55,020		0.0000	1.0000	99.64
28.5	4,787		0.0000	1.0000	99.64
29.5					99.64
30.5					
31.5					
32.5					
33.5	11,150		0.0000		
34.5	11,150		0.0000		
35.5					
36.5					
37.5	15,630		0.0000		
38.5	15,630		0.0000		

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 363.00 CUSTOMER SERVICE LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2021 EXPERIENCE BAND 2012-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	1,740		0.0000		
42.5	16,381		0.0000		
43.5	16,381		0.0000		
44.5	16,381		0.0000		
45.5	16,381		0.0000		
46.5	14,781		0.0000		
47.5	140		0.0000		
48.5	140		0.0000		
49.5	140		0.0000		
50.5	140		0.0000		
51.5					
52.5					
53.5	4,124		0.0000		
54.5	4,124		0.0000		
55.5	4,124		0.0000		
56.5	4,124		0.0000		
57.5	4,124		0.0000		
58.5					
59.5					
60.5	7,241		0.0000		
61.5	7,241		0.0000		
62.5	7,241		0.0000		
63.5	7,241		0.0000		
64.5	7,241		0.0000		
65.5	1,179		0.0000		
66.5	1,179		0.0000		
67.5	1,179		0.0000		
68.5	1,179		0.0000		
69.5	1,179		0.0000		
70.5					
71.5	150		0.0000		
72.5	150		0.0000		
73.5	5,186		0.0000		
74.5	5,412		0.0000		
75.5	5,545		0.0000		
76.5	6,781		0.0000		
77.5	6,781		0.0000		
78.5	1,745		0.0000		

THE YORK WATER COMPANY
WASTEWATER ASSETS

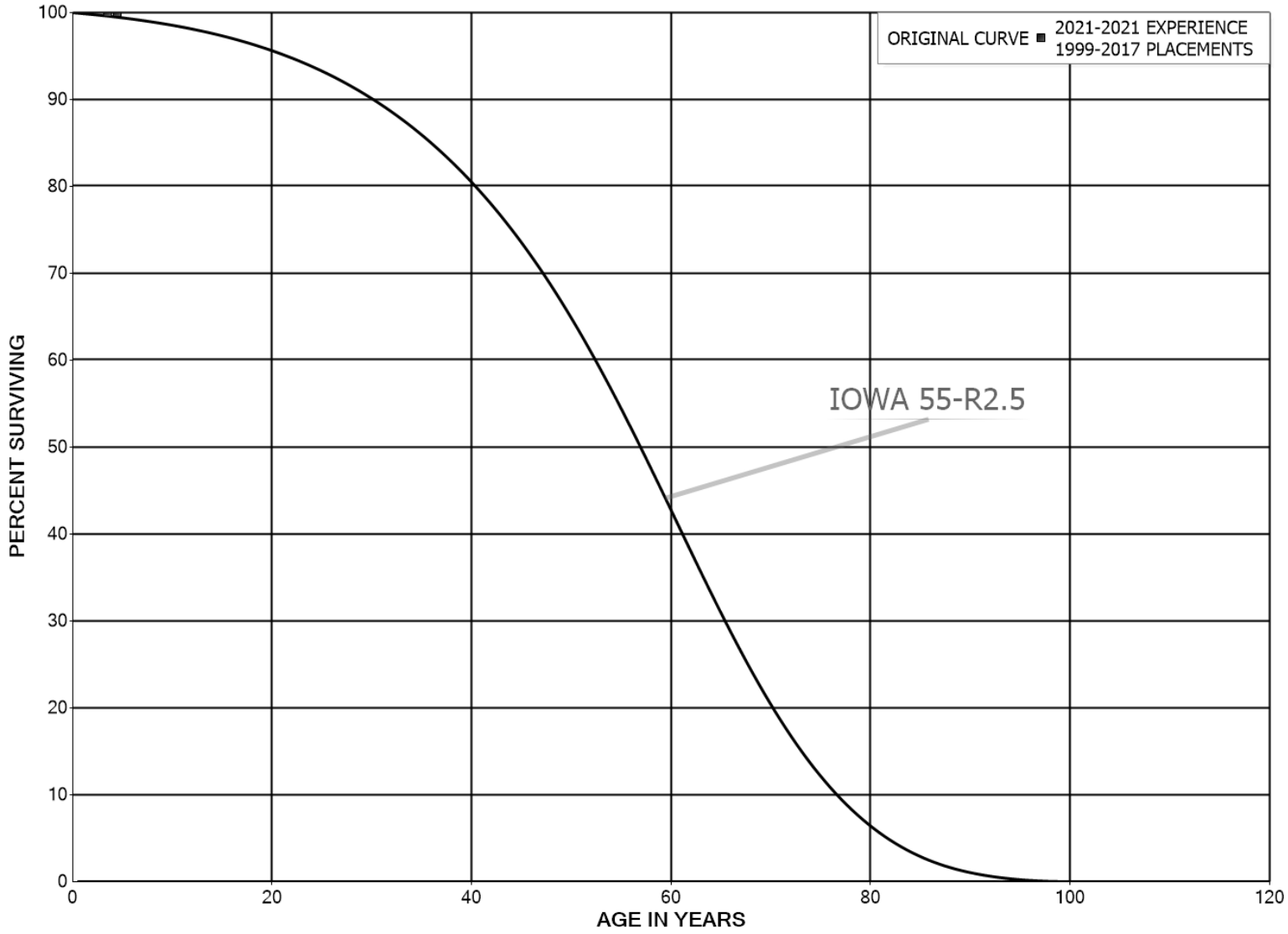
ACCOUNT 363.00 CUSTOMER SERVICE LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2021 EXPERIENCE BAND 2012-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,519		0.0000		
80.5	7,180		0.0000		
81.5	21,496	46	0.0021		
82.5	21,450		0.0000		
83.5	21,450		0.0000		
84.5	21,450		0.0000		
85.5	15,656	207	0.0132		
86.5					

THE YORK WATER COMPANY
WASTEWATER ASSETS
ACCOUNT 363.21 CUSTOMER SERVICE LINES - CLEANOUTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY
WASTEWATER ASSETS

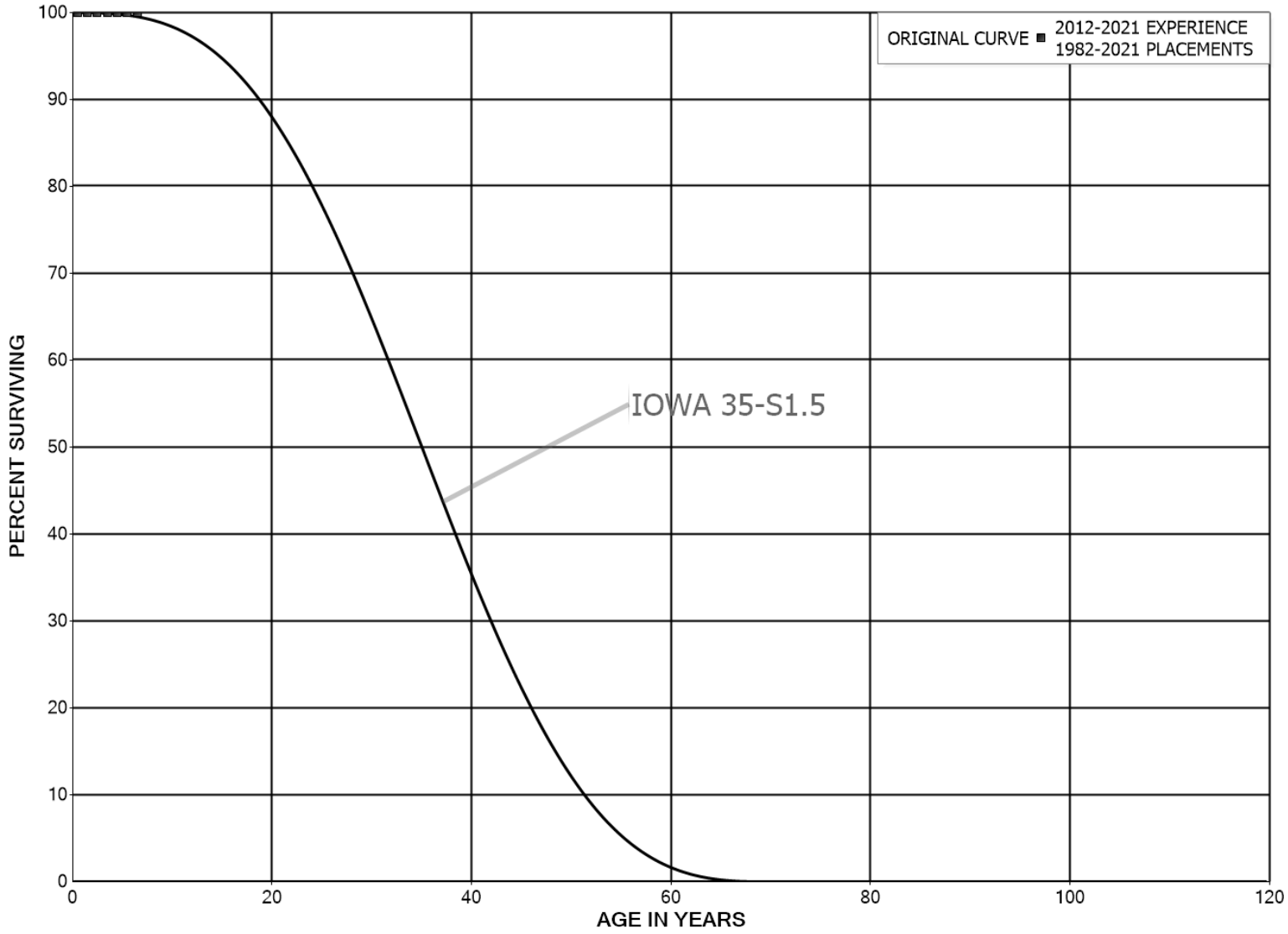
ACCOUNT 363.21 CUSTOMER SERVICE LINES - CLEANOUTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1999-2017 EXPERIENCE BAND 2021-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5	38,491		0.0000	1.0000	100.00
4.5					100.00
5.5	9,290		0.0000		
6.5					
7.5	4,312		0.0000		
8.5	1,051		0.0000		
9.5	3,687		0.0000		
10.5					
11.5	31,738		0.0000		
12.5	43,535		0.0000		
13.5	31,663		0.0000		
14.5	40,082		0.0000		
15.5	37,159		0.0000		
16.5					
17.5	1,361		0.0000		
18.5	1,624		0.0000		
19.5					
20.5	33,574		0.0000		
21.5	23,533		0.0000		
22.5					

THE YORK WATER COMPANY
WASTEWATER ASSETS
ACCOUNT 371.00 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY
WASTEWATER ASSETS

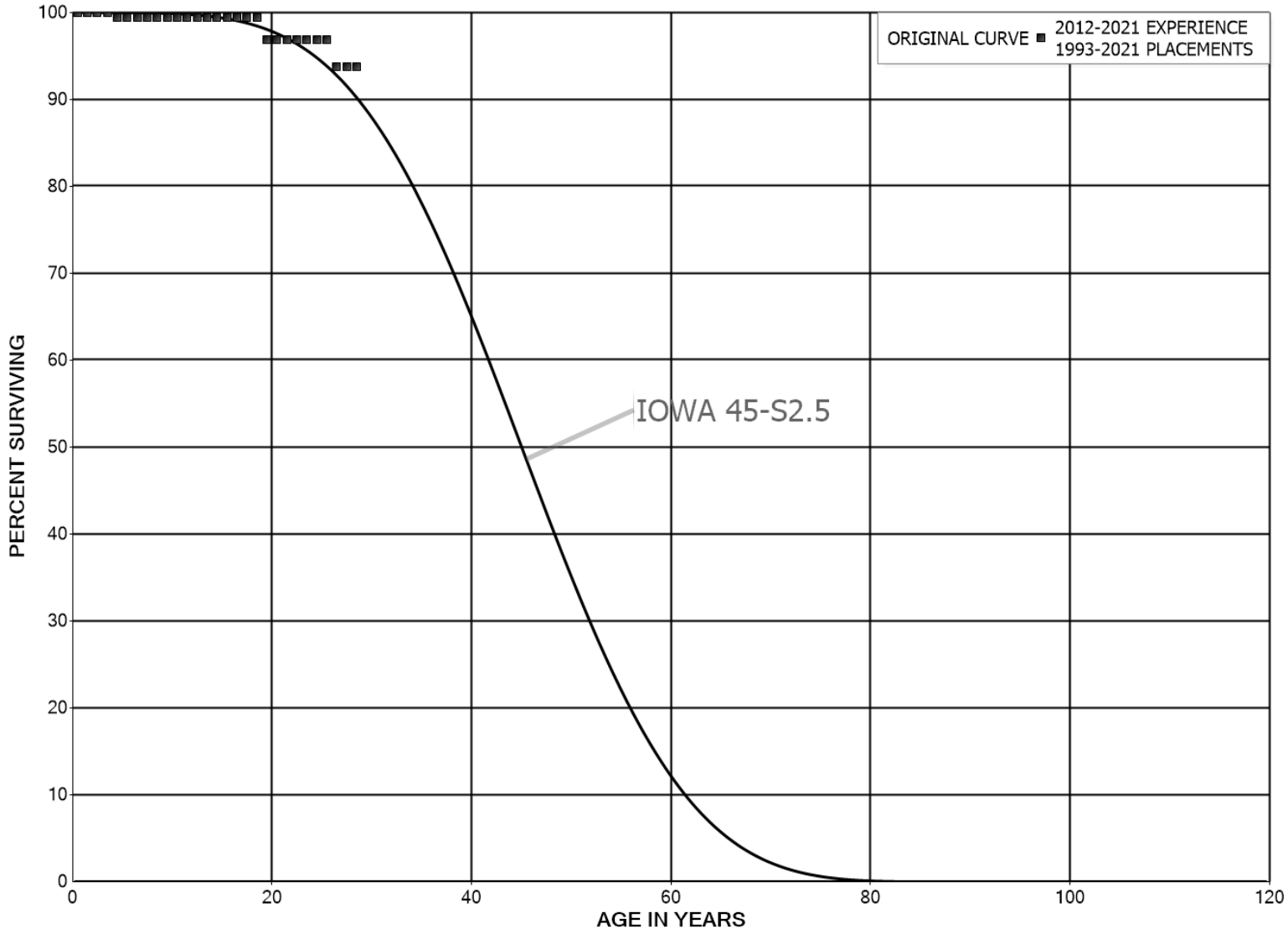
ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2021 EXPERIENCE BAND 2012-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	304,374		0.0000	1.0000	100.00
0.5	290,775		0.0000	1.0000	100.00
1.5	290,775		0.0000	1.0000	100.00
2.5	288,278		0.0000	1.0000	100.00
3.5	139,632		0.0000	1.0000	100.00
4.5	139,632		0.0000	1.0000	100.00
5.5	423		0.0000	1.0000	100.00
6.5					100.00
7.5					
8.5	15,173		0.0000		
9.5	15,173		0.0000		
10.5	40,986		0.0000		
11.5	15,173		0.0000		
12.5	26,457		0.0000		
13.5	69,120		0.0000		
14.5	91,180		0.0000		
15.5	142,149		0.0000		
16.5	94,176		0.0000		
17.5	89,881		0.0000		
18.5	74,708		0.0000		
19.5	74,708		0.0000		
20.5	297,177		0.0000		
21.5	126,765		0.0000		
22.5	119,479	41,888	0.3506		
23.5	65,634		0.0000		
24.5	65,634	18,121	0.2761		
25.5	43,045		0.0000		
26.5	22,283		0.0000		
27.5	22,283		0.0000		
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	27,189		0.0000		
38.5	27,189		0.0000		
39.5					

THE YORK WATER COMPANY
WASTEWATER ASSETS
ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY
WASTEWATER ASSETS

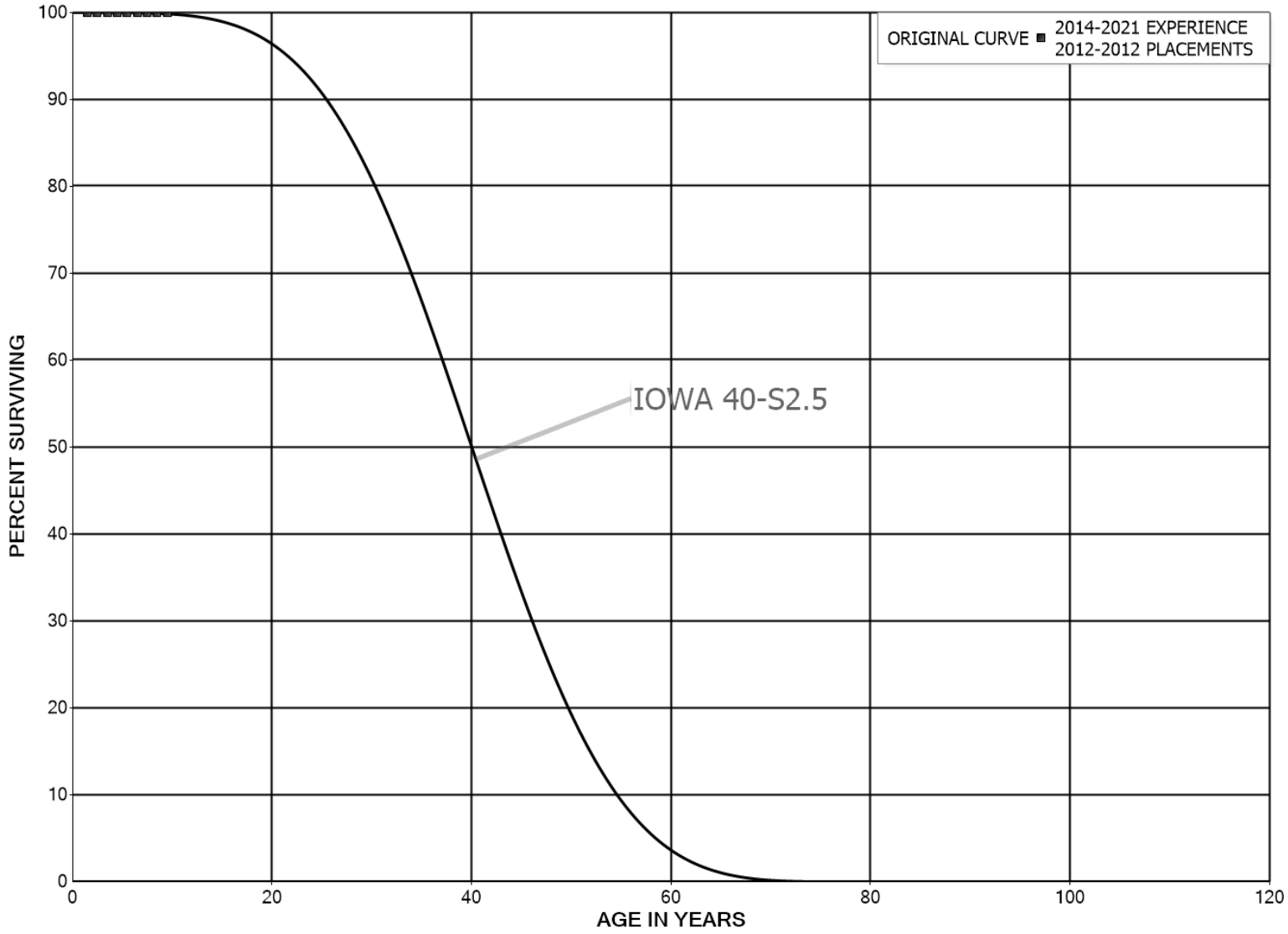
ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2021 EXPERIENCE BAND 2012-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,624,120		0.0000	1.0000	100.00
0.5	308,760		0.0000	1.0000	100.00
1.5	334,449		0.0000	1.0000	100.00
2.5	386,201		0.0000	1.0000	100.00
3.5	321,244	2,113	0.0066	0.9934	100.00
4.5	280,799		0.0000	1.0000	99.34
5.5	278,307		0.0000	1.0000	99.34
6.5	278,307		0.0000	1.0000	99.34
7.5	317,752		0.0000	1.0000	99.34
8.5	122,118		0.0000	1.0000	99.34
9.5	122,118		0.0000	1.0000	99.34
10.5	67,635		0.0000	1.0000	99.34
11.5	67,635		0.0000	1.0000	99.34
12.5	140,433		0.0000	1.0000	99.34
13.5	140,433		0.0000	1.0000	99.34
14.5	222,177		0.0000	1.0000	99.34
15.5	173,843		0.0000	1.0000	99.34
16.5	178,675		0.0000	1.0000	99.34
17.5	160,035		0.0000	1.0000	99.34
18.5	159,373	4,081	0.0256	0.9744	99.34
19.5	155,292		0.0000	1.0000	96.80
20.5	519,442		0.0000	1.0000	96.80
21.5	519,442		0.0000	1.0000	96.80
22.5	446,645		0.0000	1.0000	96.80
23.5	478,147		0.0000	1.0000	96.80
24.5	478,147		0.0000	1.0000	96.80
25.5	446,645	14,115	0.0316	0.9684	96.80
26.5	350,035		0.0000	1.0000	93.74
27.5	350,035		0.0000	1.0000	93.74
28.5					93.74

THE YORK WATER COMPANY
WASTEWATER ASSETS
ACCOUNT 382.00 OUTFALL SEWER LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 2012-2012 EXPERIENCE BAND 2014-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5	10,963		0.0000	1.0000	100.00
2.5	10,963		0.0000	1.0000	100.00
3.5	10,963		0.0000	1.0000	100.00
4.5	10,963		0.0000	1.0000	100.00
5.5	10,963		0.0000	1.0000	100.00
6.5	10,963		0.0000	1.0000	100.00
7.5	10,963		0.0000	1.0000	100.00
8.5	10,963		0.0000	1.0000	100.00
9.5					100.00

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

THE YORK WATER COMPANY
WASTEWATER ASSETS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1935	78,598	66,269	12,329	12,329	0.03
1936	30,929	25,846	5,083	17,412	0.04
1939	299	252	47	17,459	0.04
1940	2,379	2,007	372	17,830	0.04
1941	683	566	117	17,947	0.04
1942	515	431	84	18,031	0.04
1943	19,472	16,057	3,415	21,446	0.04
1945	680	554	126	21,572	0.04
1950	8,359	6,732	1,627	23,199	0.05
1951	5,847	4,630	1,217	24,415	0.05
1955	14,346	11,634	2,712	27,127	0.06
1956	32,023	24,762	7,261	34,388	0.07
1960	11,571	9,265	2,306	36,694	0.08
1963	12,951	9,649	3,302	39,996	0.08
1965	10,918	8,479	2,439	42,435	0.09
1970	57,835	40,097	17,738	60,173	0.12
1974	115,022	77,700	37,322	97,495	0.20
1975	72,750	48,261	24,489	121,985	0.25
1978	29,893	18,003	11,890	133,875	0.27
1979	8,895	5,362	3,533	137,408	0.28
1980	529,124	324,100	205,024	342,432	0.70
1982	333,300	216,600	116,700	459,132	0.94
1983	18,591	10,370	8,221	467,352	0.96
1985	612,910	343,503	269,407	736,759	1.51
1986	169,261	93,770	75,491	812,250	1.67
1987	697,477	427,534	269,943	1,082,193	2.22
1988	128,905	79,141	49,764	1,131,957	2.32
1989	41,640	20,600	21,040	1,152,997	2.36
1990	165,354	82,306	83,048	1,236,045	2.54
1991	32,190	14,766	17,424	1,253,469	2.57
1992	67,703	32,305	35,398	1,288,867	2.64
1993	1,087,076	587,066	500,010	1,788,877	3.67
1994	121,114	64,756	56,358	1,845,234	3.78
1995	1,446,758	722,491	724,267	2,569,502	5.27
1996	163,274	111,891	51,383	2,620,884	5.38
1997	40,935	21,309	19,626	2,640,511	5.42
1998	2,560,393	1,047,121	1,513,272	4,153,782	8.52
1999	1,222,684	505,610	717,074	4,870,856	9.99
2000	1,960,054	866,459	1,093,595	5,964,451	12.23
2001	24,214	13,355	10,859	5,975,310	12.26
2002	461,945	167,976	293,969	6,269,279	12.86
2003	366,098	131,279	234,819	6,504,098	13.34
2004	1,391,655	498,777	892,878	7,396,976	15.17
2005	2,005,534	715,103	1,290,431	8,687,407	17.82
2006	2,195,872	672,982	1,522,890	10,210,297	20.94
2007	1,106,916	331,184	775,732	10,986,029	22.53
2008	2,419,596	672,640	1,746,956	12,732,985	26.12
2009	3,082,150	833,151	2,248,999	14,981,984	30.73
2010	525,156	170,893	354,263	15,336,247	31.46
2011	229,021	68,721	160,300	15,496,547	31.78
2012	176,474	40,961	135,513	15,632,060	32.06
2013	559,975	164,557	395,418	16,027,479	32.87
2014	3,759,994	917,580	2,842,414	18,869,893	38.70
2015	671,448	184,200	487,248	19,357,141	39.70
2016	184,272	40,313	143,959	19,501,099	40.00
2017	1,484,625	219,889	1,264,736	20,765,835	42.59
2018	362,791	130,757	232,034	20,997,869	43.07
2019	103,269	17,886	85,383	21,083,253	43.24
2020	66,953	10,097	56,856	21,140,109	43.36

THE YORK WATER COMPANY
WASTEWATER ASSETS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2021	5,521,634	529,583	4,992,051	26,132,159	53.60
2022	5,494,669	480,841	5,013,828	15,224,125	31.23
2023	1,428,517	96,145	1,332,372	12,318,401	25.27
2024	10,127,623	344,339	9,783,284	22,516,269	46.18
2025	6,581,359	86,939	6,494,420	21,476,405	44.05
SUBTOTAL	62,244,466	13,488,402	48,756,064		
NONDEPRECIABLE	1,028,117	0	1,028,117		
CLEARING	413,812	274,522	139,290		
TOTAL	63,686,395	13,762,924	49,923,471		

UTILITY PLANT IN SERVICE

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST PROSPECT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2016	35,491.81	7,350	6,360	29,132	36.37	801
2025	1,250.00	17	15	1,235	35.73	35
	36,741.81	7,367	6,375	30,367		836
JACOBUS						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1998	25,175.63	14,677	12,701	12,474	19.67	634
2004	6,339.10	3,257	2,819	3,521	20.34	173
2025	51,250.00	1,210	1,047	50,203	20.69	2,426
	82,764.73	19,144	16,567	66,198		3,233
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2004	81,360.00	40,403	34,965	46,395	21.79	2,129
2005	86,577.87	41,713	36,098	50,480	22.05	2,289
2025	1,250.00	28	24	1,226	22.28	55
	169,187.87	82,144	71,087	98,101		4,473
WEST MANHEIM						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2000	493,963.97	268,321	232,204	261,760	21.45	12,203
2005	179,117.15	86,299	74,683	104,434	22.05	4,736

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST MANHEIM						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2009	36,750.00	15,582	13,485	23,265	22.41	1,038
2010	178,414.07	73,007	63,180	115,234	22.38	5,149
2025	1,250.00	28	24	1,226	22.28	55
	889,495.19	443,237	383,576	505,919		23,181
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2025	600,000.00	8,160	7,062	592,938	36.13	16,411
	600,000.00	8,160	7,062	592,938		16,411
COUNTRY VIEW MANOR						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1994	10,931.84	7,816	6,764	4,168	12.56	332
2025	43,750.00	1,628	1,409	42,341	12.96	3,267
	54,681.84	9,444	8,173	46,509		3,599
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1939	33.32	31	27	6	6.09	1
1955	259.60	229	198	61	9.50	6
1993	8,006.90	4,996	4,324	3,683	19.58	188
1995	2,259.58	1,365	1,181	1,078	20.01	54
1997	13,857.79	8,096	7,006	6,852	20.28	338
1999	10,863.94	6,132	5,307	5,557	20.45	272
2000	2,942.79	1,629	1,410	1,533	20.58	74

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2008	11,684.68	5,235	4,530	7,154	21.56	332
2013	30,638.94	11,146	9,646	20,993	21.86	960
2015	21,212.23	6,860	5,937	15,276	21.97	695
2024	10,517.00	673	582	9,935	21.92	453
2025	41,250.00	940	813	40,437	21.48	1,883
	153,526.77	47,332	40,961	112,566		5,256
SOUTHERN YORK COUNTY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1995	6,004.75	4,176	3,614	2,391	13.36	179
2025	1,250.00	44	38	1,212	13.87	87
	7,254.75	4,220	3,652	3,603		266
YORK HAVEN						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	27,249.41	23,500	20,336	6,913	6.14	1,126
2025	1,250.00	90	78	1,172	6.40	183
	28,499.41	23,590	20,414	8,085		1,309
	2,022,152.37	644,638	557,867	1,464,286		58,564

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0 2.90

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASBURY POINTE						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1995	33,714.97	23,344	21,841	11,874	13.55	876
1999	10,938.19	7,217	6,752	4,186	13.66	306
2013	47,113.69	22,026	20,608	26,506	14.24	1,861
2015	1,348.10	572	535	813	14.25	57
2019	2,235.51	697	652	1,583	14.33	110
2020	2,932.57	811	759	2,174	14.38	151
2021	6,415.38	1,530	1,431	4,984	14.37	347
2025	24,500.00	818	765	23,735	14.45	1,643
	129,198.41	57,015	53,344	75,854		5,351
EAST PROSPECT						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
1993	101,039.53	52,217	48,855	52,184	30.39	1,717
2014	8,607.68	2,000	1,871	6,736	38.00	177
2015	10,570.87	2,275	2,129	8,442	38.28	221
2016	4,282.57	846	792	3,491	38.58	90
2019	700.04	99	93	607	39.59	15
2021	2,368,966.06	238,792	223,418	2,145,548	40.14	53,452
2022	73,027.39	5,798	5,425	67,603	40.56	1,667
2023	5,467.00	316	296	5,171	40.79	127
	2,572,661.14	302,343	282,878	2,289,783		57,466
JACOBUS						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2019	95,899.20	21,942	20,530	75,370	21.91	3,440
2020	8,897.17	1,781	1,666	7,231	21.97	329
	104,796.37	23,723	22,196	82,600		3,769

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2004	189,437.50	93,279	87,274	102,164	22.17	4,608
2005	341,586.72	163,142	152,639	188,948	22.42	8,428
	531,024.22	256,421	239,913	291,111		13,036
LETTERKENNY TOWNSHIP						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1982	90,769.59	79,369	74,259	16,511	6.25	2,642
1996	91,496.43	75,302	70,454	21,043	6.34	3,319
2018	5,852.73	3,138	2,936	2,917	6.49	449
2022	25,056.14	8,780	8,215	16,841	6.49	2,595
2023	4,500.00	1,251	1,170	3,330	6.49	513
	217,674.89	167,840	157,034	60,641		9,518
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2022	3,083,037.23	241,710	226,149	2,856,888	41.14	69,443
2023	22,873.14	1,299	1,215	21,658	41.55	521
2024	3,385,959.41	117,154	109,612	3,276,348	41.79	78,400
2025	200,242.49	2,363	2,211	198,032	42.05	4,709
	6,692,112.27	362,526	339,187	6,352,925		153,073

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1994	22,949.32	16,338	15,286	7,663	12.75	601
2023	8,561.75	1,344	1,258	7,304	13.42	544
	31,511.07	17,682	16,544	14,967		1,145
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1980	1,432.57	932	872	561	24.43	23
2009	453,447.95	152,631	142,805	310,643	32.52	9,552
2014	3,192,120.55	811,437	759,196	2,432,924	33.75	72,087
2023	23,600.00	1,539	1,440	22,160	35.82	619
2024	8,450.00	337	315	8,135	36.09	225
	3,679,051.07	966,876	904,628	2,774,423		82,506
SOUTHERN YORK COUNTY						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1995	67,473.31	46,719	43,711	23,762	13.55	1,754
2010	13,333.33	6,985	6,535	6,798	14.09	482
2011	31,174.38	15,774	14,758	16,416	14.15	1,160
	111,981.02	69,478	65,005	46,976		3,396
CONEWAGO INDUSTRIAL PARK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1980	23,500.00	19,674	18,407	5,093	8.85	575
1992	2,150.00	1,692	1,583	567	9.06	63
1998	4,000.00	2,992	2,799	1,201	9.26	130

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2000	7,024.73	5,159	4,827	2,198	9.22	238
2002	2,752.50	1,973	1,846	907	9.29	98
2008	2,162.76	1,408	1,317	845	9.38	90
2009	20,519.96	13,104	12,260	8,260	9.34	884
2012	538.94	318	298	241	9.38	26
	62,648.89	46,320	43,338	19,311		2,104
MEMPHORD ESTATES						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1974	22,822.00	17,043	15,946	6,876	17.46	394
1988	128,905.00	84,587	79,141	49,764	19.65	2,533
1996	40,275.00	23,762	22,232	18,043	20.50	880
2025	412,897.00	8,753	8,189	404,708	23.14	17,490
	604,899.00	134,145	125,509	479,390		21,297
YORK HAVEN						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1987	11,242.16	8,137	7,613	3,629	14.69	247
2025	93,000.00	2,753	2,576	90,424	16.39	5,517
	104,242.16	10,890	10,189	94,053		5,764
	14,841,800.51	2,415,259	2,259,765	12,582,034		358,425

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.1 2.41

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R2.5						
NET SALVAGE PERCENT.. 0						
1987	2,637.05	2,122	2,363	274	9.35	29
1993	12,000.00	8,736	9,729	2,271	12.14	187
2002	4,021.02	2,315	2,578	1,443	17.31	83
2014	7,837.71	2,470	2,750	5,088	25.00	204
2015	3,034.54	879	979	2,056	25.73	80
	29,530.32	16,522	18,399	11,131		583

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 1.97

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 355 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 30-R2.5						
NET SALVAGE PERCENT.. 0						
1987	12,536.77	11,391	11,298	1,239	3.87	320
1995	7,517.65	6,214	6,163	1,355	6.40	212
2000	91,249.52	68,182	67,628	23,622	8.63	2,737
2005	69,241.89	44,716	44,353	24,889	11.24	2,214
2008	16,755.27	9,587	9,509	7,246	13.08	554
2009	55,783.55	30,469	30,221	25,563	13.71	1,865
2010	25,812.72	13,402	13,293	12,520	14.35	872
2013	38,578.43	16,782	16,646	21,932	16.24	1,350
2014	165,126.25	66,843	66,300	98,826	16.91	5,844
2020	49,720.98	10,392	10,308	39,413	20.82	1,893
2022	235,421.30	32,394	32,130	203,291	21.94	9,266
2024	233,390.65	14,424	14,307	219,084	22.77	9,622
2025	303,013.64	6,636	6,582	296,432	22.33	13,275
	1,304,148.62	331,432	328,738	975,411		50,024

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 3.84

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 360.2 COLLECTION SEWERS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R2.5						
NET SALVAGE PERCENT.. 0						
1939	257.34	236	217	40	7.84	5
1950	8,358.87	7,321	6,732	1,627	10.71	152
1955	7,552.53	6,442	5,924	1,629	12.15	134
1960	3,082.61	2,544	2,339	744	13.87	54
1965	138.88	110	101	38	15.83	2
1970	22,691.61	17,001	15,634	7,058	18.58	380
1974	1,671.00	1,196	1,100	571	20.45	28
1975	37,682.29	26,641	24,499	13,183	20.93	630
1980	16,236.47	10,638	9,783	6,453	23.94	270
1985	118,862.19	71,721	65,955	52,907	26.62	1,987
1987	58,628.65	33,858	31,136	27,493	28.17	976
1993	60,620.32	30,735	28,264	32,356	31.60	1,024
1994	3,123.37	1,545	1,421	1,702	32.19	53
1995	1,040.65	498	458	583	33.20	18
1997	6,947.34	3,149	2,896	4,051	34.39	118
1998	272,871.97	120,064	110,411	162,461	35.00	4,642
1999	279,329.54	119,162	109,581	169,749	35.61	4,767
2000	251,337.51	103,828	95,480	155,858	36.23	4,302
2004	48,396.12	17,273	15,884	32,512	38.74	839
2005	39,128.82	13,398	12,321	26,808	39.38	681
2006	529,184.02	173,361	159,422	369,762	40.02	9,239
2008	5,598.08	1,665	1,531	4,067	41.32	98
2009	116,296.71	32,819	30,180	86,117	41.98	2,051
2013	7,667.35	1,678	1,543	6,124	44.64	137
2018	17,167.00	2,331	2,144	15,023	47.75	315
2024	44,949.71	1,331	1,224	43,726	49.26	888
	1,958,820.95	800,545	736,180	1,222,641		33,790

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.2 1.73

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R2.5						
NET SALVAGE PERCENT.. 0						
1935	60,177.44	56,097	50,086	10,091	6.58	1,534
1936	23,719.46	21,865	19,522	4,197	7.59	553
1940	955.03	874	780	175	7.96	22
1941	513.40	469	419	94	8.09	12
1942	249.77	227	203	47	8.24	6
1943	13,672.48	12,408	11,078	2,594	8.41	308
1945	487.38	436	389	98	9.59	10
1951	4,450.08	3,879	3,463	987	10.97	90
1955	233.10	199	178	55	12.15	5
1956	23,406.20	19,846	17,719	5,687	12.47	456
1960	529.62	437	390	140	13.87	10
1963	8,016.62	6,463	5,770	2,247	15.02	150
1965	1,980.02	1,569	1,401	579	15.83	37
1970	24,000.70	17,981	16,054	7,947	18.58	428
1974	55,860.21	39,985	35,701	20,159	20.45	986
1975	15,465.74	10,934	9,762	5,704	20.93	273
1978	29,893.07	20,163	18,003	11,890	22.92	519
1979	8,485.13	5,643	5,038	3,447	23.43	147
1980	420,867.28	275,752	246,205	174,662	23.94	7,296
1982	195,854.69	124,387	111,059	84,796	24.99	3,393
1983	18,590.65	11,615	10,370	8,221	25.52	322
1985	418,725.51	252,659	225,586	193,140	26.62	7,255
1986	141,110.96	83,608	74,649	66,462	27.17	2,446
1987	179,002.29	103,374	92,297	86,705	28.17	3,078
1989	37,645.28	20,886	18,648	18,997	29.29	649
1990	135,201.24	73,441	65,572	69,629	29.86	2,332
1991	23,875.04	12,685	11,326	12,549	30.44	412
1992	60,766.20	31,550	28,169	32,597	31.02	1,051
1993	408,373.46	207,045	184,860	223,513	31.60	7,073
1994	60,687.04	30,016	26,800	33,887	32.19	1,053
1995	802,124.92	384,057	342,905	459,220	33.20	13,832
1998	1,750,807.25	770,355	687,810	1,062,997	35.00	30,371
1999	550,399.59	234,800	209,641	340,759	35.61	9,569
2000	600,351.76	248,005	221,431	378,921	36.23	10,459
2002	312,695.22	120,513	107,600	205,095	37.48	5,472
2003	210,564.18	78,161	69,786	140,778	38.11	3,694
2004	802,411.07	286,381	255,695	546,716	38.74	14,112
2005	1,728,564.34	591,860	528,441	1,200,123	39.38	30,475
2006	1,206,638.29	395,295	352,939	853,699	40.02	21,332
2007	665,201.42	207,942	185,661	479,540	40.67	11,791
2008	1,925,634.26	572,876	511,492	1,414,142	41.32	34,224

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R2.5						
NET SALVAGE PERCENT.. 0						
2009	1,950,173.67	550,339	491,369	1,458,805	41.98	34,750
2011	76,461.51	19,177	17,122	59,340	43.31	1,370
2012	105,983.49	24,896	22,228	83,755	43.97	1,905
2013	117,709.02	25,755	22,995	94,714	44.64	2,122
2014	219,138.47	44,354	39,601	179,537	45.32	3,962
2015	290,169.44	53,913	48,136	242,033	46.00	5,262
2016	46,167.97	7,807	6,970	39,198	46.68	840
2017	989,336.36	151,368	135,149	854,187	47.06	18,151
2018	42,068.52	5,713	5,101	36,968	47.75	774
2021	1,217,944.50	102,551	91,563	1,126,382	48.97	23,001
2022	461,489.96	30,551	27,278	434,212	49.41	8,788
2023	332,100.80	16,007	14,292	317,809	49.32	6,444
2024	1,432,501.04	42,402	37,859	1,394,642	49.26	28,312
2025	4,009,990.28	41,704	37,235	3,972,755	47.35	83,902
	24,219,422.42	6,453,275	5,761,796	18,457,626		446,820

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.3 1.84

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R3						
NET SALVAGE PERCENT.. 0						
1935	3,546.12	3,434	3,230	316	2.95	107
1936	1,415.92	1,369	1,288	128	3.09	41
1940	37.00	35	33	4	3.79	1
1941	37.00	35	33	4	4.00	1
1942	38.61	37	35	4	4.22	1
1943	764.18	725	682	82	4.45	18
1945	41.83	39	37	5	4.97	1
1951	217.20	199	187	30	6.80	4
1955	5,306.60	4,789	4,505	802	7.62	105
1956	1,375.65	1,233	1,160	216	8.02	27
1960	6,808.47	5,976	5,621	1,187	9.13	130
1963	810.88	699	657	154	9.96	15
1965	7,409.22	6,276	5,903	1,506	10.93	138
1970	9,221.36	7,421	6,980	2,241	13.46	166
1974	16,892.88	13,050	12,275	4,618	15.17	304
1975	15,087.98	11,506	10,822	4,266	15.72	271
1980	24,784.19	17,592	16,547	8,237	18.60	443
1982	18,715.50	12,863	12,099	6,616	19.79	334
1985	25,431.63	16,581	15,596	9,836	21.61	455
1987	43,833.34	27,510	25,876	17,957	22.85	786
1989	3,994.79	2,406	2,263	1,732	24.11	72
1990	12,820.37	7,555	7,106	5,714	24.74	231
1991	8,314.58	4,762	4,479	3,836	25.74	149
1993	54,839.30	29,942	28,163	26,676	27.02	987
1995	99,431.84	51,555	48,492	50,940	28.32	1,799
1997	3,473.46	1,703	1,602	1,871	29.64	63
1998	123,678.60	58,846	55,350	68,329	30.30	2,255
1999	97,160.16	44,538	41,892	55,268	31.31	1,765
2000	129,900.19	57,637	54,213	75,687	31.97	2,367
2002	88,122.79	36,448	34,283	53,840	33.32	1,616
2003	57,108.42	22,741	21,390	35,718	34.00	1,051
2004	71,814.90	27,333	25,709	46,106	34.99	1,318
2005	152,278.38	55,566	52,265	100,013	35.68	2,803
2006	188,911.06	65,930	62,014	126,897	36.37	3,489
2007	182,017.37	60,612	57,011	125,006	37.06	3,373
2008	106,911.51	33,677	31,677	75,235	38.06	1,977
2009	456,669.25	136,361	128,261	328,408	38.75	8,475
2010	249,524.28	70,391	66,209	183,315	39.45	4,647
2011	15,278.43	4,055	3,814	11,464	40.14	286
2012	19,148.24	4,730	4,449	14,699	41.15	357
2013	18,179.38	4,181	3,933	14,246	41.85	340

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R3						
NET SALVAGE PERCENT.. 0						
2014	95,689.93	20,363	19,153	76,537	42.55	1,799
2015	68,109.39	13,227	12,441	55,668	43.56	1,278
2016	3,407.99	602	566	2,842	44.26	64
2017	155,556.92	24,734	23,265	132,292	44.97	2,942
2018	2,565.00	362	341	2,224	45.69	49
2020	13,994.84	1,455	1,369	12,626	47.41	266
2021	44,582.59	3,812	3,585	40,998	48.13	852
2022	64,220.47	4,290	4,035	60,185	48.86	1,232
2023	23,050.23	1,106	1,040	22,010	49.58	444
2024	571,138.19	16,620	15,633	555,505	50.05	11,099
2025	40,000.00	392	369	39,631	50.26	789
	3,403,668.41	999,301	939,938	2,463,730		63,582

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.7 1.87

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.22 COLLECTION SEWERS - MANHOLES - RELINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
2008	21,626.52	7,948	7,298	14,329	30.12	476
2015	9,600.00	2,137	1,962	7,638	36.67	208
2016	10,900.00	2,195	2,015	8,885	37.67	236
	42,126.52	12,280	11,275	30,852		920

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 2.18

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 363 CUSTOMER SERVICE LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

SURVIVOR CURVE.. IOWA 55-R2.5
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1935	14,874.53	14,404	12,953	1,922	2.95	652
1936	5,793.48	5,600	5,036	757	3.09	245
1940	1,386.56	1,328	1,194	193	3.79	51
1941	132.60	127	114	19	4.00	5
1942	226.32	215	193	33	4.22	8
1943	5,035.62	4,778	4,297	739	4.45	166
1945	150.30	142	128	22	4.97	4
1951	1,179.44	1,090	980	199	6.15	32
1955	862.71	785	706	157	7.02	22
1956	7,240.80	6,542	5,883	1,358	7.42	183
1960	1,150.29	1,017	915	235	8.58	27
1963	4,123.68	3,583	3,222	902	9.44	96
1965	1,389.93	1,194	1,074	316	9.92	32
1970	1,921.52	1,589	1,429	493	11.61	42
1974	17,776.20	14,098	12,678	5,098	13.44	379
1975	4,514.22	3,534	3,178	1,336	14.01	95
1980	4,922.50	3,628	3,263	1,660	16.23	102
1982	15,630.16	11,151	10,028	5,602	17.48	320
1985	4,984.58	3,392	3,050	1,935	19.02	102
1986	11,150.30	7,444	6,694	4,456	19.67	227
1987	187,658.66	122,823	110,451	77,208	20.32	3,800
1989	719.04	454	408	311	21.31	15
1990	17,332.52	10,706	9,628	7,705	21.97	351
1991	2,274.18	1,373	1,235	1,039	22.64	46
1992	4,787.28	2,839	2,553	2,234	22.99	97
1993	50,232.91	29,060	26,133	24,100	23.68	1,018
1994	3,671.48	2,070	1,861	1,810	24.37	74
1995	98,552.78	54,105	48,655	49,898	25.06	1,991
1997	4,553.22	2,375	2,136	2,417	26.14	92
1998	365,508.00	184,947	166,317	199,191	26.85	7,419
1999	161,030.37	78,937	70,985	90,045	27.56	3,267
2000	184,894.60	87,696	78,862	106,033	28.26	3,752
2002	82,400.32	36,602	32,915	49,485	29.41	1,683
2003	81,229.44	34,726	31,228	50,001	30.13	1,660
2004	149,352.34	61,653	55,443	93,909	30.58	3,071
2005	250,142.77	98,956	88,988	161,155	31.32	5,145
2006	164,083.11	62,073	55,820	108,263	32.05	3,378
2007	180,950.25	65,287	58,710	122,240	32.78	3,729
2008	261,457.11	90,150	81,069	180,388	33.26	5,424
2009	160,324.28	52,378	47,102	113,222	34.01	3,329
2011	25,219.29	7,349	6,609	18,610	35.25	528

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 363 CUSTOMER SERVICE LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 55-R2.5						
NET SALVAGE PERCENT.. 0						
2012	37,661.36	10,270	9,235	28,426	36.00	790
2013	48,691.15	12,416	11,165	37,526	36.52	1,028
2014	25,417.30	5,993	5,389	20,028	37.28	537
2015	62,481.86	13,584	12,216	50,266	37.81	1,329
2016	7,939.83	1,569	1,411	6,529	38.58	169
2017	217,586.87	38,839	34,927	182,660	39.12	4,669
2020	7,461.00	886	797	6,664	40.80	163
2021	393,973.01	38,846	34,933	359,040	41.16	8,723
2022	37,863.60	2,942	2,646	35,218	41.55	848
2023	750,235.34	42,388	38,117	712,118	41.75	17,057
2024	114,458.38	3,983	3,582	110,876	41.60	2,665
	4,244,589.39	1,343,916	1,208,541	3,036,048		90,637

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 2.14

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 363.21 CUSTOMER SERVICE LINES - CLEANOUTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 55-R2.5						
NET SALVAGE PERCENT.. 0						
1999	23,533.15	11,536	10,430	13,103	27.56	475
2000	33,574.45	15,924	14,398	19,176	28.26	679
2002	1,624.01	721	652	972	29.41	33
2003	1,360.64	582	526	835	30.13	28
2005	37,159.17	14,700	13,291	23,868	31.32	762
2006	40,081.50	15,163	13,710	26,372	32.05	823
2007	31,663.45	11,424	10,329	21,334	32.78	651
2008	43,535.11	15,011	13,572	29,963	33.26	901
2009	31,737.69	10,369	9,375	22,363	34.01	658
2011	3,686.64	1,074	971	2,716	35.25	77
2012	1,050.94	287	259	792	36.00	22
2013	4,311.69	1,099	994	3,318	36.52	91
2015	9,289.85	2,020	1,826	7,464	37.81	197
2017	38,491.16	6,871	6,213	32,278	39.12	825
	301,099.45	106,781	96,546	204,553		6,222

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.9 2.07

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 364.2 FLOW MEASURING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-S1.5						
NET SALVAGE PERCENT.. 0						
2022	11,101.25	1,838	1,607	9,494	17.64	538
2023	13,659.98	1,628	1,423	12,237	18.47	663
2024	4,788.51	345	302	4,487	19.33	232
	29,549.74	3,811	3,332	26,218		1,433

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 4.85

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 370 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
1955	131.29	129	123	8	1.44	6
1993	11,878.20	8,879	8,433	3,445	10.98	314
1997	6,866.47	4,716	4,479	2,387	13.00	184
1999	9,346.07	6,118	5,811	3,535	13.98	253
2000	16,395.11	10,411	9,888	6,507	14.66	444
2008	18,742.20	8,724	8,286	10,456	20.09	520
2013	27,443.61	9,331	8,863	18,581	24.26	766
	90,802.95	48,308	45,883	44,920		2,487

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1 2.74

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 371 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-S1.5						
NET SALVAGE PERCENT.. 0						
1982	11,481.97	9,989	8,504	2,978	6.50	458
1987	10,112.95	8,372	7,128	2,985	8.01	373
1993	26,870.17	20,609	17,546	9,324	9.87	945
1995	23,773.68	17,692	15,063	8,711	10.48	831
1997	5,237.01	3,747	3,190	2,047	11.34	181
1998	16,425.44	11,518	9,806	6,619	11.72	565
1999	7,285.61	5,001	4,258	3,028	12.11	250
2000	156,640.72	105,043	89,431	67,210	12.52	5,368
2001	19,488.63	12,749	10,854	8,635	12.95	667
2003	15,173.38	9,423	8,023	7,150	13.73	521
2004	22,105.49	13,308	11,330	10,775	14.21	758
2005	64,293.04	37,431	31,868	32,425	14.71	2,204
2008	4,188.95	2,170	1,847	2,342	16.28	144
2010	25,812.72	12,163	10,355	15,458	17.39	889
2013	15,169.60	5,992	5,101	10,069	19.15	526
2014	10,019.65	3,675	3,129	6,891	19.85	347
2015	422.85	143	122	301	20.46	15
2016	139,209.37	43,113	36,705	102,504	21.17	4,842
2017	41,035.44	11,474	9,769	31,266	21.90	1,428
2018	148,645.93	37,013	31,512	117,134	22.62	5,178
2019	2,496.85	542	461	2,036	23.44	87
2021	13,599.25	2,075	1,767	11,832	25.00	473
2022	19,116.44	2,283	1,944	17,172	25.82	665
2023	35,130.40	3,004	2,557	32,573	26.74	1,218
2024	185,750.40	9,548	8,129	177,621	27.66	6,422
2025	68,525.80	1,179	1,004	67,522	28.57	2,363
	1,088,011.74	389,256	331,403	756,609		37,718

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.1 3.47

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-S2.5						
NET SALVAGE PERCENT.. 0						
1939	8.02	8	8			
1979	410.00	345	324	86	8.75	10
1980	38,356.25	31,935	29,998	8,358	9.15	913
1982	848.00	693	651	197	9.69	20
1985	44,906.00	35,467	33,316	11,590	10.78	1,075
1986	17,000.00	13,229	12,427	4,573	11.26	406
1987	164,575.35	126,723	119,036	45,539	11.50	3,960
1993	353,214.80	245,661	230,759	122,456	14.23	8,605
1994	19,750.46	13,438	12,623	7,127	14.80	482
1995	304,864.09	202,704	190,408	114,456	15.37	7,447
1996	31,502.15	20,445	19,205	12,297	15.95	771
1999	72,797.12	43,598	40,953	31,844	17.75	1,794
2000	5,821.43	3,385	3,180	2,641	18.36	144
2001	4,725.64	2,663	2,501	2,225	18.98	117
2002	376.35	204	192	184	19.79	9
2003	661.87	347	326	336	20.42	16
2004	20,438.50	10,283	9,659	10,780	21.24	508
2005	81,744.16	39,548	37,149	44,595	21.87	2,039
2006	66,973.62	30,955	29,077	37,897	22.69	1,670
2007	47,083.33	20,731	19,473	27,610	23.52	1,174
2008	1,300.00	544	511	789	24.34	32
2009	17,914.99	7,094	6,664	11,251	25.17	447
2010	32,258.50	12,052	11,321	20,938	25.99	806
2011	77,200.78	27,090	25,447	51,754	26.82	1,930
2012	1,128.89	370	348	781	27.65	28
2013	196,295.23	59,634	56,017	140,278	28.65	4,896
2014	376,413.69	105,622	99,215	277,199	29.48	9,403
2015	2,915,229.64	746,882	701,576	2,213,654	30.48	72,626
2016	2,492.29	578	543	1,949	31.48	62
2017	39,229.58	8,168	7,673	31,557	32.32	976
2018	64,957.09	11,939	11,215	53,742	33.31	1,613
2019	28,337.74	4,511	4,237	24,101	34.32	702
2020	12,797.68	1,725	1,620	11,178	35.31	317
2021	1,408,830.55	155,253	145,836	1,262,995	36.32	34,774
2022	1,188,948.47	102,012	95,824	1,093,124	37.31	29,298

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-S2.5						
NET SALVAGE PERCENT.. 0						
2023	107,988.11	6,609	6,208	101,780	38.32	2,656
2024	4,688,941.88	172,553	162,086	4,526,856	39.31	115,158
2025	421,411.77	5,141	4,829	416,583	40.32	10,332
	12,857,734.02	2,270,139	2,132,435	10,725,299		317,216
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.8	2.47

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 382 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
2012	10,962.50	4,010	4,144	6,818	23.40	291
2022	92,120.02	8,899	9,197	82,923	32.73	2,534
	103,082.52	12,909	13,341	89,742		2,825

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 2.74

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 390 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	13,114.74	2,295	2,077	11,038	16.50	669
2023	3,082.08	385	349	2,733	17.50	156
	16,196.82	2,680	2,426	13,771		825

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7 5.09

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
2017	3,788.23	3,788	3,788			
	3,788.23	3,788	3,788			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	8,941.08	6,259	5,156	3,785	1.50	2,523
2025	5,750.00	575	474	5,276	4.50	1,172
	14,691.08	6,834	5,630	9,061		3,695
	18,479.31	10,622	9,418	9,061		3,695

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 20.00

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 390.5 OFFICE FURNITURE AND EQUIPMENT - ENTERPRISE SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
2018	76,477.08	57,358	73,008	3,469	2.50	1,388
	76,477.08	57,358	73,008	3,469		1,388

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 1.81

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	3,320.79	1,262	1,245	2,076	15.50	134
2017	12,800.56	4,352	4,293	8,508	16.50	516
2021	4,182.75	753	743	3,440	20.50	168
2024	11,787.94	707	697	11,091	23.50	472
	32,092.04	7,074	6,978	25,114		1,290

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 4.02

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
1998	1,925.63	1,926	1,926			
	1,925.63	1,926	1,926			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	4,759.45	2,499	2,368	2,392	9.50	252
2024	3,754.79	282	267	3,488	18.50	189
2025	15,000.00	375	355	14,645	19.50	751
	23,514.24	3,156	2,990	20,524		1,192
	25,439.87	5,082	4,916	20,524		1,192

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 4.69

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 396 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
2013	2,901.99	2,902	2,902			
2015	122,533.00	122,533	122,533			
	125,434.99	125,435	125,435			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	7,257.56	5,443	5,271	1,987	2.50	795
2020	4,148.80	2,282	2,210	1,939	4.50	431
2021	52,412.61	23,586	22,839	29,573	5.50	5,377
2022	162,241.13	56,784	54,986	107,255	6.50	16,501
2023	117,382.41	29,346	28,417	88,966	7.50	11,862
2024	156,368.71	23,455	22,712	133,656	8.50	15,724
2025	244,528.41	12,226	11,839	232,689	9.50	24,494
	744,339.63	153,122	148,274	596,066		75,184
	869,774.62	278,557	273,709	596,066		75,184

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 8.64

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	5,275.14	4,396	4,144	1,131	2.50	452
2015	6,631.00	4,642	4,377	2,254	4.50	501
2021	17,327.07	5,198	4,901	12,426	10.50	1,183
2022	18,970.00	4,426	4,172	14,798	11.50	1,287
2024	21,539.13	2,154	2,031	19,508	13.50	1,445
	69,742.34	20,816	19,625	50,117		4,868

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 6.98

CUSTOMERS' ADVANCES FOR CONSTRUCTION

THE YORK WATER COMPANY
WASTEWATER ASSETS - CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R2.5						
NET SALVAGE PERCENT.. 0						
2023	17,841.44	860	1,036	16,805	49.32	341
2024	59,393.69	1,758	2,119	57,275	49.26	1,163
	77,235.13	2,618	3,155	74,080		1,504

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.3 1.95

CONTRIBUTIONS IN AID OF CONSTRUCTION

THE YORK WATER COMPANY
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
2005	74,864.25	36,070	18,417	56,447	22.05	2,560
	74,864.25	36,070	18,417	56,447		2,560

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.0 3.42

THE YORK WATER COMPANY
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
2005	236,722.85	113,059	59,608	177,115	22.42	7,900
	236,722.85	113,059	59,608	177,115		7,900
CONEWAGO INDUSTRIAL PARK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
2009	20,519.96	13,104	6,909	13,611	9.34	1,457
	20,519.96	13,104	6,909	13,611		1,457
MEMPHORD ESTATES						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2024	30,288.00	1,848	974	29,314	23.07	1,271
	30,288.00	1,848	974	29,314		1,271
	287,530.81	128,011	67,491	220,040		10,628

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 3.70

THE YORK WATER COMPANY
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 355 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 30-R2.5						
2005	14,637.79	9,453	7,672	6,966	11.24	620
2009	55,783.55	30,469	24,730	31,054	13.71	2,265
	70,421.34	39,922	32,402	38,019		2,885

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 4.10

THE YORK WATER COMPANY
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 360.2 COLLECTION SEWERS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R2.5						
2005	24,269.59	8,310	20,520	3,750	39.38	95
2024	40,896.00	1,211	2,990	37,906	49.26	770
	65,165.59	9,521	23,510	41,656		865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.2 1.33

THE YORK WATER COMPANY
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R2.5						
2000	9,669.35	3,994	3,647	6,022	36.23	166
2002	23,573.21	9,085	8,296	15,277	37.48	408
2005	541,016.40	185,244	169,151	371,865	39.38	9,443
2009	84,847.13	23,944	21,864	62,983	41.98	1,500
2014	219,269.54	44,380	40,524	178,746	45.32	3,944
2016	46,193.94	7,811	7,132	39,062	46.68	837
2024	231,869.00	6,863	6,267	225,602	49.26	4,580
	1,156,438.57	281,321	256,881	899,558		20,878

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.1 1.81

THE YORK WATER COMPANY
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-R3						
2000	3,403.47	1,510	1,876	1,527	31.97	48
2002	5,470.83	2,263	2,812	2,659	33.32	80
2005	26,786.06	9,774	12,146	14,640	35.68	410
2009	44,344.44	13,241	16,454	27,890	38.75	720
2014	95,689.93	20,363	25,303	70,387	42.55	1,654
2016	3,407.99	602	748	2,660	44.26	60
2024	42,016.00	1,223	1,520	40,496	50.05	809
	221,118.72	48,976	60,859	160,260		3,781

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.4 1.71

THE YORK WATER COMPANY
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 CUSTOMER SERVICE LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 55-R2.5						
1980	975.44	719	975			
1989	719.04	454	719			
1991	2,274.18	1,373	2,274			
2000	969.87	460	970			
2002	1,003.31	446	982	21	29.41	1
2005	41,917.84	16,583	36,517	5,401	31.32	172
2009	11,972.89	3,912	8,614	3,359	34.01	99
2014	25,417.30	5,993	13,197	12,220	37.28	328
2016	19,339.08	3,821	8,414	10,925	38.58	283
2017	13,200.00	2,356	5,188	8,012	39.12	205
2018	2,200.00	350	771	1,429	39.67	36
2019	26,400.00	3,672	8,086	18,314	40.23	455
2020	33,000.00	3,920	8,632	24,368	40.80	597
2021	6,600.00	651	1,434	5,166	41.16	126
2024	209,986.00	7,308	16,092	193,894	41.60	4,661
	395,974.95	52,018	112,865	283,110		6,963

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.7 1.76

THE YORK WATER COMPANY
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 371 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-S1.5						
2005	7,919.97	4,611	5,724	2,196	14.71	149
2024	5,996.00	308	382	5,614	27.66	203
	13,915.97	4,919	6,106	7,810		352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.2	2.53

THE YORK WATER COMPANY
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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-S2.5						
2005	56,165.25	27,173	27,238	28,927	21.87	1,323
2015	2,853,944.52	731,181	732,936	2,121,009	30.48	69,587
2024	126,228.00	4,645	4,656	121,572	39.31	3,093
	3,036,337.77	762,999	764,830	2,271,508		74,003

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 2.44

THE YORK WATER COMPANY
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
2023	1,273.00	159	601	672	17.50	38
	1,273.00	159	601	672		38
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.7	2.99

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

THE YORK WATER COMPANY
WASTEWATER ASSETS

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
2021 TRANSACTION YEAR				
363.00	893.00		20,958.00-	20,958.00-
371.00	2,113.00			
	3,006.00		20,958.00-	20,958.00-
2022 TRANSACTION YEAR				
361.20	1,560.58	42,966.83		42,966.83-
361.21	91.71	2,525.02		2,525.02-
363.00	22.99	3,604.40		3,604.40-
371.00	24,616.42			
	26,291.70	49,096.25		49,096.25-
2023 TRANSACTION YEAR				
361.20	1,585.70	51,073.48		51,073.48-
361.21	61.14	1,969.25		1,969.25-
363.00	528.77	24,366.55		24,366.55-
371.00	6,417.38			
380.40	16,825.00			
	25,417.99	77,409.28		77,409.28-
2024 TRANSACTION YEAR				
361.21	700.00			
363.00	110.00	3,000.00		3,000.00-
371.00	24,095.00			
380.40	20,800.00			
	45,705.00	3,000.00		3,000.00-
2025 TRANSACTION YEAR				
361.20	17,005.00	255,075.00		255,075.00-
371.00	20,197.00			
380.40	2,155.00			
	39,357.00	255,075.00		255,075.00-
TOTAL	139,777.69	384,580.53	20,958.00-	405,538.53-