

THE YORK WATER COMPANY

YORK, PENNSYLVANIA

2027 DEPRECIATION STUDY

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

*Prepared by:*



**GANNETT FLEMING**

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Exhibit No. FVI-WB

THE YORK WATER COMPANY

York, Pennsylvania

2027 DEPRECIATION STUDY

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

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania



**Gannett Fleming**  
**Valuation and Rate Consultants, LLC**

Corporate Headquarters  
300 Sterling Parkway, Suite 200  
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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 as of February 28, 2027. The results of our study as of December 31, 2025 are presented in our report titled "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2025". The same methods, procedures and estimates are used in both studies.

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

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, reading "John J. Spanos".

JOHN J. SPANOS  
President

A handwritten signature in blue ink, reading "Frederick B. Johnston, Jr.".

FREDERICK B. JOHNSTON, JR.  
Assistant Project Manager

JJS:mle  
083718.100

## TABLE OF CONTENTS

<b>PART I. RESULTS OF STUDY</b> .....	I-1
Description of Summary Tabulations .....	I-2
Description of Detailed Tabulations .....	I-2
Table 1. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of February 29, 2024 .....	I-3
Table 2. Bringforward to February 28, 2027, of the Book Depreciation Reserve as of December 31, 2025.....	I-5
Table 3. Calculation of Depreciation Accruals for the Fourteen Months Ended February 28, 2027.....	I-7
Table 4. Amortization of Experienced and Estimated Net Salvage .....	I-8
<b>PART II. DETAILED DEPRECIATION CALCULATIONS</b> .....	II-1
Cumulative Depreciated Original Cost.....	II-2
Utility Plant in Service .....	II-5
Customers' Advances for Construction .....	II-37
Contributions In Aid Of Construction .....	II-39
<b>PART III. EXPERIENCED AND ESTIMATED NET SALVAGE</b> .....	III-1

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**PART I. RESULTS OF STUDY**

**THE YORK WATER COMPANY**  
**DEPRECIATION STUDY**  
**PART I. RESULTS OF STUDY**

**SUMMARY OF RESULTS**

Tables 1 through 4 presented on pages I-3 through I-8 summarize the results of the depreciation study as of February 28, 2027. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of February 28, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to February 28, 2027. Table 3 sets forth the calculation of the depreciation accruals for the fourteen months ended February 28, 2027. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

**DESCRIPTION OF DETAILED TABULATIONS**

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

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 FEBRUARY 28, 2027

	(1) ACCOUNT	(2) SURVIVOR CURVE	(3) ORIGINAL COST	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) ANNUAL RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
<b>NONDEPRECIABLE PLANT</b>								
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					
	<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>1,028,116.96</b>					
<b>DEPRECIABLE PLANT</b>								
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	60-R2.5	2,402,152.37	618,477	1,783,676	76,637	3.19	23.3
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	70-S1.5	17,168,800.51	2,628,765	14,540,034	423,067	2.46	34.4
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL PLANT	40-R2.5	79,530.32	19,615	59,915	2,245	2.82	26.7
355.00	POWER GENERATION EQUIPMENT	30-R2.5	1,348,148.62	379,854	966,295	50,339	3.73	19.2
360.20	COLLECTION SEWERS - FORCE	65-R2.5	1,958,820.95	770,068	1,188,753	33,430	1.71	35.6
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	27,325,289.42	6,211,563	21,113,726	502,465	1.84	42.0
361.21	COLLECTION SEWERS - MANHOLES	60-R3	3,493,668.41	1,005,517	2,488,151	65,018	1.86	38.3
361.22	COLLECTION SEWERS - MANHOLES - RELINING	50-R4	42,126.52	12,193	29,934	918	2.18	32.6
363.00	CUSTOMER SERVICE LINES	55-R2.5	4,244,589.39	1,302,407	2,942,182	89,430	2.11	32.9
363.21	CUSTOMER SERVICE LINES - CLEANOUTS	55-R2.5	301,099.45	102,779	198,320	6,175	2.05	32.1
364.20	FLOW MEASURING EQUIPMENT	25-S1.5	29,549.74	4,765	24,785	1,431	4.84	17.3
370.00	RECEIVING WELLS	40-S2.5	90,802.95	48,371	42,432	2,450	2.70	17.3
371.00	PUMPING EQUIPMENT	35-S1.5	1,118,011.74	369,566	748,446	38,133	3.41	19.6
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5	13,206,959.02	2,434,793	10,772,166	327,248	2.48	32.9
382.00	OUTFALL SEWER LINES	40-S2.5	103,082.52	16,165	86,918	2,839	2.75	30.6
390.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	16,196.82	3,250	12,947	835	5.16	15.5
390.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND SOFTWARE	5-SQ	18,479.31	13,114	5,365	2,561	13.86	2.1
390.50	OFFICE FURNITURE AND EQUIPMENT - ENTERPRISE SOFTWARE	10-SQ	76,477.08	74,392	2,085	1,568	2.05	1.3
391.00	TRANSPORTATION EQUIPMENT - TRUCKS		413,811.64	336,878	76,934	53,454	**	
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	32,092.04	8,268	23,824	1,303	4.06	18.3
394.00	LABORATORY EQUIPMENT	20-SQ	40,439.87	6,587	33,853	1,959	4.84	17.3
395.00	COMMUNICATION EQUIPMENT - SCADA	10-SQ	869,774.62	348,858	520,917	77,506	8.91	6.7
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	69,742.34	24,493	45,249	5,101	7.31	8.9
	<b>TOTAL DEPRECIABLE PLANT</b>		<b>74,449,645.65</b>	<b>16,740,738</b>	<b>57,708,907</b>	<b>1,766,112</b>	<b>2.37</b>	

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 FEBRUARY 28, 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAU RATE	COMPOSITE REMAINING LIFE
	<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>							
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	77,235.13	4,661	72,574	1,470	1.90	49.4
	<b>TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>		<b>77,235.13</b>	<b>4,661</b>	<b>72,574</b>	<b>1,470</b>	<b>1.90</b>	
	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	60-R2.5 *	74,864.25	20,977	53,887	2,558	3.42	21.1
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	70-S1.5 *	287,530.81	79,136	208,395	10,614	3.69	19.6
355.00	POWER GENERATION EQUIPMENT	30-R2.5	70,421.34	35,289	35,132	2,812	3.99	12.5
360.20	COLLECTION SEWERS - FORCE	65-R2.5	65,165.59	24,377	40,789	851	1.31	47.9
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	1,156,438.57	277,813	878,626	20,598	1.78	42.7
361.21	COLLECTION SEWERS - MANHOLES	60-R3	221,118.72	64,640	156,479	3,767	1.70	41.5
363.00	CUSTOMER SERVICE LINES	55-R2.5	395,974.95	119,913	276,062	6,839	1.73	40.4
371.00	PUMPING EQUIPMENT	35-S1.5	13,915.97	6,458	7,458	351	2.52	21.2
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5	3,036,337.77	838,917	2,197,421	74,389	2.45	29.5
394.00	LABORATORY EQUIPMENT	20-SQ	1,273.00	639	634	39	3.06	16.3
	<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		<b>5,323,040.97</b>	<b>1,488,159</b>	<b>3,854,883</b>	<b>122,818</b>	<b>2.31</b>	
	<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>					<b>94,316</b>		
	<b>TOTAL UTILITY PLANT</b>		<b>70,077,486.51</b>	<b>15,267,918</b>	<b>53,781,450</b>	<b>1,736,140</b>		

\* 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 FEBRUARY 28, 2027 OF BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2025

ACCOUNT (1)	BOOK DEPRECIATION RESERVE AS OF		FOURTEEN MONTHS ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	FOURTEEN MONTHS RETIREMENTS (5)	PROJECTED COST OF REMOVAL (6)	PROJECTED GROSS SALVAGE (7)	BOOK DEPRECIATION RESERVE AS OF 2/28/2027 (8)
	12/31/2025 (2)	+						
<b>UTILITY PLANT</b>								
<b>DEPRECIABLE PLANT</b>								
354.30	557,867		60,610					618,477
354.40	2,259,765		369,000					2,628,765
354.70	18,399		1,216					19,615
355.00	328,738		51,116					379,854
360.20	736,180		33,888					770,068
361.20	5,761,796		458,207	84,360	5,800	87,000		6,211,563
361.21	939,938		64,530	1,049				1,005,517
361.22	11,275		918					12,193
363.00	1,208,541		90,831	3,035				1,302,407
363.21	96,546		6,233					102,779
364.20	3,332		1,433					4,765
370.00	45,883		2,488					48,371
371.00	331,403		38,163					369,566
380.40	2,132,435		324,133		21,775			2,434,793
382.00	13,341		2,824					16,165
390.00	2,426		824					3,250
390.40	9,418		3,696					13,114
390.50	73,008		1,384					74,392
391.00	274,522		62,356					336,878
393.00	6,978		1,290					8,268
394.00	4,916		1,671					6,587
396.00	273,709		75,149					348,858
397.00	19,625		4,868					24,493
<b>SUBTOTAL DEPRECIABLE PLANT</b>	<b>15,110,041</b>	<b>+</b>	<b>1,656,828</b>	<b>88,444</b>	<b>27,575</b>	<b>87,000</b>	<b>0</b>	<b>16,740,738</b>

**THE YORK WATER COMPANY  
WASTEWATER ASSETS**

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

ACCOUNT (1)	BOOK DEPRECIATION RESERVE AS OF 12/31/2025 (2)	+	FOURTEEN MONTHS ACCRUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	FOURTEEN MONTHS RETIREMENTS (5)	-	PROJECTED COST OF REMOVAL (6)	+	PROJECTED GROSS SALVAGE (7)	=	BOOK DEPRECIATION RESERVE AS OF 2/28/2027 (8)
<b>LESS: ADVANCES</b>													
361.20	(3,155)		(1,506)										(4,661)
<b>SUBTOTAL ADVANCES</b>	<b>(3,155)</b>		<b>(1,506)</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>(4,661)</b>
<b>CONTRIBUTIONS</b>													
354.30	(18,417)		(2,560)										(20,977)
354.40	(67,491)		(11,645)										(79,136)
355.00	(32,402)		(2,887)										(35,289)
360.20	(23,510)		(867)										(24,377)
361.20	(256,881)		(20,932)										(277,813)
361.21	(60,859)		(3,781)										(64,640)
363.00	(112,865)		(7,048)										(119,913)
371.00	(6,106)		(352)										(6,458)
380.40	(764,830)		(74,087)										(838,917)
394.00	(601)		(38)										(639)
<b>SUBTOTAL CONTRIBUTIONS</b>	<b>(1,343,962)</b>		<b>(124,197)</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>(1,468,159)</b>
<b>TOTAL UTILITY PLANT</b>	<b>13,762,924</b>		<b>1,531,125</b>		<b>88,444</b>		<b>27,575</b>		<b>87,000</b>		<b>0</b>		<b>15,267,918</b>

**THE YORK WATER COMPANY  
WASTEWATER ASSETS**

**TABLE 7. CALCULATION OF DEPRECIATION ACCRUALS FOR THE FOURTEEN MONTHS ENDED FEBRUARY 28, 2027**

DEPRECIABLE GROUP (1)	ORIGINAL COST AT 12/31/2025 (2)	ORIGINAL COST AT 2/28/2027 (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)*
<b>NONDEPRECIABLE PLANT</b>				
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
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>1,028,116.96</b>	<b>1,028,116.96</b>		<b>0</b>
<b>DEPRECIABLE PLANT</b>				
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	2,022,152.37	2,402,152.37	2.90	60,610
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT	14,841,800.51	17,168,800.51	2.41	369,000
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	29,530.32	79,530.32	1.97	1,216
355.00 POWER GENERATION EQUIPMENT	1,304,148.62	1,348,148.62	3.84	51,116
360.20 COLLECTION SEWERS - FORCE	1,958,820.95	1,958,820.95	1.73	33,888
361.20 COLLECTION SEWERS - GRAVITY	24,219,422.42	27,336,889.42	1.84	458,207
361.21 COLLECTION SEWERS - MANHOLES	3,403,668.41	3,493,668.41	1.87	64,530
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	2.14	90,831
363.21 CUSTOMER SERVICE LINES - CLEANOUTS	301,099.45	301,099.45	2.07	6,233
364.20 FLOW MEASURING EQUIPMENT	29,549.74	29,549.74	4.85	1,433
370.00 RECEIVING WELLS	90,802.95	90,802.95	2.74	2,488
371.00 PUMPING EQUIPMENT	1,088,011.74	1,118,011.74	3.47	38,163
380.40 TREATMENT AND DISPOSAL EQUIPMENT	12,857,734.02	13,250,509.02	2.47	324,133
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	18,479.31	18,479.31	20.00	3,696
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	**	62,356
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	32,092.04	32,092.04	4.02	1,290
394.00 LABORATORY EQUIPMENT	25,439.87	40,439.87	4.69	1,671
396.00 COMMUNICATION EQUIPMENT - SCADA	869,774.62	869,774.62	8.64	75,149
397.00 MISCELLANEOUS EQUIPMENT	69,742.34	69,742.34	6.98	4,868
<b>TOTAL DEPRECIABLE PLANT</b>	<b>68,058,553.65</b>	<b>74,504,795.65</b>		<b>1,656,828</b>
<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>				
361.20 COLLECTION SEWERS - GRAVITY	77,235.13	77,235.13	1.95	1,506
<b>TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>	<b>77,235.13</b>	<b>77,235.13</b>		<b>1,506</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	74,864.25	74,864.25	3.42	2,560
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT	287,530.81	287,530.81	3.70	11,645
355.00 POWER GENERATION EQUIPMENT	70,421.34	70,421.34	4.10	2,887
360.20 COLLECTION SEWERS - FORCE	65,165.59	65,165.59	1.33	867
361.20 COLLECTION SEWERS - GRAVITY	1,156,438.57	1,156,438.57	1.81	20,932
361.21 COLLECTION SEWERS - MANHOLES	221,118.72	221,118.72	1.71	3,781
363.00 CUSTOMER SERVICE LINES	395,974.95	395,974.95	1.76	7,048
371.00 PUMPING EQUIPMENT	13,915.97	13,915.97	2.53	352
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
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>5,323,040.97</b>	<b>5,323,040.97</b>		<b>124,197</b>
<b>TOTAL UTILITY PLANT</b>	<b>63,686,394.51</b>	<b>70,132,636.51</b>		<b>1,531,125</b>

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

THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2022		2023		2024		2025		2026		NET SALVAGE =	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
361.20	-	42,967	-	51,073	-	-	-	-	-	-	(12)*	(87,223)
361.21	-	2,525	-	1,969	-	-	-	255,075	-	87,000	(12)*	(4,494)
363.00	-	3,604	-	24,367	-	3,000	-	-	-	-	(12)*	(899)
<b>TOTAL</b>	<b>0</b>	<b>49,096</b>	<b>0</b>	<b>77,409</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>255,075</b>	<b>0</b>	<b>87,000</b>	<b>(471,581)</b>	<b>(94,316)</b>

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

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## **PART II. 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 FEBRUARY 28, 2027**

<b>YEAR INST (1)</b>	<b>ORIGINAL COST (2)</b>	<b>ACCRUED DEPRECIATION (3)</b>	<b>AMOUNT (2)-(3) (4)</b>	<b>CUMULATIVE AMOUNT (5)</b>	<b>PCT OF COL 4 TOTAL (6)</b>
1935	72,798	62,120	10,678	10,678	0.02
1936	30,929	26,134	4,795	15,473	0.03
1939	299	255	44	15,517	0.03
1940	2,379	2,026	353	15,869	0.03
1941	683	572	111	15,980	0.03
1942	515	436	79	16,059	0.03
1943	19,472	16,129	3,343	19,402	0.04
1945	680	561	119	19,521	0.04
1950	8,359	6,830	1,529	21,050	0.04
1951	5,847	4,692	1,155	22,204	0.04
1955	14,346	11,795	2,551	24,755	0.05
1956	32,023	25,131	6,892	31,647	0.06
1960	11,571	9,409	2,162	33,809	0.06
1963	12,951	9,834	3,117	36,926	0.07
1965	10,918	8,558	2,360	39,286	0.07
1970	57,835	40,909	16,926	56,212	0.10
1974	115,022	79,008	36,014	92,226	0.17
1975	72,750	49,367	23,383	115,610	0.22
1978	29,893	18,443	11,450	127,060	0.24
1979	8,895	5,488	3,407	130,467	0.24
1980	529,124	331,425	197,699	328,166	0.61
1982	333,300	221,202	112,098	440,264	0.82
1983	18,591	10,656	7,935	448,198	0.83
1985	612,910	352,696	260,214	708,412	1.32
1986	169,261	95,846	73,415	781,827	1.46
1987	697,477	437,660	259,817	1,041,644	1.94
1988	128,905	79,787	49,118	1,090,762	2.03
1989	41,640	21,283	20,357	1,111,119	2.07
1990	165,354	85,026	80,328	1,191,447	2.22
1991	32,190	15,340	16,850	1,208,297	2.25
1992	67,703	33,417	34,286	1,242,583	2.31
1993	1,087,076	601,123	485,953	1,728,536	3.22
1994	121,114	66,581	54,533	1,783,068	3.32
1995	1,441,808	741,412	700,396	2,483,465	4.62
1996	163,274	114,233	49,041	2,532,505	4.72
1997	40,935	22,156	18,779	2,551,285	4.75
1998	2,560,393	1,093,117	1,467,276	4,018,560	7.48
1999	1,222,684	527,776	694,908	4,713,468	8.78
2000	1,960,054	905,197	1,054,857	5,768,325	10.74
2001	24,214	14,068	10,146	5,778,471	10.76
2002	461,945	176,579	285,366	6,063,837	11.29
2003	366,098	138,380	227,718	6,291,555	11.72
2004	1,391,655	523,958	867,697	7,159,252	13.33
2005	2,005,534	748,240	1,257,294	8,416,546	15.67
2006	2,195,872	710,477	1,485,395	9,901,941	18.44
2007	1,106,916	351,120	755,796	10,657,737	19.85
2008	2,419,596	714,655	1,704,941	12,362,678	23.02
2009	3,065,325	878,698	2,186,627	14,549,305	27.09
2010	525,156	182,652	342,504	14,891,809	27.73
2011	229,021	73,544	155,477	15,047,286	28.02
2012	176,474	44,272	132,202	15,179,488	28.26
2013	559,975	178,084	381,891	15,561,380	28.98
2014	3,759,994	992,685	2,767,309	18,328,689	34.13
2015	671,448	195,656	475,792	18,804,481	35.01
2016	184,272	46,764	137,508	18,941,988	35.27
2017	1,484,625	249,545	1,235,080	20,177,068	37.57
2018	362,791	141,328	221,463	20,398,531	37.98
2019	103,269	21,704	81,565	20,480,097	38.13
2020	66,953	13,026	53,927	20,534,024	38.24
2021	5,521,634	657,202	4,864,432	25,398,455	47.29

**THE YORK WATER COMPANY  
WASTEWATER ASSETS**

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2022	5,494,669	630,565	4,864,104	14,766,045	27.49
2023	1,428,517	138,807	1,289,710	11,947,447	22.25
2024	10,127,623	607,204	9,520,419	21,883,097	40.75
2025	6,581,359	278,435	6,302,924	20,852,230	38.83
2026	5,742,000	88,666	5,653,334	20,545,143	38.26
2027	<u>676,667</u>	<u>1,096</u>	<u>675,571</u>	15,722,857	29.28
SUBTOTAL	68,635,558	14,931,040	53,704,518		
NONDEPRECIABLE	1,028,117	0	1,028,117		
CLEARING	<u>413,812</u>	<u>336,878</u>	<u>76,934</u>		
TOTAL	70,077,487	15,267,918	54,809,569		

**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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST PROSPECT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2016	35,491.81	8,177	7,071	28,420	35.63	798
2025	1,250.00	55	48	1,202	36.36	33
	36,741.81	8,232	7,119	29,623		831
JACOBUS						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1998	25,175.63	15,229	13,170	12,006	18.73	641
2004	6,339.10	3,420	2,958	3,382	19.35	175
2025	51,250.00	3,921	3,391	47,859	20.12	2,379
2026	380,000.00	12,350	10,680	369,320	19.87	18,587
	462,764.73	34,920	30,198	432,567		21,782
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2004	81,360.00	42,413	36,678	44,682	20.81	2,147
2005	86,577.87	43,895	37,959	48,619	21.07	2,307
2025	1,250.00	89	77	1,173	21.81	54
	169,187.87	86,397	74,714	94,474		4,508
WEST MANHEIM						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2000	493,963.97	279,238	241,478	252,486	20.50	12,316
2005	179,117.15	90,812	78,532	100,585	21.07	4,774

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST MANHEIM						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2009	36,750.00	16,622	14,374	22,376	21.39	1,046
2010	178,414.07	77,913	67,377	111,037	21.50	5,165
2025	1,250.00	89	77	1,173	21.81	54
	889,495.19	464,674	401,838	487,657		23,355
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2025	600,000.00	25,920	22,415	577,585	36.94	15,636
	600,000.00	25,920	22,415	577,585		15,636
COUNTRY VIEW MANOR						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1994	10,931.84	8,071	6,980	3,952	11.58	341
2025	43,750.00	5,324	4,604	39,146	12.03	3,254
	54,681.84	13,395	11,584	43,098		3,595
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	7	5.79	1
1955	259.60	231	200	60	8.98	7
1993	8,006.90	5,148	4,452	3,555	18.69	190
1995	2,259.58	1,410	1,219	1,040	19.10	54
1997	13,857.79	8,387	7,253	6,605	19.35	341
1999	10,863.94	6,372	5,510	5,354	19.50	275
2000	2,942.79	1,695	1,466	1,477	19.63	75

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2008	11,684.68	5,562	4,810	6,875	20.55	335
2013	30,638.94	12,142	10,500	20,139	20.82	967
2015	21,212.23	7,598	6,570	14,642	20.91	700
2024	10,517.00	1,181	1,021	9,496	21.09	450
2025	41,250.00	3,032	2,622	38,628	21.01	1,839
	153,526.77	52,789	45,650	107,877		5,234
SOUTHERN YORK COUNTY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1995	6,004.75	4,316	3,732	2,273	12.39	183
2025	1,250.00	142	123	1,127	12.98	87
	7,254.75	4,458	3,855	3,400		270
YORK HAVEN						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	27,249.41	24,105	20,845	6,404	5.17	1,239
2025	1,250.00	299	259	991	5.30	187
	28,499.41	24,404	21,104	7,395		1,426
	2,402,152.37	715,189	618,477	1,783,676		76,637
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.3 3.19

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASBURY POINTE						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1995	33,714.97	24,130	22,199	11,516	12.58	915
1999	10,938.19	7,505	6,904	4,034	12.66	319
2013	47,113.69	24,080	22,153	24,961	13.07	1,910
2015	1,348.10	634	583	765	13.15	58
2019	2,235.51	821	755	1,480	13.21	112
2020	2,932.57	983	904	2,028	13.21	154
2021	6,415.38	1,923	1,769	4,646	13.24	351
2025	24,500.00	2,732	2,513	21,987	13.28	1,656
2026	12,000.00	574	528	11,472	13.28	864
	141,198.41	63,382	58,310	82,888		6,339

EAST PROSPECT						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
1993	101,039.53	53,743	49,442	51,597	29.63	1,741
2014	8,607.68	2,203	2,027	6,581	36.84	179
2015	10,570.87	2,529	2,327	8,244	37.11	222
2016	4,282.57	946	870	3,412	37.64	91
2019	700.04	116	107	593	38.41	15
2021	2,368,966.06	299,437	275,475	2,093,491	39.17	53,446
2022	73,027.39	7,734	7,115	65,912	39.39	1,673
2023	5,467.00	461	424	5,043	39.81	127
2026	2,200,000.00	35,420	32,586	2,167,414	40.66	53,306
	4,772,661.14	402,589	370,372	4,402,289		110,800

JACOBUS						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2019	95,899.20	25,883	23,812	72,087	20.74	3,476
2020	8,897.17	2,159	1,986	6,911	20.80	332
	104,796.37	28,042	25,798	78,998		3,808

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2004	189,437.50	97,901	90,067	99,371	21.19	4,690
2005	341,586.72	171,716	157,974	183,612	21.44	8,564
	531,024.22	269,617	248,041	282,983		13,254
LETTERKENNY TOWNSHIP						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1982	90,769.59	81,493	74,971	15,798	5.08	3,110
1996	91,496.43	78,284	72,019	19,477	5.18	3,760
2018	5,852.73	3,627	3,337	2,516	5.32	473
2022	25,056.14	11,704	10,767	14,289	5.32	2,686
2023	4,500.00	1,835	1,688	2,812	5.33	528
	217,674.89	176,943	162,783	54,892		10,557
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2022	3,083,037.23	322,177	296,395	2,786,642	39.98	69,701
2023	22,873.14	1,903	1,751	21,122	40.39	523
2024	3,385,959.41	208,575	191,884	3,194,075	40.62	78,633
2025	200,242.49	7,809	7,184	193,058	41.07	4,701
	6,692,112.27	540,464	497,214	6,194,898		153,558

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COUNTRY VIEW MANOR						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1994	22,949.32	16,943	15,587	7,362	11.58	636
2023	8,561.75	1,968	1,811	6,751	12.28	550
	31,511.07	18,911	17,398	14,113		1,186
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1980	1,432.57	949	873	560	23.75	24
2009	453,447.95	162,606	149,594	303,854	31.60	9,616
2014	3,192,120.55	889,644	818,452	2,373,668	32.79	72,390
2023	23,600.00	2,249	2,069	21,531	34.80	619
2024	8,450.00	599	551	7,899	34.93	226
	3,679,051.07	1,056,047	971,539	2,707,512		82,875
SOUTHERN YORK COUNTY						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1995	67,473.31	48,291	44,426	23,047	12.58	1,832
2010	13,333.33	7,489	6,890	6,444	13.01	495
2011	31,174.38	17,046	15,682	15,493	12.99	1,193
2026	40,000.00	1,912	1,759	38,241	13.28	2,880
	151,981.02	74,738	68,757	83,224		6,400
CONEWAGO INDUSTRIAL PARK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1980	23,500.00	20,179	18,564	4,936	7.68	643
1992	2,150.00	1,744	1,604	546	8.07	68

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONEWAGO INDUSTRIAL PARK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1998	4,000.00	3,119	2,869	1,131	8.10	140
2000	7,024.73	5,376	4,946	2,079	8.18	254
2002	2,752.50	2,071	1,905	847	8.12	104
2008	2,162.76	1,502	1,382	781	8.22	95
2009	20,519.96	13,993	12,873	7,647	8.24	928
2012	538.94	345	317	222	8.27	27
	62,648.89	48,329	44,462	18,187		2,259
MEMPHORD ESTATES						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1974	22,822.00	17,308	15,923	6,899	16.78	411
1988	128,905.00	86,727	79,787	49,118	18.80	2,613
1996	40,275.00	24,580	22,613	17,662	19.58	902
2025	412,897.00	29,109	26,780	386,117	21.97	17,575
	604,899.00	157,724	145,102	459,797		21,501
YORK HAVEN						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1987	11,242.16	8,339	7,672	3,571	13.81	259
2025	93,000.00	9,160	8,427	84,573	15.25	5,546
2026	75,000.00	3,142	2,891	72,109	15.26	4,725
	179,242.16	20,641	18,989	160,253		10,530
	17,168,800.51	2,857,427	2,628,765	14,540,034		423,067
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.4	2.46

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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	2,637.05	2,155	2,319	318	8.88	36
1993	12,000.00	8,928	9,606	2,394	11.58	207
2002	4,021.02	2,400	2,582	1,439	16.66	86
2014	7,837.71	2,691	2,895	4,943	24.23	204
2015	3,034.54	967	1,040	1,995	24.96	80
2026	50,000.00	1,090	1,173	48,827	29.91	1,632
	79,530.32	18,231	19,615	59,915		2,245
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.7 2.82

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 355 POWER GENERATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2.5						
NET SALVAGE PERCENT.. 0						
1987	12,536.77	11,487	11,394	1,143	3.62	316
1995	7,517.65	6,332	6,281	1,237	5.93	209
2000	91,249.52	70,080	69,512	21,738	8.06	2,697
2005	69,241.89	46,510	46,133	23,109	10.59	2,182
2008	16,755.27	10,072	9,990	6,765	12.39	546
2009	55,783.55	32,126	31,866	23,918	13.01	1,838
2010	25,812.72	14,197	14,082	11,731	13.64	860
2013	38,578.43	18,086	17,940	20,638	15.49	1,332
2014	165,126.25	72,573	71,986	93,140	16.15	5,767
2020	49,720.98	12,395	12,295	37,426	20.07	1,865
2022	235,421.30	42,305	41,962	193,459	21.31	9,078
2024	233,390.65	24,833	24,632	208,759	22.40	9,320
2025	303,013.64	20,696	20,528	282,486	22.72	12,433
2026	44,000.00	1,263	1,253	42,747	22.54	1,896
	1,348,148.62	382,955	379,854	968,295		50,339
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.2 3.73

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 360.2 COLLECTION SEWERS - FORCE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1939	257.34	237	220	37	7.57	5
1950	8,358.87	7,370	6,830	1,529	10.29	149
1955	7,552.53	6,495	6,019	1,534	11.67	131
1960	3,082.61	2,569	2,381	702	13.34	53
1965	138.88	110	102	37	15.85	2
1970	22,691.61	17,230	15,968	6,724	17.96	374
1974	1,671.00	1,214	1,125	546	19.80	28
1975	37,682.29	27,063	25,081	12,601	20.27	622
1980	16,236.47	10,835	10,041	6,195	23.27	266
1985	118,862.19	73,302	67,933	50,929	25.90	1,966
1987	58,628.65	34,650	32,112	26,517	27.45	966
1993	60,620.32	31,632	29,315	31,305	30.85	1,015
1994	3,123.37	1,592	1,475	1,648	31.44	52
1995	1,040.65	514	476	565	32.44	17
1997	6,947.34	3,256	3,018	3,929	33.63	117
1998	272,871.97	124,375	115,266	157,606	34.23	4,604
1999	279,329.54	123,659	114,602	164,728	34.83	4,729
2000	251,337.51	107,899	99,996	151,342	35.45	4,269
2004	48,396.12	18,100	16,774	31,622	37.94	833
2005	39,128.82	13,989	12,964	26,165	38.94	672
2006	529,184.02	181,563	168,265	360,919	39.57	9,121
2008	5,598.08	1,756	1,627	3,971	40.86	97
2009	116,296.71	34,726	32,183	84,114	41.50	2,027
2013	7,667.35	1,813	1,680	5,987	44.14	136
2018	17,167.00	2,678	2,482	14,685	46.89	313
2024	44,949.71	2,301	2,133	42,817	49.42	866
	1,958,820.95	830,928	770,068	1,188,753		33,430

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.6 1.71

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1935	54,377.44	50,843	45,713	8,664	6.37	1,360
1936	23,719.46	21,936	19,723	3,996	7.37	542
1940	955.03	877	789	166	7.67	22
1941	513.40	471	423	90	7.79	12
1942	249.77	228	205	45	7.93	6
1943	13,672.48	12,354	11,108	2,564	8.93	287
1945	487.38	438	394	93	9.25	10
1951	4,450.08	3,906	3,512	938	10.54	89
1955	233.10	200	180	53	11.67	5
1956	23,406.20	20,015	17,996	5,410	11.98	452
1960	529.62	441	397	133	13.34	10
1963	8,016.62	6,533	5,874	2,143	14.46	148
1965	1,980.02	1,575	1,416	564	15.85	36
1970	24,000.70	18,224	16,385	7,616	17.96	424
1974	55,860.21	40,599	36,503	19,357	19.80	978
1975	15,465.74	11,107	9,986	5,480	20.27	270
1978	29,893.07	20,513	18,443	11,450	22.26	514
1979	8,485.13	5,744	5,164	3,321	22.75	146
1980	420,867.28	280,845	252,509	168,358	23.27	7,235
1982	195,854.69	126,855	114,056	81,799	24.30	3,366
1983	18,590.65	11,852	10,656	7,935	24.83	320
1985	418,725.51	258,228	232,174	186,552	25.90	7,203
1986	141,110.96	84,935	76,365	64,746	26.90	2,407
1987	179,002.29	105,790	95,116	83,886	27.45	3,056
1989	37,645.28	21,413	19,253	18,392	28.56	644
1990	135,201.24	75,348	67,746	67,455	29.12	2,316
1991	23,875.04	13,029	11,714	12,161	29.69	410
1992	60,766.20	32,443	29,170	31,596	30.27	1,044
1993	408,373.46	213,089	191,589	216,784	30.85	7,027
1994	60,687.04	30,926	27,806	32,881	31.44	1,046
1995	802,124.92	396,250	356,270	445,855	32.44	13,744
1998	1,750,807.25	798,018	717,502	1,033,305	34.23	30,187
1999	550,399.59	243,662	219,078	331,322	34.83	9,513
2000	600,351.76	257,731	231,727	368,625	35.45	10,398
2002	312,695.22	125,735	113,049	199,646	36.68	5,443
2003	210,564.18	81,720	73,475	137,089	37.31	3,674
2004	802,411.07	300,102	269,823	532,588	37.94	14,038
2005	1,728,564.34	617,962	555,612	1,172,952	38.94	30,122
2006	1,206,638.29	413,998	372,228	834,410	39.57	21,087
2007	665,201.42	218,452	196,411	468,790	40.22	11,656
2008	1,925,634.26	603,879	542,950	1,382,684	40.86	33,840

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2009	1,950,173.67	582,322	523,568	1,426,606	41.50	34,376
2011	76,461.51	20,484	18,417	58,045	42.81	1,356
2012	105,983.49	26,740	24,042	81,941	43.47	1,885
2013	117,709.02	27,826	25,019	92,690	44.14	2,100
2014	219,138.47	48,583	43,681	175,457	44.47	3,946
2015	290,169.44	59,572	53,562	236,607	45.15	5,240
2016	46,167.97	8,717	7,837	38,331	45.83	836
2017	989,336.36	170,265	153,086	836,250	46.51	17,980
2018	42,068.52	6,563	5,901	36,168	46.89	771
2021	1,217,944.50	127,032	114,215	1,103,730	48.68	22,673
2022	461,489.96	40,057	36,016	425,474	49.10	8,665
2023	332,100.80	23,015	20,693	311,408	49.24	6,324
2024	1,432,501.04	73,344	65,944	1,366,557	49.42	27,652
2025	4,009,990.28	131,127	117,897	3,892,093	49.35	78,867
2026	2,445,000.00	33,496	30,116	2,414,884	47.88	50,436
2027	666,667.00	1,200	1,079	665,588	46.64	14,271
	27,325,289.42	6,908,609	6,211,563	21,113,726		502,465
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.0						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 FEBRUARY 28, 2027

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 60-R3						
NET SALVAGE PERCENT.. 0						
1935	3,546.12	3,446	3,251	295	2.67	110
1936	1,415.92	1,374	1,296	120	2.79	43
1940	37.00	36	34	3	3.42	1
1941	37.00	36	34	3	3.62	1
1942	38.61	37	35	4	3.83	1
1943	764.18	729	688	76	4.05	19
1945	41.83	40	38	4	4.54	1
1951	217.20	200	189	28	6.30	4
1955	5,306.60	4,830	4,557	750	7.07	106
1956	1,375.65	1,244	1,174	202	7.46	27
1960	6,808.47	6,037	5,695	1,113	8.52	131
1963	810.88	702	662	149	9.86	15
1965	7,409.22	6,305	5,948	1,461	10.80	135
1970	9,221.36	7,525	7,099	2,122	12.78	166
1974	16,892.88	13,256	12,505	4,388	14.45	304
1975	15,087.98	11,693	11,031	4,057	15.00	270
1980	24,784.19	17,926	16,911	7,873	17.85	441
1982	18,715.50	13,125	12,382	6,334	19.03	333
1985	25,431.63	16,955	15,995	9,437	20.83	453
1987	43,833.34	28,167	26,572	17,261	22.06	782
1989	3,994.79	2,468	2,328	1,667	23.31	72
1990	12,820.37	7,709	7,273	5,547	24.31	228
1991	8,314.58	4,893	4,616	3,699	24.94	148
1993	54,839.30	30,831	29,085	25,754	26.22	982
1995	99,431.84	53,216	50,203	49,229	27.50	1,790
1997	3,473.46	1,762	1,662	1,811	28.81	63
1998	123,678.60	60,986	57,533	66,146	29.47	2,245
1999	97,160.16	46,239	43,621	53,539	30.47	1,757
2000	129,900.19	59,923	56,530	73,370	31.14	2,356
2002	88,122.79	38,043	35,889	52,234	32.47	1,609
2003	57,108.42	23,786	22,439	34,669	33.15	1,046
2004	71,814.90	28,647	27,025	44,790	34.15	1,312
2005	152,278.38	58,399	55,093	97,185	34.83	2,790
2006	188,911.06	69,500	65,565	123,346	35.51	3,474
2007	182,017.37	64,070	60,443	121,574	36.20	3,358
2008	106,911.51	35,719	33,697	73,215	37.20	1,968
2009	456,669.25	145,221	136,999	319,670	37.89	8,437
2010	249,524.28	75,281	71,018	178,506	38.58	4,627
2011	15,278.43	4,356	4,109	11,169	39.28	284
2012	19,148.24	5,111	4,822	14,326	40.28	356
2013	18,179.38	4,547	4,290	13,889	40.98	339

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
2014	95,689.93	22,305	21,042	74,648	41.68	1,791
2015	68,109.39	14,698	13,866	54,243	42.39	1,280
2016	3,407.99	672	634	2,774	43.39	64
2017	155,556.92	27,969	26,385	129,172	44.10	2,929
2018	2,565.00	416	392	2,173	44.81	48
2020	13,994.84	1,754	1,655	12,340	46.53	265
2021	44,582.59	4,775	4,505	40,078	47.24	848
2022	64,220.47	5,696	5,373	58,847	47.96	1,227
2023	23,050.23	1,614	1,523	21,527	48.69	442
2024	571,138.19	29,242	27,586	543,552	49.42	10,999
2025	40,000.00	1,288	1,215	38,785	50.15	773
2026	80,000.00	1,048	989	79,011	50.35	1,569
2027	10,000.00	17	16	9,984	50.17	199
	3,493,668.41	1,065,864	1,005,517	2,488,151		65,018

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.3 1.86

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.22 COLLECTION SEWERS - MANHOLES - RELINING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
2008	21,626.52	8,437	7,761	13,866	29.18	475
2015	9,600.00	2,364	2,175	7,425	35.73	208
2016	10,900.00	2,454	2,257	8,643	36.73	235
	42,126.52	13,255	12,193	29,934		918
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.6	2.18

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 363 CUSTOMER SERVICE LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1935	14,874.53	14,454	13,156	1,719	2.67	644
1936	5,793.48	5,620	5,115	678	2.79	243
1940	1,386.56	1,322	1,203	184	4.25	43
1941	132.60	126	115	18	4.42	4
1942	226.32	215	196	30	4.62	6
1943	5,035.62	4,761	4,333	703	4.83	146
1945	150.30	142	129	21	4.54	5
1951	1,179.44	1,089	991	188	6.30	30
1955	862.71	785	715	148	7.07	21
1956	7,240.80	6,549	5,961	1,280	7.46	172
1960	1,150.29	1,028	936	214	7.96	27
1963	4,123.68	3,623	3,298	826	8.80	94
1965	1,389.93	1,200	1,092	298	9.76	31
1970	1,921.52	1,601	1,457	465	11.36	41
1974	17,776.20	14,230	12,952	4,824	13.12	368
1975	4,514.22	3,592	3,269	1,245	13.27	94
1980	4,922.50	3,676	3,346	1,576	15.83	100
1982	15,630.16	11,380	10,358	5,272	16.68	316
1985	4,984.58	3,468	3,157	1,828	18.22	100
1986	11,150.30	7,618	6,934	4,216	18.86	224
1987	187,658.66	125,806	114,507	73,152	19.50	3,751
1989	719.04	463	421	298	20.81	14
1990	17,332.52	10,994	10,007	7,326	21.14	347
1991	2,274.18	1,411	1,284	990	21.80	45
1992	4,787.28	2,904	2,643	2,144	22.47	95
1993	50,232.91	29,763	27,090	23,143	23.15	1,000
1994	3,671.48	2,135	1,943	1,728	23.51	74
1995	98,552.78	55,860	50,843	47,710	24.20	1,971
1997	4,553.22	2,445	2,225	2,328	25.58	91
1998	365,508.00	191,745	174,525	190,983	25.98	7,351
1999	161,030.37	81,981	74,618	86,412	26.68	3,239
2000	184,894.60	91,209	83,018	101,877	27.39	3,719
2002	82,400.32	38,209	34,778	47,622	28.53	1,669
2003	81,229.44	36,334	33,071	48,158	29.24	1,647
2004	149,352.34	64,326	58,549	90,803	29.96	3,031
2005	250,142.77	103,509	94,213	155,930	30.69	5,081
2006	164,083.11	65,453	59,575	104,508	31.15	3,355
2007	180,950.25	69,033	62,833	118,117	31.88	3,705
2008	261,457.11	95,170	86,623	174,834	32.62	5,360
2009	160,324.28	55,520	50,534	109,790	33.35	3,292
2011	25,219.29	7,863	7,157	18,062	34.58	522

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 363 CUSTOMER SERVICE LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
2012	37,661.36	11,103	10,106	27,555	35.08	785
2013	48,691.15	13,444	12,237	36,454	35.84	1,017
2014	25,417.30	6,535	5,948	19,469	36.60	532
2015	62,481.86	14,946	13,604	48,878	37.11	1,317
2016	7,939.83	1,744	1,587	6,353	37.88	168
2017	217,586.87	43,757	39,827	177,760	38.41	4,628
2020	7,461.00	1,065	969	6,492	40.06	162
2021	393,973.01	48,222	43,891	350,082	40.63	8,616
2022	37,863.60	3,851	3,505	34,359	41.21	834
2023	750,235.34	60,769	55,312	694,923	41.58	16,713
2024	114,458.38	6,868	6,251	108,207	41.78	2,590
	4,244,589.39	1,430,916	1,302,407	2,942,182		89,430
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.9 2.11

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 363.21 CUSTOMER SERVICE LINES - CLEANOUTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1999	23,533.15	11,981	10,917	12,616	26.68	473
2000	33,574.45	16,562	15,091	18,483	27.39	675
2002	1,624.01	753	686	938	28.53	33
2003	1,360.64	609	555	806	29.24	28
2005	37,159.17	15,376	14,010	23,149	30.69	754
2006	40,081.50	15,989	14,568	25,514	31.15	819
2007	31,663.45	12,080	11,007	20,656	31.88	648
2008	43,535.11	15,847	14,439	29,096	32.62	892
2009	31,737.69	10,991	10,015	21,723	33.35	651
2011	3,686.64	1,149	1,047	2,640	34.58	76
2012	1,050.94	310	282	769	35.08	22
2013	4,311.69	1,190	1,084	3,228	35.84	90
2015	9,289.85	2,222	2,025	7,265	37.11	196
2017	38,491.16	7,741	7,053	31,438	38.41	818
	301,099.45	112,800	102,779	198,320		6,175

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 2.05

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 364.2 FLOW MEASURING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S1.5						
NET SALVAGE PERCENT.. 0						
2022	11,101.25	2,425	2,139	8,962	16.70	537
2023	13,659.98	2,369	2,089	11,571	17.48	662
2024	4,788.51	609	537	4,252	18.30	232
	29,549.74	5,403	4,765	24,785		1,431
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.3	4.84

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 370 RECEIVING WELLS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. 0						
1955	131.29	129	124	7	1.33	5
1993	11,878.20	9,038	8,660	3,218	10.58	304
1997	6,866.47	4,848	4,645	2,221	12.35	180
1999	9,346.07	6,310	6,046	3,300	13.32	248
2000	16,395.11	10,755	10,306	6,089	13.98	436
2008	18,742.20	9,236	8,850	9,892	19.21	515
2013	27,443.61	10,165	9,740	17,704	23.23	762
	90,802.95	50,481	48,371	42,432		2,450
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.3 2.70

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 371 PUMPING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1982	11,481.97	10,052	8,783	2,699	6.35	425
1987	10,112.95	8,504	7,430	2,683	7.50	358
1993	26,870.17	20,988	18,337	8,533	9.44	904
1995	23,773.68	17,992	15,720	8,054	10.18	791
1997	5,237.01	3,838	3,353	1,884	10.82	174
1998	16,425.44	11,818	10,326	6,099	11.18	546
1999	7,285.61	5,140	4,491	2,795	11.55	242
2000	156,640.72	108,192	94,529	62,112	11.94	5,202
2001	19,488.63	13,155	11,494	7,995	12.36	647
2003	15,173.38	9,732	8,503	6,670	13.23	504
2004	22,105.49	13,778	12,038	10,067	13.70	735
2005	64,293.04	38,865	33,957	30,336	14.18	2,139
2008	4,188.95	2,275	1,988	2,201	15.70	140
2010	25,812.72	12,906	11,276	14,537	16.67	872
2013	15,169.60	6,447	5,633	9,537	18.49	516
2014	10,019.65	3,998	3,493	6,527	19.08	342
2015	422.85	157	137	286	19.68	15
2016	139,209.37	47,818	41,779	97,430	20.39	4,778
2017	41,035.44	12,893	11,265	29,770	21.10	1,411
2018	148,645.93	42,260	36,923	111,723	21.82	5,120
2019	2,496.85	634	554	1,943	22.54	86
2021	13,599.25	2,589	2,262	11,337	24.10	470
2022	19,116.44	3,024	2,642	16,474	24.83	663
2023	35,130.40	4,381	3,828	31,302	25.74	1,216
2024	185,750.40	16,940	14,800	170,950	26.57	6,434
2025	68,525.80	3,920	3,425	65,101	27.49	2,368
2026	30,000.00	687	600	29,400	28.40	1,035
	1,118,011.74	422,983	369,566	748,446		38,133

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.6 3.41

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. 0						
1939	8.02	8	8			
1979	410.00	348	324	86	8.51	10
1980	38,356.25	32,400	30,156	8,200	8.58	956
1982	848.00	701	652	196	9.39	21
1985	44,906.00	35,925	33,437	11,469	10.42	1,101
1986	17,000.00	13,481	12,547	4,453	10.62	419
1987	164,575.35	128,599	119,693	44,882	11.10	4,043
1993	353,214.80	250,924	233,547	119,668	13.73	8,716
1994	19,750.46	13,742	12,790	6,960	14.28	487
1995	299,914.09	204,182	190,042	109,872	14.85	7,399
1996	31,502.15	21,059	19,601	11,901	15.21	782
1999	72,797.12	45,112	41,988	30,809	16.98	1,814
2000	5,821.43	3,509	3,266	2,555	17.58	145
2001	4,725.64	2,765	2,574	2,152	18.19	118
2002	376.35	213	198	178	19.00	9
2003	661.87	362	337	325	19.62	17
2004	20,438.50	10,794	10,047	10,392	20.25	513
2005	81,744.16	41,444	38,574	43,170	21.07	2,049
2006	66,973.62	32,529	30,276	36,698	21.89	1,676
2007	47,083.33	21,946	20,426	26,657	22.53	1,183
2008	1,300.00	578	538	762	23.35	33
2009	1,089.99	460	428	662	24.18	27
2010	32,258.50	12,903	12,009	20,250	25.00	810
2011	77,200.78	29,151	27,132	50,069	25.83	1,938
2012	1,128.89	401	373	756	26.66	28
2013	196,295.23	64,915	60,420	135,875	27.66	4,912
2014	376,413.69	115,860	107,837	268,577	28.49	9,427
2015	2,915,229.64	829,966	772,490	2,142,740	29.32	73,081
2016	2,492.29	649	604	1,888	30.32	62
2017	39,229.58	9,254	8,613	30,617	31.32	978
2018	64,957.09	13,790	12,835	52,122	32.15	1,621
2019	28,337.74	5,322	4,953	23,385	33.15	705
2020	12,797.68	2,090	1,945	10,853	34.15	318
2021	1,408,830.55	195,546	182,005	1,226,826	35.15	34,903
2022	1,188,948.47	135,897	126,486	1,062,462	36.15	29,390
2023	107,988.11	9,697	9,025	98,963	37.15	2,664

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. 0						
2024	4,688,941.88	306,188	284,985	4,403,957	38.15	115,438
2025	421,411.77	17,194	16,004	405,408	39.15	10,355
2026	371,000.00	6,047	5,628	365,372	40.15	9,100
	13,206,959.02	2,615,951	2,434,793	10,772,166		327,248
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.9 2.48

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 382 OUTFALL SEWER LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. 0						
2012	10,962.50	4,341	4,330	6,632	22.37	296
2022	92,120.02	11,865	11,835	80,285	31.57	2,543
	103,082.52	16,206	16,165	86,918		2,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.6	2.75

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 390 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	13,114.74	3,060	2,743	10,372	15.33	677
2023	3,082.08	565	507	2,575	16.33	158
	16,196.82	3,625	3,250	12,947		835
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.5 5.16

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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
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	8,345	7,584	1,357	0.33	1,357
2025	5,750.00	1,917	1,742	4,008	3.33	1,204
	14,691.08	10,262	9,326	5,365		2,561
	18,479.31	14,050	13,114	5,365		2,561
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.1 13.86

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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	76,477.08	66,280	74,392	2,085	1.33	1,568
	76,477.08	66,280	74,392	2,085		1,568
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.3 2.05

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	3,320.79	1,417	1,367	1,954	14.33	136
2017	12,800.56	4,950	4,774	8,027	15.33	524
2021	4,182.75	948	914	3,269	19.33	169
2024	11,787.94	1,257	1,213	10,575	22.33	474
	32,092.04	8,572	8,268	23,824		1,303
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.3	4.06

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 394 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	2,776	2,574	2,186	8.33	262
2024	3,754.79	501	465	3,290	17.33	190
2025	15,000.00	1,250	1,159	13,841	18.33	755
2026	15,000.00	500	464	14,536	19.33	752
	38,514.24	5,027	4,661	33,853		1,959
	40,439.87	6,953	6,587	33,853		1,959
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.3	4.84

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 396 COMMUNICATION EQUIPMENT - SCADA

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
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	6,290	5,856	1,401	1.33	1,053
2020	4,148.80	2,766	2,575	1,573	3.33	472
2021	52,412.61	29,701	27,653	24,759	4.33	5,718
2022	162,241.13	75,713	70,493	91,748	5.33	17,214
2023	117,382.41	43,041	40,074	77,309	6.33	12,213
2024	156,368.71	41,699	38,824	117,544	7.33	16,036
2025	244,528.41	40,756	37,946	206,582	8.33	24,800
	744,339.63	239,966	223,423	520,917		77,506
	869,774.62	365,401	348,858	520,917		77,506
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.7 8.91

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	5,275.14	4,806	4,486	789	1.33	593
2015	6,631.00	5,157	4,814	1,817	3.33	546
2021	17,327.07	6,546	6,110	11,217	9.33	1,202
2022	18,970.00	5,902	5,509	13,461	10.33	1,303
2024	21,539.13	3,829	3,574	17,965	12.33	1,457
	69,742.34	26,240	24,493	45,249		5,101
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.9 7.31

**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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2023	17,841.44	1,236	1,347	16,494	49.24	335
2024	59,393.69	3,041	3,314	56,080	49.42	1,135
	77,235.13	4,277	4,661	72,574		1,470
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					49.4	1.90

**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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
2005	74,864.25	37,956	20,977	53,887	21.07	2,558
	74,864.25	37,956	20,977	53,887		2,558
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.1	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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
2005	236,722.85	119,001	69,105	167,618	21.44	7,818
	236,722.85	119,001	69,105	167,618		7,818
CONEWAGO INDUSTRIAL PARK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
2009	20,519.96	13,993	8,126	12,394	8.24	1,504
	20,519.96	13,993	8,126	12,394		1,504
MEMPHORD ESTATES						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2024	30,288.00	3,280	1,905	28,383	21.96	1,292
	30,288.00	3,280	1,905	28,383		1,292
	287,530.81	136,274	79,136	208,395		10,614
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.6	3.69

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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2.5						
2005	14,637.79	9,832	8,269	6,369	10.59	601
2009	55,783.55	32,126	27,020	28,764	13.01	2,211
	70,421.34	41,958	35,289	35,132		2,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 3.99

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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
2005	24,269.59	8,676	19,637	4,633	38.94	119
2024	40,896.00	2,094	4,740	36,156	49.42	732
	65,165.59	10,770	24,377	40,789		851
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.9 1.31

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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
2000	9,669.35	4,151	3,824	5,845	35.45	165
2002	23,573.21	9,479	8,732	14,841	36.68	405
2005	541,016.40	193,413	178,168	362,848	38.94	9,318
2009	84,847.13	25,335	23,338	61,509	41.50	1,482
2014	219,269.54	48,612	44,781	174,489	44.47	3,924
2016	46,193.94	8,721	8,034	38,160	45.83	833
2024	231,869.00	11,872	10,936	220,933	49.42	4,471
	1,156,438.57	301,583	277,813	878,626		20,598

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.7    1.78

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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
2000	3,403.47	1,570	1,899	1,504	31.14	48
2002	5,470.83	2,362	2,857	2,614	32.47	81
2005	26,786.06	10,272	12,426	14,360	34.83	412
2009	44,344.44	14,102	17,060	27,284	37.89	720
2014	95,689.93	22,305	26,983	68,707	41.68	1,648
2016	3,407.99	672	813	2,595	43.39	60
2024	42,016.00	2,151	2,602	39,414	49.42	798
	221,118.72	53,434	64,640	156,479		3,767

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.5    1.70

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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
1980	975.44	728	975			
1989	719.04	463	719			
1991	2,274.18	1,411	2,274			
2000	969.87	478	944	26	27.39	1
2002	1,003.31	465	919	84	28.53	3
2005	41,917.84	17,346	34,274	7,644	30.69	249
2009	11,972.89	4,146	8,192	3,781	33.35	113
2014	25,417.30	6,535	12,912	12,505	36.60	342
2016	19,339.08	4,249	8,396	10,943	37.88	289
2017	13,200.00	2,655	5,246	7,954	38.41	207
2018	2,200.00	400	790	1,410	38.95	36
2019	26,400.00	4,290	8,477	17,923	39.50	454
2020	33,000.00	4,709	9,304	23,696	40.06	592
2021	6,600.00	808	1,597	5,003	40.63	123
2024	209,986.00	12,599	24,894	185,092	41.78	4,430
	395,974.95	61,282	119,913	276,062		6,839

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.4 1.73

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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
2005	7,919.97	4,788	5,796	2,124	14.18	150
2024	5,996.00	547	662	5,334	26.57	201
	13,915.97	5,335	6,458	7,458		351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.2 2.52

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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
2005	56,165.25	28,476	28,130	28,035	21.07	1,331
2015	2,853,944.52	812,518	802,644	2,051,301	29.32	69,963
2024	126,228.00	8,243	8,143	118,085	38.15	3,095
	3,036,337.77	849,237	838,917	2,197,421		74,389
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.5 2.45

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 FEBRUARY 28, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2023	1,273.00	233	639	634	16.33	39
	1,273.00	233	639	634		39
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.3	3.06

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**PART III. 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
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-
2026 TRANSACTION YEAR				
361.20	5,800.00	87,000.00		87,000.00-
380.40	21,775.00			
	27,575.00	87,000.00		87,000.00-
TOTAL	164,346.69	471,580.53		471,580.53-