

THE YORK WATER COMPANY

YORK, PENNSYLVANIA

COST OF SERVICE ALLOCATION STUDY

AS OF FEBRUARY 28, 2027

AND

PROPOSED CUSTOMER RATES



GANNETT FLEMING

Excellence Delivered As Promised

THE YORK WATER COMPANY

York, Pennsylvania

COST OF SERVICE ALLOCATION STUDY AS

OF FEBRUARY 28, 2027

AND

PROPOSED CUSTOMER RATES

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

May 28, 2025

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

Attention Mr. Matthew E. Poff
Chief Financial Officer

Pursuant to your request, we have conducted a cost of service allocation study based on proforma revenue requirements estimated for the test year ended February 28, 2027, and have prepared proposed rate schedules designed to produce the pro forma revenue requirements.

The attached report presents the results of the study, as well as supporting schedules which set forth the detailed cost allocation calculations. Schedule A presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink, appearing to read "Gregory R. Herebert".

GREGORY R. HEREBERT
Assistant Project Manager, Rate Studies

GRH:mle

083718.200

CONTENTS

PART I. INTRODUCTION

Plan of Report 2
Basis of the Study 2
Allocation Procedures 3
Results of Study 4
Design of Proposed Rates 5
Schedule A. Comparison of Pro Forma Cost of Service with Revenues
Under Present and Proposed Rates for the Twelve Months
Ended February 28, 2027 6
Schedule B. Development of Rate of Return by Customer Classification
Under Present Rates 7
Schedule C. Development of Rate of Return by Customer Classification
Under Proposed Rates 8

PART II. COST OF SERVICE
BY CUSTOMER CLASSIFICATION

Schedule D. Cost of Service as of February 28, 2027 at Proposed
Revenue Level Allocated to Residential, Commercial, Industrial,
and Fire Protection Customer Classifications 10
Schedule E. Factors for Allocating Cost of Service to Customer
Classifications 14
Schedule F. Summary of Average Daily Send-Out and Maximum Daily and
Hourly Usage for the Years 2000-2024 42
Schedule G. Basis for Allocation of Demand-Related Costs of Fire Service
to Private and Public Fire Protection..... 43

PART III. PROPOSED CUSTOMER RATES

Schedule H. Comparison of Present and Proposed Base Rates 46
Schedule I. Application of Present and Proposed Rates to Consumption Analysis for
the Twelve Months Ended February 28, 2027 49
Schedule J. Comparison of Bills Under Present and Proposed Rates 53

CONTENTS, cont.

APPENDIX

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1.a	A-2
RS1.b	A-3
RS1.c.....	A-4
RS1.d	A-14
RS1.e	A-15
RS1.f	A-16
RS1.g	A-19
RS1.h	A-20
RS1.i.....	A-21
RS1.j.....	A-22
RS2	A-32

PART I. INTRODUCTION

THE YORK WATER COMPANY
COST OF SERVICE ALLOCATION STUDY
AS OF FEBRUARY 28, 2027
AND PROPOSED CUSTOMER RATES

PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the cost of service allocation study as of February 28, 2027, prepared for The York Water Company. Part I, Introduction, contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Part II, Cost of Service by Customer Classification, presents detailed schedules of the allocation of costs to customer classifications, as well as the bases for the allocations. Part III, Proposed Customer Rates, sets forth the proposed rate structure, the application of present and proposed rates to the consumption analysis and comparisons of customers' bills under present and proposed rates.

BASIS OF THE STUDY

The purpose of the study was to allocate costs to several customer classifications within the gravity and repumped service areas based on considerations of quantity of water consumed, variability of rate of flow, and costs associated with metering, billing and accounting. The allocation study was based on recognized procedures for allocating the several categories of costs to customer classifications in proportion to each classification's use of the facilities, commodities and services which entail the total cost of providing water service.

ALLOCATION PROCEDURES

The allocation study was based on the Base-Extra Capacity Method for allocating costs to customer classifications. The method is described in the 2017 and prior editions of the Water Rates Manual, published by the American Water Works Association. The four basic categories of cost responsibility are base, extra capacity, customer and fire protection costs. The following discussions present a brief description of these costs and the manner in which they were allocated.

Base Costs are costs that tend to vary with the quantity of water used, plus costs associated with supplying, treating, pumping and distributing water to customers under average load conditions, without the elements necessary to meet peak demands. Base costs were allocated to customer classifications on the basis of average daily usage.

Extra Capacity Costs are costs associated with meeting usage requirements in excess of the average. They include operating and capital costs for additional plant and system capacity beyond that required for average use. The extra capacity costs in this study are subdivided into costs necessary to meet maximum day extra demand and costs to meet maximum hour extra demand. The extra capacity costs were allocated to customer classifications on the bases of each classification's maximum day and hour usage in excess of average usage. (Extra capacity costs related to fire protection are allocated directly to the fire protection classifications.)

Customer Costs are costs associated with serving customers regardless of their usage or demand characteristics. Customer costs include the operating and capital costs related to meters and services, meter reading costs, and billing and collecting costs. The customer costs were allocated on the bases of the relative cost of meters and services, the number of meter readings and the number of bills.

Fire Protection Costs are costs associated with providing the facilities to meet the potential peak demand of fire protection service. Fire protection costs are subdivided into costs to meet Public Fire Protection and Private Fire Protection demands. Operating and capital costs for hydrants were allocated to Public Fire Protection for the gravity and repumped service areas on the basis of the number of hydrants. The extra capacity costs assigned to fire protection service were allocated to Public and Private Fire Protection on the basis of the total relative demands of the hydrants and fire service lines.

Public fire costs exceeding 25% of the public fire cost of service were reallocated to the other classifications within the gravity and repumped service areas. Such costs cannot be recovered from public hydrant rates, in accordance with Section 1328 of the Public Utility Code, and therefore have become the permanent responsibility of the remaining classes.

RESULTS OF STUDY

The data summarized in Schedule A, "Comparison of Pro Forma Cost of Service with Revenues Under Present and Proposed Rates for the Twelve Months Ended February 28, 2027," constitute the principal results of the allocation study.

The cost of service by customer classification, shown in column 2 of Schedule A, is developed in Schedule D, "Cost of Service as of February 28, 2027, at Proposed Revenue Level Allocated to Residential, Commercial, Industrial and Fire Protection Customer Classifications". The allocation of the total cost of service to the several customer classifications was performed by applying the allocation factors referenced in column 2 to the cost of service by account in column 3. The bases of the allocation factors are presented in Schedule E.

Schedule F, "Summary of Average Daily Send-Out and Maximum Daily and Hourly Usage for the Years 2000-2024," presents the experienced maximum day and hour ratios for the overall system. Schedule G, "Basis for Allocation of Demand-Related Costs of Fire Service to Private and Public Fire Protection," presents the calculation of the total relative demand of fire hydrants and fire service lines.

DESIGN OF PROPOSED RATES

The results of the cost of service allocation study were discussed with Company management in order that it be afforded the opportunity of performing its role in the design of proposed rates. The rate design guidelines developed during the discussion were (1) increase the existing public fire hydrant rates so that such rates are sufficient to recover 25% of the cost of service in accordance with Section 1328 of the Public Utility Code; and (2) increase all other rates by varying percentages to achieve the total revenue requirement and to move revenues by class toward the indicated cost of service for each classification.

The proposed rate structure, as presented in Part III, Proposed Customer Rates, Schedule I, consists of customer charges by meter size and consumption charges by class and service area. The revenues resulting from the proposed rate structure are shown in columns 6 and 7 of Schedule A, and reflect the movement toward cost of service with each classification's increase indicated in column 9.

Pursuant to Section 1328 of the Public Utility Code, public fire hydrant rates were increased so that existing rates are sufficient to recover 25% of the cost of service.

The application of the present and proposed base rates to the pro forma consumption analysis is set forth in Schedule J. Comparisons of bills under present and proposed base rates are shown in Schedule K.

THE YORK WATER COMPANY
WATER OPERATIONS
COMPARISON OF PRO FORMA COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2027

Customer Classification (1)	Pro Forma Cost of Service 12 Months Ending 2/28/2024		Pro Forma Revenues, 12 Months Ending 2/28/2024		Under Present Rates*		Under Proposed Rates		Proposed Increase	
	Amount (Schedule D) (2)	Percent of Total (3)	Amount (Schedule J) (4)	Percent of Total (5)	Amount (Schedule K) (6)	Percent of Total (7)	Amount (8)	Percent Increase (9)		
Residential										
Gravity	\$ 14,733,407	16.8%	\$ 11,660,722	17.3%	\$ 14,733,192	16.8%	\$ 3,072,470	26.3%		
Repumped	40,046,635	45.5%	30,262,755	44.9%	40,047,125	45.6%	9,784,370	32.3%		
Total	54,780,042	62.3%	41,923,477	62.2%	54,780,317	62.4%	12,856,840	30.7%		
Commercial										
Gravity	6,108,613	7.0%	4,823,965	7.1%	6,108,079	7.0%	1,284,114	26.6%		
Repumped	14,097,442	16.2%	10,424,286	15.4%	14,097,563	16.1%	3,673,277	35.2%		
Total	20,206,055	23.2%	15,248,251	22.5%	20,205,642	23.1%	4,957,391	32.5%		
Industrial										
Gravity	1,370,537	1.6%	1,045,820	1.5%	1,370,304	1.6%	324,484	31.0%		
Repumped	5,711,700	6.5%	4,218,893	6.3%	5,711,526	6.5%	1,492,633	35.4%		
Total	7,082,237	8.1%	5,264,713	7.8%	7,081,830	8.1%	1,817,117	34.5%		
Private Fire										
Gravity	979,793	1.1%	851,176	1.3%	979,710	1.1%	128,534	15.1%		
Repumped	2,581,559	2.9%	2,285,716	3.4%	2,582,189	2.9%	296,473	13.0%		
Total	3,561,352	4.0%	3,136,892	4.7%	3,561,899	4.0%	425,007	13.5%		
Public Fire										
Gravity	345,404	0.4%	325,248	0.5%	345,287	0.4%	20,039	6.2%		
Repumped	1,770,110	2.0%	1,579,987	2.3%	1,769,881	2.0%	189,894	12.0%		
Total	2,115,514	2.4%	1,905,236	2.8%	2,115,168	2.4%	209,932	11.0%		
Total Sales	\$ 87,745,201	100.0%	\$ 67,478,569	100.0%	\$ 87,744,856	100.0%	\$ 20,266,287	30.0%		
Other Revenue										
Gravity	872,086		826,252		872,086		45,834	5.5%		
Repumped	88,617,286		68,304,821		88,616,942		20,312,121	29.7%		
Total	\$ 88,617,286		\$ 68,304,821		\$ 88,616,942		\$ 20,312,121			

* Present base rate revenue from Schedule J (excludes DSIC and STAS surcharges).

THE YORK WATER COMPANY

DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PRESENT RATES

Item (1)	Cost of Service (2)	Gravity System				Repumping System					
		Residential (3)	Commercial (4)	Industrial (5)	Fire Protection Private (6)	Public (7)	Residential (8)	Commercial (9)	Industrial (10)	Fire Protection Private (11)	Public (12)
1. Revenues From Sales	\$ 67,478,569	\$ 11,660,722	\$ 4,823,965	\$ 1,045,820	\$ 851,176	\$ 325,248	\$ 30,262,755	\$ 10,424,286	\$ 4,218,893	\$ 2,285,716	\$ 1,579,987
2. Other Revenues	(826,252)	(138,728)	(55,772)	(12,559)	(8,841)	(11,733)	(344,960)	(120,881)	(50,814)	(22,309)	(59,655)
3. Total Operating Revenues	66,652,317	11,521,995	4,768,193	1,033,261	842,335	313,516	29,917,795	10,303,405	4,168,078	2,263,407	1,520,332
4. Less: Operating Expenses	49,131,110	9,435,915	3,609,384	786,827	485,716	(166,221)	24,301,286	7,531,469	2,940,341	1,123,095	(916,701)
5. Return And Income Taxes (Ln 3 - Ln 4)	17,521,207	2,086,080	1,158,809	246,434	356,619	479,736	5,616,509	2,771,936	1,227,738	1,140,312	2,437,033
6. Less: Taxable Exclusions (Factor 24)	9,167,897	1,211,079	575,744	135,685	117,349	191,609	3,440,712	1,494,367	649,087	345,630	1,006,635
7. Taxable Income	8,353,310	875,001	583,065	110,749	239,270	288,127	2,175,797	1,277,569	578,651	794,682	1,430,398
8. Less: Income Taxes (Tax. Inc.)	(1,831,122)	(241,891)	(114,994)	(27,101)	(23,438)	(38,270)	(687,220)	(298,473)	(129,643)	(69,033)	(201,057)
9. Net Return (Line 5 - Line 8)	19,352,329	2,327,971	1,273,804	273,535	380,057	518,007	6,303,729	3,070,409	1,357,381	1,209,346	2,638,091
10. Original Cost Measure Of Value	444,597,217	58,720,972	27,919,811	6,592,219	5,695,825	9,270,772	166,913,011	72,450,330	31,468,466	16,770,184	48,795,628
11. Rate Of Return, Percent	4.35	3.96	4.56	4.15	6.67	5.59	3.78	4.24	4.31	7.21	5.41
12. Relative Rate Of Return	1.00	0.91	1.05	0.95	1.53	1.28	0.87	0.97	0.99	1.66	1.24

THE YORK WATER COMPANY
WATER OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PROPOSED RATES

Item (1)	Cost of Service (2)	Gravity System					Repumping System				
		Residential (3)	Commercial (4)	Industrial (5)	Fire Protection (7)		Residential (8)	Commercial (9)	Industrial (10)	Fire Protection (12)	
					Private (6)	Public (7)				Private (11)	Public (12)
1. Revenues From Sales	\$ 87,744,856	\$ 14,733,192	\$ 6,108,079	\$ 1,370,304	\$ 979,710	\$ 345,287	\$ 40,047,125	\$ 14,097,563	\$ 5,711,526	\$ 2,582,189	\$ 1,769,881
2. Other Revenues	872,086	139,447	57,819	13,188	9,767	13,692	355,985	130,726	55,465	25,639	70,377
3. Total Operating Revenues	88,616,942	14,872,639	6,165,898	1,383,472	989,477	358,979	40,403,110	14,228,289	5,766,991	2,607,828	1,840,258
4. Less: Operating Expenses	49,401,924	9,692,504	3,703,708	803,318	487,603	(460,505)	25,685,095	7,836,063	2,990,717	1,128,780	(2,465,359)
5. Return And Income Taxes (Ln 3 - Ln 4)	39,215,017	5,180,134	2,462,190	580,154	501,874	819,484	14,718,015	6,392,225	2,776,274	1,479,049	4,305,618
6. Less: Taxable Exclusions (Factor 24)	9,167,897	1,211,079	575,744	135,685	117,349	191,609	3,440,712	1,494,367	649,087	345,630	1,006,635
7. Taxable Income	30,047,120	3,969,055	1,886,447	444,469	384,525	627,875	11,277,303	4,897,858	2,127,187	1,133,419	3,298,983
8. Less: Income Taxes (Tax. Inc.)	3,563,378	470,702	223,719	52,711	45,602	74,462	1,337,409	580,852	252,269	134,416	391,236
9. Net Return (Line 5 - Line 8)	35,651,639	4,709,432	2,238,471	527,443	456,272	745,022	13,380,606	5,811,373	2,524,005	1,344,633	3,914,382
10. Original Cost Measure Of Value	444,597,217	58,720,972	27,919,811	6,592,219	5,695,825	9,270,772	166,913,011	72,450,330	31,468,466	16,770,184	48,795,628
11. Rate Of Return, Percent	8.02	8.02	8.02	8.00	8.01	8.04	8.02	8.02	8.02	8.02	8.02
12. Relative Rate Of Return	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

PART II. COST OF SERVICE BY
CUSTOMER CLASSIFICATION

THE YORK WATER COMPANY
WATER OPERATIONS
COST OF SERVICE AS OF FEBRUARY 28, 2027 AT PROPOSED REVENUE LEVEL
ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS:

Account	Factor Ref	Cost of Service (3)	Gravity System				Repumping System					
			Residential (4)		Commercial (5)		Industrial (6)		Fire Protection (7)		Public (8)	
			(9)	(10)	(11)	(12)	(13)					
OPERATION AND MAINTENANCE EXPENSES												
SOURCE OF SUPPLY EXPENSES												
Salaries and Wages	1	190,794	33,122	25,395	6,869	38	57	61,359	42,738	20,949	76	191
Operations and Supervisor	1	576,571	100,093	76,742	20,757	115	173	185,425	129,152	63,308	231	577
Maintenance	1	1,150,568	199,739	153,141	41,420	230	345	370,023	257,727	126,332	460	1,151
Power Purchased	1	39,704	6,893	5,285	1,429	8	12	12,769	8,894	4,360	16	40
Fuel - Pumping	1											
Supplies and Miscellaneous Expense	1	129,081	22,408	17,181	4,647	26	39	41,512	28,914	14,173	52	129
Operations	1	381,173	66,172	50,734	13,722	76	114	122,585	85,383	41,853	152	381
Maintenance	1	2,467,892	428,426	328,476	88,844	494	740	793,674	552,808	270,975	987	2,468
TOTAL SOURCE OF SUPPLY EXPENSES												
WATER TREATMENT EXPENSES												
Salaries and Wages	3	1,540,067	309,091	175,722	45,740	154	308	572,597	295,693	139,222	462	1,078
Operations and Supervisor	3	165,122	33,140	18,840	4,904	17	33	61,392	31,703	14,927	50	116
Maint. of Purification Equipmen	3	153,365	30,780	17,499	4,555	15	31	57,021	29,446	13,864	46	107
Maint. of Structures	3											
Maintenance Supervisor	1	84,844	14,729	11,293	3,054	17	25	27,286	19,005	9,316	34	85
Power Purchased	1											
Fuel - Pumping	1											
Chemicals	1	1,661,328	288,406	221,123	59,808	332	498	534,283	372,137	182,414	665	1,661
Supplies and Miscellaneous Expense	3	867,292	174,066	98,958	25,759	87	173	322,459	166,520	78,403	260	607
Operations and Supervisor	3	492,719	98,889	56,219	14,634	49	99	183,193	94,602	44,542	148	345
Maint. of Purification Struct. & Equip	3	4,964,737	949,101	599,654	158,454	671	1,168	1,758,231	1,009,107	482,688	1,664	3,999
TOTAL WATER TREATMENT EXPENSES												
TRANSMISSION AND DISTRIBUTION EXPENSES												
Salaries and Wages - Operations	16	1,879,842	478,557	115,598	15,977	31,954	-	1,049,780	127,440	15,601	44,735	-
Operations and Supervisor	15	376,510	99,662	15,060	1,431	10,166	-	219,656	15,023	1,318	14,194	-
Operation of Service Lines	14	221,105	52,468	21,713	3,626	-	-	114,157	25,516	3,626	-	-
Operation of Meters	12	419,774	74,636	42,439	11,040	42	84	158,716	82,402	38,661	3,232	8,521
Maintenance of Structures and Equip	4	7,373	3,506	1,998	521	532	817	-	-	-	-	-
Maintenance of Mains - Trans. Gravity	5	38,789	26,165	16,553	4,010	8,142	-	18,010	9,290	4,379	1,955	5,155
Maintenance of Mains - Trans. Repump	6	67,400	33,196	16,553	4,010	8,142	-	18,010	9,290	4,379	1,955	5,155
Maintenance of Mains - Dist. Gravity	7	331,968	54,802	8,281	787	5,590	-	126,115	72,303	31,670	28,018	73,863
Maintenance of Mains - Dist. Repump	15	207,033	12,354	5,112	854	-	-	120,783	8,261	725	7,805	-
Maintenance of Services	14	52,060	12,354	5,112	854	-	-	26,879	6,008	854	-	-
Maintenance of Meters & MIU's	13	139,341	39,687	17,226	3,977	3,305	31,170	104,203	41,266	17,665	9,505	108,170
Maintenance of Hydrants	17	292,459	952,234	-	-	-	10,324	466,499	324,712	159,214	476	45,302
Maintenance Supervisor	2											1,333
Purchased Power - Booster Stations	16	438,975	111,763	26,997	3,731	7,463	-	245,168	29,763	3,643	10,448	-
Supplies and Miscellaneous Expense	14	81,365	19,308	7,990	1,334	1,334	-	42,000	9,389	1,334	-	-
Operations and Supervisor	15	290,322	76,848	11,613	1,103	7,839	-	169,374	11,584	1,016	10,945	-
Operation of Meters	12	252,262	44,852	25,504	6,634	25	50	95,380	49,519	23,233	1,942	5,121
Maintenance of Structures	4	30,151	14,337	8,171	2,129	2,174	3,341	-	-	-	-	-
Maintenance of Mains - Trans. Gravity	5	158,622	-	-	-	-	-	73,648	37,990	17,908	7,995	21,081
Maintenance of Mains - Trans. Repump												

THE YORK WATER COMPANY
WATER OPERATIONS
COST OF SERVICE AS OF FEBRUARY 28, 2027 AT PROPOSED REVENUE LEVEL
ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS:

Account	Factor Ref	Cost of Service (3)	Gravity System					Fire Protection					Repumping System				
			Residential (4)	Commercial (5)	Industrial (6)	Fire Protection		Residential (9)	Commercial (10)	Industrial (11)	Fire Protection		Residential (13)	Commercial (14)	Industrial (15)	Fire Protection	
						Private (7)	Public (8)				Private (12)	Public (13)					
Maintenance of Mains - Dist. Gravity	6	275,624	106,997	67,693	16,400	33,295	51,239	-	-	-	-	-	-	-	-	-	-
Maintenance of Mains - Dist. Repumppec	7	1,357,553	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of Services	15	1,231,000	325,846	49,240	4,678	33,237	-	515,735	295,675	129,511	4,309	114,578	46,409	302,056	-	-	-
Maintenance of Meters & MIU's	14	22,097	5,243	2,170	362	-	-	718,166	49,117	4,309	362	46,409	-	-	-	-	-
Maintenance of Hydrants	13	124,004	-	-	-	-	27,740	11,408	2,550	362	-	-	-	-	-	-	-
Maintenance Genera	17	238,111	32,312	14,025	3,238	2,691	8,405	84,839	33,597	14,382	-	7,739	-	96,264	-	-	-
TOTAL TRANSMISSION & DISTRIBUTION		9,485,772	1,579,342	457,383	81,833	146,453	145,700	4,360,523	1,231,402	469,411	469,411	309,976	309,976	703,750	703,750	703,750	703,750
CUSTOMER ACCOUNTS EXPENSES																	
Salaries and Wages																	
Customer Billing Acctg & collecting	19	1,183,419	335,262	40,355	2,367	9,586	355	739,755	36,804	2,367	2,367	15,029	15,029	1,538	-	-	-
Meter Reading	20	119,863	34,736	4,183	240	-	-	76,640	3,812	252	252	-	-	-	-	-	-
Supplies and Miscellaneous Expense	19	1,296,155	367,201	44,199	2,592	10,499	389	810,226	40,310	2,592	2,592	16,461	16,461	1,685	-	-	-
Customer Billing Acctg & Collecting	20	69,669	20,190	2,431	139	-	-	44,546	2,215	146	146	-	-	-	-	-	-
Meter Reading		2,669,105	757,390	91,168	5,338	20,085	744	1,671,168	83,142	5,357	5,357	31,491	31,491	3,223	-	-	-
TOTAL CUSTOMER ACCOUNTS																	
ADMINISTRATIVE AND GENERAL EXPENSES																	
Salaries and Wages																	
General Office Employees	21	3,075,289	627,667	212,810	44,899	32,598	28,908	1,405,100	370,880	146,384	146,384	67,041	67,041	139,003	-	-	-
Maint of Other Structures	21	32,663	6,667	2,260	477	346	307	14,924	3,939	1,555	1,555	712	712	1,476	-	-	-
Maint. of Office Equipment	21	3,772	770	261	55	40	35	1,724	455	180	180	82	82	171	-	-	-
Pensions and 401k Expenses	22	870,074	184,891	64,298	13,573	8,092	6,700	401,800	104,670	40,632	40,632	15,139	15,139	30,279	-	-	-
Other Employee Benefits	22	2,601,187	552,752	192,228	40,579	24,191	20,029	1,201,228	312,923	121,475	121,475	45,261	45,261	90,521	-	-	-
Supplies and Miscellaneous Expense	21	286,866	58,549	19,851	4,188	3,041	2,697	131,069	34,596	13,655	13,655	6,254	6,254	12,966	-	-	-
General Corporate Expenses	21	408,189	83,311	28,247	5,960	4,327	3,837	186,502	49,228	19,430	19,430	8,899	8,899	18,450	-	-	-
Maintenance of Other Struct., Equip	21	331,134	67,584	22,914	4,835	3,510	3,113	151,295	39,935	15,762	15,762	7,219	7,219	14,967	-	-	-
Accounting	21	240,327	49,051	16,631	3,509	2,547	2,259	109,805	28,983	11,440	11,440	5,239	5,239	10,863	-	-	-
Legal	21	1,062,988	216,956	73,559	15,520	11,268	9,992	485,679	128,196	50,598	50,598	23,173	23,173	48,047	-	-	-
Other	21																
Insurance	21	73,350	14,971	5,076	1,071	778	689	33,514	8,846	3,491	3,491	1,599	1,599	3,315	-	-	-
Automobile	21	828,573	169,112	57,337	12,097	8,783	7,789	378,575	99,926	39,440	39,440	18,063	18,063	37,451	-	-	-
General Liability	21	197,196	41,904	14,573	3,076	1,834	1,518	91,065	23,723	9,209	9,209	3,431	3,431	6,862	-	-	-
Workers' Compensation	22	469,754	95,877	32,507	6,858	4,979	4,416	214,630	56,652	22,360	22,360	10,241	10,241	21,233	-	-	-
Other	25	236,188	37,766	15,659	3,566	2,645	3,708	96,412	35,405	15,022	15,022	6,944	6,944	19,060	-	-	-
Amortization of Rate Case Expense	30	579,243	171,050	13,265	2,722	58	-	377,203	12,106	2,722	2,722	116	116	-	-	-	-
Bad Debt Expense	21	661,028	134,916	45,743	9,651	7,007	6,214	302,023	79,720	31,465	31,465	14,410	14,410	29,878	-	-	-
Miscellaneous Expenses	21	108,234	22,091	7,490	1,580	1,147	1,017	49,452	13,053	5,152	5,152	2,360	2,360	4,892	-	-	-
Directors' Fees	21	(679,840)	(138,755)	(47,045)	(9,926)	(7,206)	(6,390)	(310,619)	(81,989)	(32,360)	(32,360)	(14,821)	(14,821)	(30,729)	-	-	-
Injuries and Damages	21	635,000	134,938	46,927	9,906	5,906	4,890	293,243	76,391	29,685	29,685	11,049	11,049	22,098	-	-	-
Administrative & General Transferred	22	220,978	45,102	15,292	3,226	2,342	2,077	100,965	26,650	10,519	10,519	4,817	4,817	9,988	-	-	-
Pension Expenses	21																
Other Miscellaneous	21	12,242,191	2,577,168	839,882	177,423	118,232	103,804	5,715,589	1,424,287	557,785	557,785	237,228	237,228	480,794	-	-	-
TOTAL ADMINISTRATIVE AND GENERAL																	
Adjustment for Change in Load Growth																	
Customer Related	19	82,446	23,357	2,811	165	668	25	51,537	2,564	165	165	1,047	1,047	107	-	-	-
Power and Chemicals	1	77,735	13,495	10,347	2,798	16	23	25,000	17,413	8,535	8,535	31	31	78	-	-	-

THE YORK WATER COMPANY
WATER OPERATIONS
COST OF SERVICE AS OF FEBRUARY 28, 2027 AT PROPOSED REVENUE LEVEL
ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATION:

Account	Factor Ref	Cost of Service (3)	Gravity System					Fire Protection					Repumping System				
			Residential (4)	Commercial (5)	Industrial (6)	Private (7)	Public (8)	Residential (9)	Commercial (10)	Industrial (11)	Private (12)	Public (13)	Residential (9)	Commercial (10)	Industrial (11)	Private (12)	Public (13)
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Amortization of Acquisitions Adjs.	23	(23,331)	(3,054)	(1,458)	(345)	(299)	(488)										
Low Income Customer Assistance	DA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustment for General Price Level	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATION AND MAINTENANCE		\$ 31,966,547	\$ 6,325,224	\$ 2,328,263	\$ 514,510	\$ 286,320	\$ 251,716	\$ 14,366,984	\$ 4,316,906	\$ 1,793,256	\$ 581,535	\$ 1,201,834					
DEPRECIATION EXPENSE																	
Collecting & Impounding Reservoir	1	1,081,070	187,674	143,890	38,919	216	324	347,672	242,160	118,701	432	1,081					
Lake, River and Other Intakes	3	76,395	15,332	8,717	2,269	8	15	28,404	14,668	6,906	23	53					
Wells and Springs	3	6,095	1,223	695	181	1	1	2,266	1,170	551	2	4					
Supply Mains	3	156,732	31,456	17,883	4,655	16	31	58,273	30,093	14,169	47	110					
Other Water Source Structures	3	8,122	1,630	927	241	1	2	3,020	1,559	734	2	6					
Power and Pumping Structures																	
Pumping Station	3	321,321	64,489	36,663	9,543	32	64	119,467	61,694	29,047	96	225					
Booster - Max Day	5	49,362	-	-	-	-	-	22,919	11,822	5,573	2,488	6,560					
Booster - Max Hour	7	28,392	-	-	-	-	-	10,786	6,184	2,709	2,396	6,317					
Purification Buildings	3	158,060	31,723	18,035	4,694	16	32	58,767	30,348	14,289	47	111					
Distr., Reservoirs and Standpipes																	
Basins	9	96,795	16,368	10,347	2,497	1,210	1,868	30,326	17,413	7,627	2,517	6,621					
Standpipe - Gravity	10	-	-	-	-	-	-	-	-	-	-	-					
Standpipes - Repumped	11	873,911	14,211	4,818	1,017	738	655	418,516	239,976	105,131	30,325	79,963					
Office Buildings	21	69,628	33,941	11,508	2,428	1,763	1,563	75,980	20,055	7,916	1,518	3,147					
Stores, Shop and Garage Bldgs.	21	166,294	4,334	1,469	310	225	200	9,702	2,561	1,011	463	960					
Misc. Structures and Improv.	21	21,234	-	-	-	-	-	-	-	-	-	-					
Electric Pumping Equipment																	
Pumping Station	3	133,900	26,874	15,278	3,977	13	27	49,784	25,709	12,105	40	94					
Booster - Max Day	5	33,290	-	-	-	-	-	15,456	7,973	3,758	1,678	4,424					
Booster - Max Hour	7	13,732	-	-	-	-	-	5,217	2,991	1,310	1,159	3,055					
Oil Engine Pumping Equipment	3	38,159	7,659	4,354	1,133	4	8	14,188	7,327	3,450	11	27					
Power Generation Equipment	3	90,755	18,215	10,355	2,695	9	18	33,743	17,425	8,204	27	64					
Purification System	3	620,288	124,492	70,775	18,423	62	124	230,623	119,095	56,074	186	434					
Laboratory Equipment	3	13,446	2,699	1,534	399	1	3	4,999	2,582	1,216	4	9					
Mains and Accessories																	
Transmission - Supply	3	126,381	25,365	14,420	3,754	13	25	46,988	24,265	11,425	38	88					
Transmission - Gravity	4	122,389	58,196	33,167	8,641	8,824	13,561	-	-	-	-	-					
Transmission - Repumped	5	643,877	-	-	-	-	-	298,952	154,209	72,694	32,451	85,571					
Distribution - Gravity	6	667,045	258,947	163,826	39,689	80,579	124,004	-	-	-	-	-					
Distribution - Repumped	7	3,314,418	-	-	-	-	-	1,259,147	721,880	316,195	279,737	737,458					
Services	15	2,199,355	582,169	87,974	8,358	59,383	-	1,283,104	87,754	7,698	82,916	-					
Meters	14	1,185,547	281,330	116,421	19,443	-	-	612,098	136,812	19,443	-	-					
Fire Hydrants	13	593,494	-	-	-	-	-	-	-	-	-	-					
Back Flow Preventers	15	20,750	5,493	830	79	560	-	12,106	828	73	782	460,729					
Office Furniture and Equipment	21	177,133	36,153	12,258	2,586	1,878	1,665	80,932	21,362	8,432	3,861	8,006					
Enterprise Software	21	1,172,148	239,235	81,113	17,113	12,425	11,018	535,554	141,361	55,794	25,553	52,981					
Transportation Equipment	21	704,807	143,851	48,773	10,290	7,471	6,625	322,026	85,000	33,549	15,365	31,857					
Stores Equipment	21	15,550	3,174	1,076	227	165	146	7,105	1,875	740	339	703					
Shop Equipment	21	6,346	1,295	439	93	67	60	2,899	765	302	138	287					
Tools and Work Equip. - General	21	54,390	11,101	3,764	794	577	511	24,851	6,559	2,589	1,186	2,458					
Power Operated Equipment	21	649	133	45	9	7	6	297	78	31	14	29					
Communication Equipment	21	347,329	70,890	24,035	5,071	3,682	3,265	158,695	41,888	16,533	7,572	15,699					
Miscellaneous Equipment	21	24,784	5,058	1,715	362	263	233	11,324	2,989	1,180	540	1,120					
TOTAL DEPRECIATION EXPENSE		\$ 15,433,374	\$ 2,304,708	\$ 947,104	\$ 209,690	\$ 180,206	\$ 298,818	\$ 6,227,998	\$ 2,298,827	\$ 950,472	\$ 497,580	\$ 1,517,770					

THE YORK WATER COMPANY
WATER OPERATIONS
COST OF SERVICE AS OF FEBRUARY 28, 2027 AT PROPOSED REVENUE LEVEL
ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATION:

Account	Factor Ref	Cost of Service (3)	Gravity System				Repumping System							
			Residential (4)	Commercial (5)	Industrial (6)	Private (7)	Public (8)	Residential (9)	Commercial (10)	Industrial (11)	Private (12)	Public (13)		
TAXES OTHER THAN INCOME														
Public Utility Realty	24	387,834	51,233	24,356	5,740	4,964	8,106	145,554	63,217	27,459	14,621	42,584		
P.U.C. and O.C.A. Assessments	25	579,720	92,697	38,435	8,754	6,493	9,102	236,642	86,900	36,870	17,044	46,783		
Payroll Taxes	22	895,197	190,229	66,155	13,965	8,325	6,893	413,402	107,692	41,806	15,576	31,153		
Other Taxes	22	139,253	29,591	10,291	2,172	1,295	1,072	64,307	16,752	6,503	2,423	4,846		
TOTAL TAXES OTHER THAN INCOME		2,002,004	363,751	139,237	30,631	21,078	25,173	859,905	274,561	112,638	49,665	125,366		
INCOME TAXES	24	3,563,378	470,722	223,780	52,738	45,611	74,475	1,337,336	580,831	252,287	134,339	391,259		
UTILITY INCOME AVAILABLE FOR RETURN	24	35,651,984	4,709,627	2,238,945	527,649	456,345	745,126	13,380,190	5,811,273	2,524,160	1,344,080	3,914,588		
TOTAL COST OF SERVICE		88,617,286	14,174,032	5,877,329	1,335,418	989,560	1,395,307	36,172,412	13,282,398	5,632,813	2,607,199	7,150,817		
Less: Other Water Revenues	25	(872,086)	(139,447)	(57,819)	(13,168)	(9,767)	(13,692)	(355,985)	(130,726)	(55,465)	(25,639)	(70,377)		
Reallocation of Public Fire	26	(1,036,212)	-	-	-	-	(1,036,212)	-	-	-	-	-		
Unrecovered Public Fire - Gravity	27	(5,310,330)	-	-	-	-	-	-	-	-	-	(5,310,330)		
Unrecovered Public Fire - Repumppec	28	1,036,212	698,821	289,103	48,287	-	-	-	-	-	-	-		
Reallocate Public Fire - Gravity	28	-	-	-	-	-	-	-	-	-	-	-		
Reallocate Public Fire - Repumppec	29	5,310,330	-	-	-	-	-	4,230,209	945,770	134,351	-	-		
TOTAL COST OF SERVICE RELATED TO SALES OF WATER		87,745,201	14,733,407	6,108,613	1,370,537	979,793	345,404	40,046,635	14,097,442	5,711,700	2,581,559	1,770,110		
Plus Unrecovered Wastewater Cost of Service	18	-	-	-	-	-	-	-	-	-	-	-		
TOTAL COST OF SERVICE		\$ 87,745,201	\$ 14,733,407	\$ 6,108,613	\$ 1,370,537	\$ 979,793	\$ 345,404	\$ 40,046,635	\$ 14,097,442	\$ 5,711,700	\$ 2,581,559	\$ 1,770,110		

THE YORK WATER COMPANY
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED.

Factors are based on the pro forma future test year average daily consumption for each customer classification.

<u>Customer Classification</u> (1)	<u>Average Daily Consumption, 100 Gallons</u> (2)	<u>Allocation Factor</u> (3)
<u>Gravity</u>		
Residential	29,543	0.1736
Commercial	22,648	0.1331
Industrial	6,131	0.0360
Private Fire Protection	30	0.0002
Public Fire Protection	46	0.0003
<u>Repumped</u>		
Residential	54,751	0.3216
Commercial	38,118	0.2240
Industrial	18,689	0.1098
Private Fire Protection	61	0.0004
Public Fire Protection	162	0.0010
Total	<u>170,179</u>	<u>1.0000</u>

FACTOR 2. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED
IN THE REPUMPED SERVICE AREA.

Factors are based on the pro forma future test year average daily consumption for each customer classification in the repumped service area.

<u>Customer Classification</u> (1)	<u>Average Daily Consumption, 100 Gallons</u> (2)	<u>Allocation Factor</u> (3)
<u>Repumped</u>		
Residential	54,751	0.4899
Commercial	38,118	0.3410
Industrial	18,689	0.1672
Private Fire Protection	61	0.0005
Public Fire Protection	162	0.0014
Total	<u>111,781</u>	<u>1.0000</u>

THE YORK WATER COMPANY
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.6579	(4)	(5)=(4)x 0.3421	(6)=(3)+(5)
<u>Gravity</u>					
Residential	0.1736	0.1142	0.2528	0.0865	0.2007
Commercial	0.1331	0.0876	0.0775	0.0265	0.1141
Industrial	0.0360	0.0237	0.0175	0.0060	0.0297
Private Fire Protection	0.0002	0.0001			0.0001
Public Fire Protection	0.0003	0.0002			0.0002
<u>Repumped</u>					
Residential	0.3216	0.2115	0.4684	0.1603	0.3718
Commercial	0.2240	0.1474	0.1305	0.0446	0.1920
Industrial	0.1098	0.0722	0.0533	0.0182	0.0904
Private Fire Protection	0.0004	0.0003			0.0003
Public Fire Protection	0.0010	0.0007			0.0007
Total	<u>1.0000</u>	<u>0.6579</u>	<u>1.0000</u>	<u>0.3421</u>	<u>1.0000</u>

The derivation of the maximum day extra capacity factors in column 4 and the basis for the column 3 and column 5 weightings are presented on the following page.

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.

Customer Classification	Average Daily Consumption, 100 Gallons	Maximum Day Extra Capacity		Service Area Factor	Allocation Factor
		Factor*	Rate of Flow, 100 Gallons Per Day		
(1)	(2)	(3)	(4)=(2)x(3)	(5)	(6)
<u>Gravity</u>					
Residential	29,543	1.50	44,314.5	0.7268	0.2528
Commercial	22,648	0.60	13,588.8	0.2229	0.0775
Industrial	6,131	0.50	3,065.5	0.0503	0.0175
	<u>58,322</u>		<u>60,968.8</u>	<u>1.0000</u>	
<u>Repumped</u>					
Residential	54,751	1.50	82,126.5	0.7183	0.4684
Commercial	38,118	0.60	22,870.8	0.2000	0.1305
Industrial	18,689	0.50	9,344.5	0.0817	0.0533
	<u>111,558</u>		<u>114,341.8</u>	<u>1.0000</u>	
Total	<u>169,880</u>		<u>175,310.6</u>		<u>1.0000</u>

The weighting of the factors is based on the maximum day ratio of 1.52, based on a review of maximum day ratios experienced during the period 2000 through 2024. (See Schedule F).

	Maximum Day Ratio	Weight
Average Day	1.00	0.6579
Maximum Day Extra Capacity	<u>0.52</u>	<u>0.3421</u>
Total	<u>1.52</u>	<u>1.0000</u>

* Ratio of maximum day to average day minus 1.0.

THE YORK WATER COMPANY
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS FOR THE GRAVITY SERVICE AREA.

Factors are based on the weighting of the factors for average daily consumption, the factors derived from maximum day extra capacity demand and the fire protection demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption			Maximum Day Extra Capacity			Fire Protection			Allocation Factor
	100 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x (2)	Allocation Factor (5)	Weighted Factor (6)=(5)x (2)	Allocation Factor (7)	Weighted Factor (8)=(7)x (2)	Allocation Factor (9)=(4) + (6)+(8)		
<u>Gravity</u>			0.5380		0.2798		0.1822			
Residential	29,543	0.5059	0.2722	0.7268	0.2033				0.4755	
Commercial	22,648	0.3878	0.2086	0.2229	0.0624				0.2710	
Industrial	6,131	0.1050	0.0565	0.0503	0.0141				0.0706	
Private Fire	30	0.0005	0.0003			0.3940	0.0718		0.0721	
Public Fire	46	0.0008	0.0004			0.6060	0.1104		0.1108	
Total	58,398	1.0000	0.5380	1.0000	0.2798	1.0000	0.1822		1.0000	

The basis for the weightings in columns 4, 6 and 8 are presented on the following page.

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS FOR THE GRAVITY SERVICE AREA, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are a review of the ratios of maximum day to average day during the years 1983-2024 (see Schedule F) and the average daily send-out during the test year of 22.4 mgd. The system demand for the fire protection is 12,300 gpm for 10 hours.

	<u>Maximum Day Ratio</u>	<u>Rate of Flow, GPD</u>	<u>Weight</u>
Average Day	1.00	21,800,000	0.5380
Maximum Day Extra Capacity	<u>0.52</u>	<u>11,336,000</u>	<u>0.2798</u>
	1.52	33,136,000	0.8178
Fire Protection		<u>7,380,000</u>	<u>0.1822</u>
Total		<u><u>40,516,000</u></u>	<u><u>1.0000</u></u>

* Ratio of maximum day to average day minus 1.0.

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS FOR THE REPUMPED SERVICE AREA.

Factors are based on the weighting of the factors for average daily consumption, the factors derived from maximum day extra capacity demand and the fire protection demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption			Maximum Day Extra Capacity			Fire Protection		
	100 Gals. (1)	Allocation Factor (3)	Weighted Factor (4)=(3)x (2)	Allocation Factor (5)	Weighted Factor (6)=(5)x (4)	Allocation Factor (7)	Weighted Factor (8)=(7)x (6)	Allocation Factor (9)=(4)+(6)+(8)	
<u>Repumped</u>									
Residential	54,751	0.4899	0.2634	0.7183	0.2009			0.4643	
Commercial	38,118	0.3410	0.1835	0.2000	0.0560			0.2395	
Industrial	18,689	0.1672	0.0900	0.0817	0.0229			0.1129	
Private Fire	61	0.0005	0.0003			0.2750	0.0501	0.0504	
Public Fire	162	0.0014	0.0008			0.7250	0.1321	0.1329	
Total	111,781	1.0000	0.5380	1.0000	0.2798	1.0000	0.1822	1.0000	

THE YORK WATER COMPANY
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS FOR THE GRAVITY SERVICE AREA.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Max Hour Extra Capacity		Fire Protection		Allocation Factor	
	100 Gals. (1)	Allocation Factor (3)	Weighted Factor (4)=(3)x (2)	Allocation Factor (5)	Weighted Factor (6)=(5)x (2)	Allocation Factor (7)		Weighted Factor (8)=(7)x (2)
<u>Gravity</u>			0.3771		0.3167		0.3062	
Residential	1,231.0	0.5059	0.1908	0.6232	0.1974		0.3882	0.3882
Commercial	943.7	0.3878	0.1462	0.3140	0.0994		0.2456	0.2456
Industrial	255.5	0.1050	0.0396	0.0628	0.0199		0.0595	0.0595
Private Fire	1.3	0.0005	0.0002			0.3940	0.1206	0.1208
Public Fire	1.9	0.0008	0.0003			0.6060	0.1856	0.1859
<u>Total</u>	<u>2,433.4</u>	<u>1.0000</u>	<u>0.3771</u>	<u>1.0000</u>	<u>0.3167</u>	<u>1.0000</u>	<u>0.3062</u>	<u>1.0000</u>

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification (1)	Average Hourly Consumption 100 Gals (2)	Maximum Hour Extra Capacity	
		Factor (3)	Rate, 100 gal/hr (4)=(2)x(3)
<u>Gravity</u>			
Residential	1,231.0	3.50	4,308.5
Commercial	943.7	2.30	2,170.5
Industrial	255.5	1.70	434.4
<u>Total</u>	<u>2,430.2</u>		<u>6,913.4</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are a review of the ratios of maximum hour to average hour during the years 1983-2024 (see Schedule F) and the average daily send-out during the test year of 22.4 mgd. The system demand for fire protection is 12,300 gpm.

	<u>Ratio</u>	<u>Rate of Flow, (GPM)</u>	<u>Weight</u>
Average Hour	1.00	15,139	0.3771
Maximum Hour Extra Capacity	<u>0.84</u>	<u>12,717</u>	<u>0.3167</u>
Subtotal	1.84	27,856	0.6938
Fire Protection		<u>12,300</u>	<u>0.3062</u>
Total		<u><u>40,156</u></u>	<u><u>1.0000</u></u>

The public and private fire protection allocation factors in column 7 on the previous page are based on relative potential demands (see Schedule G).

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 7. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS FOR THE REPUMPED SERVICE AREA.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification (1)	Average Hourly Consumption			Max Hour Extra Capacity			Fire Protection		
	100 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x 0.3771	Allocation Factor (5)	Weighted Factor (6)=(5)x 0.3167	Allocation Factor (7)	Weighted Factor (8)=(7)x 0.3062	Allocation Factor (9)=(4) +(6)+(8)	
<u>Repumped</u>									
Residential	2,281.3	0.4899	0.1847	0.6161	0.1952			0.3799	
Commercial	1,588.3	0.3410	0.1286	0.2818	0.0892			0.2178	
Industrial	778.7	0.1672	0.0631	0.1021	0.0323			0.0954	
Private Fire	2.5	0.0005	0.0002			0.2750	0.0842	0.0844	
Public Fire	6.8	0.0014	0.0005			0.7250	0.2220	0.2225	
Total	4,657.6	1.0000	0.3771	1.0000	0.3167	1.0000	0.3062	1.0000	

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification (1)	Average Hourly Consumption 100 Gals (2)	Maximum Hour Extra Capacity	
		Factor (3)	Rate, Allocation Factor (4)=(2)x(3) (5)
<u>Repumped</u>			
Residential	2,281.3	3.50	7,984.6
Commercial	1,588.3	2.30	3,653.1
Industrial	778.7	1.70	1,323.8
Total	4,648.3		12,961.4

THE YORK WATER COMPANY
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 8. ALLOCATION OF MAINTENANCE OF PUMPING EQUIPMENT.

The factors are based on the allocation of Account 311, Electric Pumping Equipment rate base, as follows:

<u>Customer Classification</u>	<u>Account 311, Electric Pumping Equipment</u>	<u>Allocation Factor</u>
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 811,977	0.1485
Commercial	461,617	0.0844
Industrial	120,158	0.0220
Private Fire Protection	405	0.0001
Public Fire Protection	809	0.0001
<u>Repump</u>		
Residential	2,128,829	0.3895
Commercial	1,108,041	0.2027
Industrial	518,873	0.0949
Private Fire Protection	86,925	0.0159
Public Fire Protection	228,823	0.0419
Total	<u>\$ 5,466,458</u>	<u>1.0000</u>

THE YORK WATER COMPANY
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING BOTH GRAVITY AND REPUMPED SERVICE AREAS.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	100 Gals. (2)	Allocation Factor 1 (3)	Allocation Factor (5)	Weighted Factor (6)=(5)x (3)	Allocation Factor (7)	Weighted Factor (8)=(7)x (6)	
<u>Gravity</u>							
Residential	1,231.0	0.1736	0.2168	0.0825			0.1691
Commercial	943.7	0.1331	0.1092	0.0633			0.1069
Industrial	255.5	0.0360	0.0219	0.0171			0.0258
Private Fire	1.3	0.0002		0.0001	0.0995	0.0124	0.0125
Public Fire	1.9	0.0003		0.0001	0.1531	0.0192	0.0193
				0.4754			
<u>Repumped</u>							
Residential	2,281.3	0.3216	0.4017	0.1529			0.3133
Commercial	1,588.3	0.2240	0.1838	0.1065			0.1799
Industrial	778.7	0.1098	0.0666	0.0522			0.0788
Private Fire	2.5	0.0004		0.0002	0.2056	0.0258	0.0260
Public Fire	6.8	0.0010		0.0005	0.5418	0.0679	0.0684
Total	7,091.0	1.0000	1.0000	0.4754	1.0000	0.1253	1.0000

THE YORK WATER COMPANY
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING BOTH GRAVITY AND REPUMPED SERVICE AREAS, cont.

The weighting of the factors is based on the ratio of the capacity required for a 10-hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{12,300 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hrs}}{58,902,000 \text{ Gallons Storage}} = 0.1253$$

$$\text{General Service Weight} = 1.0000 - 0.1253 = 0.8747$$

The weighting of the average hourly consumption and maximum hour extra demand for general service is based on the maximum hour ratio, as follows.

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	54.35	0.4754
Extra Capacity Maximum Hour	<u>0.84</u>	<u>45.65</u>	<u>0.3993</u>
Total	<u><u>1.84</u></u>	<u><u>100.00</u></u>	<u><u>0.8747</u></u>

::

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING BOTH GRAVITY AND REPUMPED SERVICE AREAS, cont.

The maximum hour extra capacity factors in column 5 are determined as follows:

<u>Customer Classification</u> (1)	<u>Average Hourly Consumption</u> 100 Gals (2)	<u>Maximum Hour Extra Capacity Rate,</u> 100 Gals. Per Hour (3)	<u>(4)=(2)x(3)</u>	<u>Allocation Factor</u> (6)
<u>Gravity</u>				
Residential	1,231.0	3.5	4,308.5	0.2168
Commercial	943.7	2.3	2,170.5	0.1092
Industrial	<u>255.5</u>	1.7	<u>434.4</u>	0.0219
	2,430.2		6,913.4	
<u>Repumped</u>				
Residential	2,281.3	3.5	7,984.6	0.4017
Commercial	1,588.3	2.3	3,653.1	0.1838
Industrial	<u>778.7</u>	1.7	<u>1,323.8</u>	<u>0.0666</u>
	<u>4,648.3</u>		<u>12,961.5</u>	
Total	<u><u>7,078.5</u></u>		<u><u>19,874.9</u></u>	<u><u>1.0000</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 10. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING THE GRAVITY SERVICE AREA.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Max Hour Extra Capacity			Fire Protection		
	100 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x 0.4754	Allocation Factor (5)	Weighted Factor (6)=(5)x 0.3993	Allocation Factor (7)	Weighted Factor (8)=(7) x 0.1253	Allocation Factor (9)=(4) +(6)+(8)	
<u>Gravity</u>									
Residential	1,231.00	0.5059	0.2406	0.6232	0.2487			0.4893	
Commercial	943.70	0.3878	0.1844	0.3140	0.1254			0.3098	
Industrial	255.50	0.1050	0.0499	0.0628	0.0251			0.0750	
Private Fire	1.30	0.0005	0.0002			0.3940	0.0494	0.0496	
Public Fire	1.90	0.0008	0.0004			0.6060	0.0759	0.0763	
Total	2,433.4	1.0000	0.4755	1.0000	0.3992	1.0000	0.1253	1.0000	

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification	Avg. Hourly Consumption 100 Gals. (2)	Maximum Hour Extra Capacity	
		Factor (3)	Rate, 100 gal/hr (4)=(2)x(3) (5)
<u>Gravity</u>			
Residential	1,231.0	3.5	4,308.5
Commercial	943.7	2.3	2,170.5
Industrial	255.5	1.7	434.4
Total	2,430.2		6,913.4

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 11. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING THE REPUMPED SERVICE AREA.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	100 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x (4)754	Allocation Factor (5)	Weighted Factor (6)=(5)x (6)3993	Allocation Factor (7)	
<u>Repumped</u>							
Residential	2,281.30	0.4899	0.2329	0.6161	0.2460		0.4789
Commercial	1,588.30	0.3410	0.1621	0.2818	0.1125		0.2746
Industrial	778.70	0.1672	0.0795	0.1021	0.0408		0.1203
Private Fire	2.50	0.0005	0.0002			0.2750	0.0347
Public Fire	6.80	0.0014	0.0007			0.7250	0.0915
Total	4,657.6	1.0000	0.4754	1.0000	0.3993	1.0000	0.1253

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification (1)	Avg. Hourly Consumption 100 Gals (2)	Maximum Hour Extra Capacity Rate, 100 gal/hr (4)=(2)x(3)	Allocation Factor (5)
<u>Repumped</u>			
Residential	2,281.3	3.5	0.6161
Commercial	1,588.3	2.3	0.2818
Industrial	778.7	1.7	0.1021
Total	4,648.3	12,961.4	1.0000

THE YORK WATER COMPANY
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 12. ALLOCATION OF MAINTENANCE OF TRANSMISSION & DISTRIBUTION STRUCTURES.

Factors are based on the allocation of Account 304.2, Power and Pumping Structures rate base as follows:

Customer Classification	Account 304.2 Power & Pumping Structures	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$2,240,312	0.1778
Commercial	\$1,273,640	0.1011
Industrial	\$331,526	0.0263
Private Fire Protection	\$1,116	0.0001
Public Fire Protection	\$2,232	0.0002
<u>Repumped</u>		
Residential	\$4,765,463	0.3781
Commercial	\$2,474,385	0.1963
Industrial	\$1,160,608	0.0921
Private Fire Protection	\$97,456	0.0077
Public Fire Protection	\$255,932	0.0203
Total	<u>\$12,602,671</u>	<u>1.0000</u>

FACTOR 13. ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Fire hydrant costs are assigned directly to public fire protection, in each service area based on the number of hydrants.

Customer Classification	Number of Hydrants	Allocation Factor	Service Area Allocation Factors 26/27
(1)	(2)	(3)	(4)
<u>Gravity</u>			
Public Fire Protection	1,044	0.2237	<u>1.0000</u>
<u>Repumped</u>			
Public Fire Protection	3,621	0.7763	<u>1.0000</u>
Total	<u>4,665</u>	<u>1.0000</u>	

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 14. ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on the following page and summarized below.

<u>Customer Classification</u>	<u>5/8" Dollar Equivalents</u>	<u>Allocation Factor</u>	<u>Service Area Allocation Factors 28/29 *</u>
(1)	(2)	(3)	(4)
<u>Gravity</u>			
Residential	22,090	0.2373	0.6744
Commercial	9,141	0.0982	0.2790
Industrial	1,527	0.0164	0.0466
	<u>32,758</u>		<u>1.0000</u>
<u>Repumped</u>			
Residential	48,057	0.5163	0.7966
Commercial	10,743	0.1154	0.1781
Industrial	1,528	0.0164	0.0253
	<u>60,328</u>		<u>1.0000</u>
Total	<u>93,086</u>	<u>1.0000</u>	

* Factors 28 and 29 allocate unrecovered public fire protection costs to customer classes for the gravity and repumped service areas, respectively.

THE YORK WATER COMPANY
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.
BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial	
		Number of Meters	Weighting (4)=(2)x(3)	Number of Meters	Weighting (6)=(2)x(5)	Number of Meters	Weighting (8)=(2)x(7)
(1)	(2)	(3)	(4)=(2)x(3)	(5)	(6)=(2)x(5)	(7)	(8)=(2)x(7)
<u>GRAVITY SERVICE AREA</u>							
5/8" x 3/4"	1.0	19,727	19,727	62	62	-	-
3/4"	1.6	1,011	1,609	1,299	2,068	25	40
1"	2.0	273	533	495	967	22	43
1-1/2"	4.4	46	203	349	1,541	29	128
2"	8.9	2	18	223	1,976	37	328
3"	18.5	-	-	66	1,218	12	222
4"	27.9	-	-	36	1,005	15	419
6"	43.4	-	-	7	304	8	347
8"	49.6	-	-	-	-	-	-
10"	66.1	-	-	-	-	-	-
12"	82.6	-	-	-	-	-	-
Total		<u>21,059</u>	<u>22,090</u>	<u>2,537</u>	<u>9,141</u>	<u>148</u>	<u>1,527</u>

REPUMPED SERVICE AREA

5/8" x 3/4"	1.0	44,187	44,187	86	86	-	-
3/4"	1.6	1,713	2,727	911	1,450	19	30
1"	2.0	531	1,037	446	871	27	53
1-1/2"	4.4	14	62	426	1,881	36	159
2"	8.9	5	44	275	2,437	30	266
3"	18.5	-	-	103	1,901	22	406
4"	27.9	-	-	46	1,284	6	168
6"	43.4	-	-	15	651	8	347
8"	49.6	-	-	2	99	2	99
10"	66.1	-	-	1	83	-	-
Total		<u>46,450</u>	<u>48,057</u>	<u>2,311</u>	<u>10,743</u>	<u>150</u>	<u>1,528</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 15. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
<u>Gravity</u>		
Residential	21,038	0.2647
Commercial	3,176	0.0400
Industrial	302	0.0038
Private Fire Protection	2,148	0.0270
<u>Repumped</u>		
Residential	46,382	0.5834
Commercial	3,169	0.0399
Industrial	276	0.0035
Private Fire Protection	2,996	0.0377
Total	<u>79,487</u>	<u>1.0000</u>

THE YORK WATER COMPANY
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.
BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Private Fire Protection	
		Number of Services (3)	Weighting (4)=(2)x(3)	Number of Services (5)	Weighting (6)=(2)x(5)	Number of Services (7)	Weighting (8)=(2)x(7)	Number of Services (9)	Weighting (10)=(2)x(9)
<u>GRAVITY SERVICE AREA</u>									
3/4"	1.0	20,738	20,738	1,361	1,361	25	25	-	-
1"	0.8	273	230	495	418	22	19	-	-
1-1/2"	1.4	46	65	349	490	29	41	-	-
2"	2.7	2	5	223	604	37	100	28	76
3"	1.7	-	-	66	115	12	21	7	12
4"	4.6	-	-	36	165	15	69	133	607
6"	3.4	-	-	7	23	8	27	279	936
Over 6"	4.3	-	-	-	-	-	-	120	517
Total		21,059	21,038	2,537	3,176	148	302	566	2,148
<u>REPUMPED SERVICE AREA</u>									
3/4"	1.0	45,900	45,900	997	997	19	19	-	-
1"	0.8	531	448	446	376	27	23	-	-
1-1/2"	1.4	14	20	426	598	36	51	-	-
2"	2.7	5	14	275	745	30	82	35	94
3"	1.7	-	-	103	180	22	38	5	9
4"	4.6	-	-	46	210	6	27	97	444
6"	3.4	-	-	15	50	8	27	279	936
Over 6"	4.3	-	-	3	13	2	9	350	1,513
Total		46,450	46,382	2,311	3,169	150	276	765	2,996

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 16. ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATIONS AND SUPERVISION EXPENSES.

Factors are based on the allocation of transmission and distribution operation labor.

Customer Classification	Transmission & Distribution Operating Labor	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 152,130	0.2546
Commercial	36,773	0.0615
Industrial	5,057	0.0085
Private Fire Protection	10,166	0.0170
Public Fire Protection	-	0.0000
<u>Repumped</u>		
Residential	333,813	0.5587
Commercial	40,538	0.0678
Industrial	4,944	0.0083
Private Fire Protection	14,194	0.0238
Public Fire Protection	-	0.0000
Total	<u>\$ 597,615</u>	<u>1.0002</u>

FACTOR 17. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE SUPERVISION EXPENSES.

Factors are based on the allocation of transmission and distribution maintenance labor.

Customer Classification	Transmission & Distribution Maintenance Labor	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 171,462	0.1357
Commercial	74,384	0.0589
Industrial	17,211	0.0136
Private Fire Protection	14,305	0.0113
Public Fire Protection	44,601	0.0353
<u>Repumped</u>		
Residential	450,502	0.3563
Commercial	178,262	0.1411
Industrial	76,289	0.0604
Private Fire Protection	41,010	0.0325
Public Fire Protection	195,709	0.1549
Total	<u>\$ 1,263,737</u>	<u>1.0000</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 18. ALLOCATION OF WASTEWATER UNRECOVERED COST OF SERVICE

Factors are based on residential and commercial class water cost of service as follows:

Customer Classification <u>(1)</u>	Water Cost of Service <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential -Gravity	\$ 14,733,407	0.2690
Residential - Repumped	<u>40,046,635</u>	<u>0.7310</u>
Total Residential	<u>\$54,780,042</u>	<u>1.0000</u>
Commercial - Gravity	\$6,108,613	0.3023
Commercial - Repumped	<u>\$14,097,442</u>	<u>0.6977</u>
Total Commercial	<u>\$20,206,055</u>	<u>1.0000</u>

FACTOR 19. ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the pro forma number of bills.

Customer Classification <u>(1)</u>	Pro Forma Number of Bills <u>(2)</u>	Allocation Factor <u>(3)</u>
<u>Gravity</u>		
Residential	252,700	0.2833
Commercial	30,437	0.0341
Industrial	1,775	0.0020
Private Fire Protection	7,226	0.0081
Public Fire Protection	276	0.0003
<u>Repumped</u>		
Residential	557,393	0.6251
Commercial	27,744	0.0311
Industrial	1,805	0.0020
Private Fire Protection	11,332	0.0127
Public Fire Protection	<u>1,152</u>	<u>0.0013</u>
Total	<u><u>891,840</u></u>	<u><u>1.0000</u></u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 20. ALLOCATION OF METER READING COSTS.

Factors are based on the pro forma number of meter readings by customer classification, as follows:

Customer Classification	Pro Forma Number of Readings	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	252,700	0.2898
Commercial	30,437	0.0349
Industrial	1,775	0.0020
<u>Repumped</u>		
Residential	557,393	0.6394
Commercial	27,744	0.0318
Industrial	1,805	0.0021
Total	<u>871,854</u>	<u>1.0000</u>

FACTOR 21. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES.

Factors are based on the allocation of all other operation and maintenance expenses excluding fuel, power purchased, and chemicals.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 3,204,492	0.2041
Commercial	1,085,841	0.0692
Industrial	228,757	0.0146
Private Fire Protection	167,115	0.0106
Public Fire Protection	147,470	0.0094
<u>Repumped</u>		
Residential	7,172,737	0.4569
Commercial	1,893,984	0.1206
Industrial	746,795	0.0476
Private Fire Protection	342,467	0.0218
Public Fire Protection	709,170	0.0452
Total	<u>\$ 15,698,829</u>	<u>1.0000</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 22. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of operation and maintenance direct labor expense to customer classifications, as follows.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 2,353,164	0.2125
Commercial	818,047	0.0739
Industrial	173,085	0.0156
Private Fire Protection	102,639	0.0093
Public Fire Protection	85,132	0.0077
<u>Repumped</u>		
Residential	5,114,235	0.4618
Commercial	1,332,129	0.1203
Industrial	517,505	0.0467
Private Fire Protection	193,175	0.0174
Public Fire Protection	385,268	0.0348
Total	<u>\$ 11,074,378</u>	<u>1.0000</u>

FACTOR 23. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 62,289,219	0.1309
Commercial	29,740,916	0.0625
Industrial	7,030,881	0.0148
Private Fire Protection	6,083,632	0.0128
Public Fire Protection	9,936,848	0.0209
<u>Repumped</u>		
Residential	178,294,004	0.3745
Commercial	77,838,333	0.1636
Industrial	33,831,335	0.0711
Private Fire Protection	18,108,227	0.0381
Public Fire Protection	52,723,530	0.1108
Total	<u>\$ 475,876,925</u>	<u>1.0000</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 24. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

The factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below:

Customer Classification <hr/> (1)	Original Cost Measure of Value <hr/> (2)	Allocation Factor <hr/> (3)
<u>Gravity</u>		
Residential	\$ 58,720,972	0.1321
Commercial	27,919,811	0.0628
Industrial	6,592,219	0.0148
Private Fire Protection	5,695,825	0.0128
Public Fire Protection	9,270,772	0.0209
<u>Repumped</u>		
Residential	166,913,011	0.3753
Commercial	72,450,330	0.1630
Industrial	31,468,466	0.0708
Private Fire Protection	16,770,184	0.0377
Public Fire Protection	48,795,628	0.1098
 Total	 <u><u>\$ 444,597,217</u></u>	 <u><u>1.0000</u></u>

FACTOR 25. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification <hr/> (1)	Total Cost of Service <hr/> (2)	Allocation Factor <hr/> (3)
<u>Gravity</u>		
Residential	\$ 14,043,569	0.1599
Commercial	5,823,235	0.0663
Industrial	1,323,098	0.0151
Private Fire Protection	980,422	0.0112
Public Fire Protection	1,382,498	0.0157
<u>Repumped</u>		
Residential	35,839,358	0.4082
Commercial	13,160,093	0.1499
Industrial	5,580,921	0.0636
Private Fire Protection	2,583,211	0.0294
Public Fire Protection	7,084,974	0.0807
 Total	 <u><u>\$ 87,801,379</u></u>	 <u><u>1.0000</u></u>

FACTORS 26 AND 27 - SEE FACTOR 13 FOR DETAIL

FACTORS 28 AND 29 - SEE FACTOR 14 FOR DETAIL

**THE YORK WATER COMPANY
WATER OPERATIONS
FACTOR 24. ORIGINAL COST MEASURE OF VALUE RATE BASE
ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS**

Account (1)	Factor Ref (2)	Cost of Service (3)	Gravity System				Fire Protection				Repumping System			
			Residential (4)	Commercial (5)	Industrial (6)	Public (8)	Private (7)	Public (13)	Residential (9)	Commercial (10)	Industrial (11)	Private (12)	Public (13)	
NONDEPRECIABLE PLANT														
Organization	23	8,574	1,122.35	536	127	110	179	3,211	1,403	610	327	950		
Franchises and Consents	23	4,918	643.76	307	73	63	103	1,842	805	350	187	545		
Water Rights	1	39,972	6,939	5,320	1,439	8	12	12,855	8,954	4,389	16	40		
Reservoir Land	1	883,813	153,430	117,636	31,817	177	265	284,234	197,974	97,043	354	884		
Power and Pumping Land														
Pumping Station	3	873,599	175,331	99,678	25,946	87	175	324,804	167,731	76,973	262	612		
Booster - Max Day	5	164,906	-	-	-	-	-	76,566	39,495	18,618	8,311	21,916		
Booster - Max Hour	7	47,116	-	-	-	-	-	17,899	10,262	4,495	3,977	10,483		
Purification Land	3	1,751,022	351,430	199,792	52,005	175	350	651,030	336,196	158,292	525	1,226		
T & D Land and Rights of Way	3	148,256	29,755	16,916	4,403	15	30	55,122	28,465	13,402	44	104		
Distr. Reservoir & Standpipe Land														
Standpipe - Gravity	10	10,192	4,987	3,157	764	505	778	-	-	-	-	-		
Standpipes - Repumped	11	427,213	23,476	7,960	1,679	1,219	1,081	204,592	117,313	51,394	14,824	39,090		
Office Land	21	115,023	27,726	9,400	1,983	1,440	1,277	52,554	13,872	5,475	2,508	5,199		
Stores, Shop and Garage Land	21	135,845	774,840	460,702	120,237	3,799	4,249	62,067	16,383	6,466	2,961	6,140		
TOTAL NONDEPRECIABLE PLANT		4,610,448	774,840	460,702	120,237	3,799	4,249	1,746,776	938,852	439,507	34,296	87,188		
DEPRECIABLE PLANT														
Collecting & Impounding Reservoir	1	57,328,752	9,952,271	7,630,457	2,063,835	11,466	17,199	18,436,927	12,841,640	6,294,697	22,932	57,329		
Lake, River and Other Intake	3	2,021,363	405,688	230,638	60,034	202	404	751,543	388,102	182,731	606	1,415		
Wells and springs	3	120,318	24,148	13,728	3,573	12	24	44,734	23,101	10,877	36	84		
Supply Mains	3	8,001,146	1,605,830	912,931	237,634	800	1,600	2,974,826	1,536,220	723,304	2,400	5,601		
Other Water Source Structures	3	216,494	43,450	24,702	6,430	22	43	80,492	41,567	19,571	65	152		
Power and Pumping Structures														
Pumping Station	3	11,162,492	2,240,312	1,273,640	331,526	1,116	2,232	4,150,215	2,143,198	1,009,089	3,349	7,814		
Booster - Max Day	5	807,160	-	-	-	-	-	374,764	193,315	91,128	40,681	107,272		
Booster - Max Hour	7	633,019	-	-	-	-	-	240,484	137,872	60,390	53,427	140,847		
Purification Buildings	3	3,750,251	752,675	427,904	111,382	375	750	1,394,343	720,048	339,023	1,125	2,625		
Distr. Reservoirs and Standpipe														
Basins	9	2,816,200	476,219	301,052	72,658	35,203	54,353	882,315	506,634	221,917	73,221	192,628		
Standpipe - Gravity	10	-	-	-	-	-	-	-	-	-	-	-		
Standpipes - Repumped	11	13,598,971	277,644	94,135	19,861	14,420	12,787	6,512,547	3,734,277	1,635,956	471,884	1,244,306		
Office Buildings	21	1,360,332	191,327	64,869	13,686	9,937	8,812	428,306	113,052	44,621	20,436	61,487		
Stores, Shop and Garage Bldgs.	21	937,417	38,150	12,935	2,729	1,981	1,757	85,403	22,542	8,897	4,075	8,449		
Misc. Structures and Improv.														
Electric Pumping Equipment														
Pumping Station	3	4,045,726	811,977	461,617	120,158	405	809	1,504,201	776,779	365,734	1,214	2,832		
Booster - Max Day	5	1,005,828	-	-	-	-	-	467,006	240,896	113,558	50,694	133,675		
Booster - Max Hour	7	414,904	-	-	-	-	-	157,622	90,366	39,582	35,018	92,316		
Oil Engine Pumping Equipment	3	646,640	129,781	73,782	19,205	65	129	240,421	124,155	58,456	194	453		
Power Generation Equipment	3	1,993,020	399,999	227,404	59,193	199	399	741,005	382,660	180,169	598	1,395		
Purification System	3	12,654,477	2,539,754	1,443,876	375,838	1,265	2,531	4,704,935	2,429,660	1,143,965	3,796	8,658		
Laboratory Equipment	3	179,746	36,075	20,509	5,338	18	36	66,830	34,511	16,249	54	126		
Mains and Accessories														
Transmission - Supply	3	11,016,442	2,211,000	1,256,976	327,188	1,102	2,203	4,095,913	2,115,157	995,886	3,305	7,712		
Transmission - Gravity	4	6,640,218	3,157,424	1,799,499	468,799	478,760	735,736	-	-	-	-	-		
Transmission - Repumped	5	34,933,356	11,787,273	7,457,378	1,808,653	3,687,961	5,644,652	16,219,557	8,366,539	3,943,976	1,760,641	4,642,643		
Distribution - Gravity	6	30,363,917	-	-	-	-	-	-	-	-	-	-		
Distribution - Repumped	7	151,405,066	-	-	-	-	-	57,518,785	32,976,023	14,444,043	12,778,588	33,687,627		

THE YORK WATER COMPANY
WATER OPERATIONS
FACTORY 24. ORIGINAL COST MEASURE OF VALUE RATE BASE
ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS

Account (1)	Factor Ref (2)	Cost of Service (3)	Gravity System				Fire Protection				Repumping System			
			Residential (4)	Commercial (5)	Industrial (6)	Public (8)	Private (7)	Public (13)	Residential (9)	Commercial (10)	Industrial (11)	Private (12)	Public (13)	
Services	15	61,052,353	16,160,558	2,442,094	231,999	-	-	35,617,943	2,435,989	213,683	2,301,674	-	-	
Meters	14	18,702,684	4,438,147	1,836,604	306,724	-	-	9,656,196	2,159,290	306,724	-	-	-	
Fire Hydrants	13	14,645,537	-	-	-	3,276,207	-	-	-	-	-	-	11,369,330	
Back Flow Preventers	15	531,004	140,557	21,240	2,018	-	-	309,788	21,187	1,859	20,019	-	-	
Office Furniture and Equipment	21	572,309	116,808	39,604	8,356	6,066	5,380	261,488	69,020	27,242	12,476	25,868	-	
Enterprise Software	21	10,483,534	2,139,689	725,461	153,060	111,125	98,545	4,789,927	1,264,314	499,016	228,541	473,856	-	
Transportation Equipment	21	2,349,355	479,503	162,575	34,301	24,903	22,084	1,073,420	283,332	111,829	51,216	106,191	-	
Stores Equipment	21	83,773	17,098	5,797	1,223	888	787	38,276	10,103	3,988	1,826	3,787	-	
Shop Equipment	21	148,157	30,239	10,252	2,163	1,570	1,393	67,693	17,688	7,052	3,230	6,697	-	
Tools and Work Equip	21	969,225	197,819	67,070	14,151	10,274	9,111	442,839	116,889	46,135	21,129	43,809	-	
Power Operated Equipment	21	151,657	30,953	10,495	2,214	1,608	1,426	69,292	18,290	7,219	3,306	6,855	-	
Communication Equipment	21	3,139,188	640,708	217,232	45,832	33,275	29,508	1,434,295	378,586	149,425	68,434	141,891	-	
Miscellaneous Equipment	21	211,019	43,069	14,603	3,081	2,237	1,984	96,415	25,449	10,045	4,600	9,538	-	
TOTAL DEPRECIABLE PLANT		471,279,969	61,516,145	29,281,057	6,910,843	6,080,005	9,932,881	176,552,280	76,901,688	33,392,788	18,074,445	52,637,836	-	
TOTAL UTILITY PLANT		475,890,417	62,290,985	29,741,759	7,031,081	6,083,805	9,937,130	178,299,056	77,840,540	33,832,295	18,108,741	52,725,025	-	
OTHER RATE BASE ELEMENTS														
Materials and Supplies	23	4,100,231	536,720	256,264	60,683	52,483	85,695	1,535,537	670,798	291,526	156,219	454,306	-	
Cash Working Capital	21	4,155,568	848,152	287,565	60,671	44,049	39,062	1,898,679	501,162	197,805	90,591	187,832	-	
Deferred Income Taxes	23	(38,864,100)	(5,087,311)	(2,429,006)	(575,189)	(497,460)	(812,260)	(14,554,605)	(6,358,167)	(2,763,238)	(1,480,722)	(4,306,142)	-	
Funds Supplied Through Customers														
Advances Not Expended	7	(1,696,554)	-	-	-	-	-	(644,521)	(369,509)	(161,851)	(143,189)	(377,483)	-	
Taxes on Deposits for Advances	23	1,042,833	136,507	65,177	15,434	13,348	21,795	390,541	170,607	74,145	39,732	115,546	-	
Acquisition Adjustments	23	(31,178)	(4,081)	(1,949)	(461)	(399)	(652)	(11,676)	(5,101)	(2,217)	(1,188)	(3,455)	-	
Total Other Rate Base Elements		(31,293,200)	(3,570,013)	(1,821,946)	(438,861)	(387,979)	(666,389)	(11,386,046)	(5,390,210)	(2,363,629)	(1,336,557)	(3,929,397)	-	
TOTAL ORIGINAL COST MEASURE OF VALUE		\$ 444,597,217	\$ 58,720,972	\$ 27,919,811	\$ 6,592,219	\$ 5,695,825	\$ 9,270,772	\$ 166,913,011	\$ 72,450,330	\$ 31,468,466	\$ 16,770,184	\$ 48,795,628	-	

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 30. ALLOCATION OF BAD DEBT EXPENSE

The factors are based on the allocation of the three year average of write-offs by class.

Customer Classification <u>(1)</u>	Write Offs <u>(2)</u>	Allocation Factor <u>(3)</u>
<u>Gravity</u>		
Residential	\$ 126,216	0.2953
Commercial	9,785	0.0229
Industrial	1,991	0.0047
Private Fire Protection	43	0.0001
Public Fire Protection	-	0.0000
<u>Repumped</u>		
Residential	278,401	0.6512
Commercial	8,919	0.0209
Industrial	2,025	0.0047
Private Fire Protection	68	0.0002
Public Fire Protection	-	0.0000
Total	<u>\$ 427,449</u>	<u>1.0000</u>

::

THE YORK WATER COMPANY
WATER OPERATIONS

SUMMARY OF AVERAGE DAILY SEND-OUT AND MAXIMUM DAILY AND HOURLY USAGE
FOR THE YEARS 1983-2024

Year	Average Daily Send-out	Maximum Daily Usage		Date	Maximum Hour Usage		Date	Hour
		MGD	Ratio to Average		MGD	Ratio to Average		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1983	17.10	24.10	1.41	19-Jul	32.20	1.88	17-Jul	8 p.m.
1984	16.60	19.70	1.19	12-Jun	29.10	1.75	12-Jan	10 a.m.
1985	16.70	21.40	1.28	14-Aug	28.50	1.71	20-Apr	10 a.m.
1986	18.00	22.10	1.23	27-Jun	32.50	1.81	31-Mar	2 p.m.
1987	17.90	23.20	1.30	18-Aug	27.90	1.56	03-Aug	11 a.m.
1988	19.00	24.60	1.29	07-Jul	28.50	1.50	15-Aug	12 p.m.
1989	19.20	22.20	1.16	27-Jun	28.90	1.51	28-Mar	9 a.m.
1990	19.50	22.60	1.16	18-Jul	29.00	1.49	07-Sep	7 a.m.
1991	19.30	24.30	1.26	27-Jun	29.10	1.51	17-Jun	11 a.m.
1992	18.70	21.60	1.16	25-Aug	28.00	1.50	28-Jan	4 p.m.
1993	19.50	23.60	1.21	03-Aug	26.20	1.34	24-Nov	9 a.m.
1994	19.90	24.50	1.23	15-Jun	27.20	1.37	15-Jun	8 a.m.
1995	19.80	23.90	1.21	17-Aug	28.90	1.46	31-Aug	8 p.m.
1996	18.60	22.40	1.20	20-May	28.10	1.51	20-May	7 a.m.
1997	18.70	25.10	1.34	15-Jul	29.90	1.60	17-Jul	9 a.m.
1998	18.90	23.50	1.24	22-Jul	28.70	1.52	20-Jul	8 p.m.
1999	20.70	26.00	1.26	08-Jun	30.70	1.48	21-Oct	9 p.m.
2000	19.80	23.10	1.17	12-Jul	30.00	1.52	26-Apr	9 p.m.
2001	19.65	26.00	1.32	24-Jul	32.00	1.63	10-May	9 p.m.
2002	17.90	22.40	1.25	01-Aug	29.40	1.64	01-Aug	1 p.m.
2003	17.50	21.60	1.23	17-Jul	27.70	1.58	08-Oct	10 a.m.
2004	18.20	21.40	1.18	02-Sep	29.10	1.60	05-May	9 p.m.
2005	18.66	23.90	1.28	26-Jun	30.40	1.63	26-Jun	8 p.m.
2006	18.77	26.94	1.44	16-Aug	34.50	1.84	16-Aug	8 p.m.
2007	19.06	25.28	1.33	31-May	33.40	1.75	30-Jul	8 p.m.
2008	18.35	23.28	1.27	13-Jun	30.90	1.68	13-Jun	8 p.m.
2009	18.23	22.73	1.25	15-Jul	28.60	1.57	12-Jun	8 p.m.
2010	18.23	27.76	1.52	06-Jul	32.30	1.77	05-Jul	9 p.m.
2011	18.46	26.33	1.43	21-Jul	32.40	1.75	21-Jul	9 p.m.
2012	18.60	25.30	1.36	07-Jul	32.30	1.74	07-Jul	6 p.m.
2013	19.09	23.89	1.25	31-May	31.10	1.63	18-Jul	8 p.m.
2014	18.33	22.27	1.21	7-Jul	28.60	1.56	19-May	8 p.m.
2015	18.51	24.80	1.34	24-Jul	28.80	1.56	13-May	8 p.m.
2016	18.80	24.35	1.30	22-Jul	31.00	1.65	22-Jul	8 p.m.
2017	18.38	24.45	1.33	21-May	30.40	1.65	19-Jun	8 p.m.
2018	19.46	24.47	1.26	23-May	31.60	1.62	2-Jul	N/A
2019	20.16	24.00	1.19	30-Jul	30.70	1.52	22-Apr	N/A
2020	19.99	24.73	1.24	20-Jul	30.60	1.53	9-Jul	N/A
2021	20.32	25.50	1.25	28-Mar	31.90	1.57	28-Apr	N/A
2022	21.10	25.90	1.23	2-Sep	31.60	1.50	20-Aug	N/A
2023	21.80	29.01	1.33	1-Jun	34.30	1.57	31-Aug	N/A
2024	22.40	32.081	1.43	22-Jun	35.00	1.56	17-Jun	10 p.m.

THE YORK WATER COMPANY
WATER OPERATIONS

BASIS FOR ALLOCATION OF DEMAND-RELATED COSTS OF
FIRE SERVICE TO PRIVATE AND PUBLIC FIRE PROTECTION

Description (1)	Restrictive Diameter(s) Squared (2)	Number of Units (3)	Relative Demand (4)=(2)X(3)	Percent of Service Area Fire Protection (5)	Percent of Total Fire Protection (6)
<u>GRAVITY SERVICE AREA</u>					
<u>Private Fire Protection</u>					
6 -Inch Hydrant Service	36.00	36 *	1,290		
2 -Inch Fire Line	4.00	28	113		
3 -Inch Fire Line	9.00	7	63		
4 -Inch Fire Line	16.00	133	2,125		
6 -Inch Fire Line	36.00	279	10,038		
8 -Inch Fire Line	64.00	110	7,061		
10 -Inch Fire Line	100.00	7	717		
12 -Inch Fire Line	144.00	2	288		
Total Private Fire Protection		602	21,695	0.3940	0.0995
<u>Public Fire Protection</u>					
<u>Service</u>	<u>Nozzles</u>				
6"	2-2 1/2",1-4 1/2"	32.75	964	31,560	
6"	1-2 1/2",1-4 1/2"	26.50	51	1,352	
6"	2-2 1/2"	12.50	1	13	
4"	2-2 1/2",1-4 1/2"	16.00	24	384	
4"	1-2 1/2",1-4 1/2"	16.00	4	64	
Total Public Fire Protection		1,044	33,374	0.6060	0.1531
Total Gravity Service Fire Protection		1,646	55,069	1.0000	0.2526

* Excludes 6 additional hydrants served by the same service line as the first hydrant.

THE YORK WATER COMPANY

BASIS FOR ALLOCATION OF DEMAND-RELATED COSTS OF
FIRE SERVICE TO PRIVATE AND PUBLIC FIRE PROTECTION

Description (1)	Restrictive Diameter(s) Squared (2)	Number of Units (3)	Relative Demand (4)=(2)X(3)	Percent of Service Area Fire Protection (5)	Percent of Total Fire Protection (6)
<u>REPUMPED SERVICE AREA</u>					
<u>Private Fire Protection</u>					
6 -Inch Hydrant Service	36.00	179 *	6,450		
2 -Inch Fire Line	4.00	35	139		
3 -Inch Fire Line	9.00	5	45		
4 -Inch Fire Line	16.00	97	1,555		
6 -Inch Fire Line	36.00	279	10,038		
8 -Inch Fire Line	64.00	268	17,120		
10 -Inch Fire Line	100.00	53	5,317		
12 -Inch Fire Line	144.00	29	4,152		
Total Private Fire Protection		944	44,815	0.2750	0.2056
<u>Public Fire Protection</u>					
<u>Service</u>	<u>Nozzles</u>				
8"	2-2 1/2",1-4 1/2"	32.75	1	33	
6"	2-2 1/2",1-4 1/2"	32.75	3,591	117,611	
6"	1-2 1/2",1-4 1/2"	26.50	2	53	
4"	2-2 1/2",1-4 1/2"	16.00	26	416	
4"	1-2 1/2",1-4 1/2"	16.00	1	16	
Total Public Fire Protection		3,621	118,129	0.7250	0.5418
Total Repumped Service Fire Protection		4,566	162,944	1.0000	0.7474
Total Fire Protection		6,211	218,013		1.0000

* Excludes 3 additional hydrants served by the same service line as the first hydrant.

PART III. PROPOSED CUSTOMER RATES

THE YORK WATER COMPANY
COMPARISON OF PRESENT AND PROPOSED BASE RATES
GRAVITY SYSTEM

CONSUMPTION CHARGES:

Rate Block, 100 Gallons Per Month	Present Base Rate, Per 100 Gallons			Proposed Base Rate, Per 100 Gallons		
	Residential	Commercial	Industrial	Residential	Commercial	Industrial
(1)	(2)	(3)	(4)	(5)	(6)	(7)
All Residential Use	\$ 0.6631			\$ 0.7638		
First 50		\$ 0.6426	\$ 0.6426		\$ 0.7755	\$ 0.7755
Next 450		0.4601	0.4601		0.5552	0.5552
Over 500		0.3585			0.4326	
Next 19,500			0.3861			0.5039
Over 20,000			0.3324			0.4338

CUSTOMER CHARGES:

Meter Size	Present Base Rate Per Month	Proposed Base Rate Per Month
(1)	(2)	(3)
5/8	\$ 17.25	\$ 24.85
3/4	23.70	34.10
1	33.40	48.10
1-1/2	51.50	74.20
2	66.90	96.40
3	161.10	232.10
4	239.80	345.50
6	266.30	383.60
8	511.00	736.10
10	657.60	947.30
12	809.60	1,166.30

THE YORK WATER COMPANY
COMPARISON OF PRESENT AND PROPOSED BASE RATES
REPUMPED SYSTEM

CONSUMPTION CHARGES:

Rate Block, 100 Gallons Per Month (1)	Present Base Rate, Per 100 Gallons			Proposed Base Rate, Per 100 Gallons		
	Residential (2)	Commercial (3)	Industrial (4)	Residential (5)	Commercial (6)	Industrial (7)
All Residential Use	\$ 1.0210			\$ 1.2933		
First 50		\$ 0.9853	\$ 0.9853		\$ 1.3197	\$ 1.3197
Next 450		0.8371	0.8371		1.1212	1.1212
Over 500		0.4508			0.6038	
Next 19,500			0.7495			1.0129
Over 20,000			0.4600			0.6216

CUSTOMER CHARGES:

Meter Size (1)	Present Base Rate Per Month (2)	Proposed Base Rate Per Month (3)
5/8	\$ 17.25	\$ 24.85
3/4	23.70	34.10
1	33.40	48.10
1-1/2	51.50	74.20
2	66.90	96.40
3	161.10	232.10
4	239.80	345.50
6	266.30	383.60
8	511.00	736.10
10	657.60	947.30
12	809.60	1,166.30

THE YORK WATER COMPANY
COMPARISON OF PRESENT AND PROPOSED BASE RATES
FIRE SERVICE CHARGES

Type of Connection (1)	Per Month		Increase	
	Present (2)	Proposed (3)	Amount (4)	Percent (5)
<u>GRAVITY SYSTEM:</u>				
Public Fire Hydrant	\$ 25.97	\$ 27.57	\$ 1.60	6.2%
Private Fire Lines:				
2-inch Connection	\$ 34.11	\$ 39.26	\$ 5.15	15.1%
3-inch Connection	45.42	52.28	6.86	15.1%
4-inch Connection	56.77	65.34	8.57	15.1%
6-inch Connection	113.75	130.93	17.18	15.1%
8-inch Connection	227.50	261.85	34.35	15.1%
10-inch Connection	341.31	392.85	51.54	15.1%
12-inch Connection	507.64	584.29	76.65	15.1%
Private Fire Hydrant:				
First Fire Hydrant	45.42	52.28	6.86	15.1%
Each Additional	34.11	39.26	5.15	15.1%
<u>REPUMPED SYSTEM:</u>				
Public Fire Hydrant	\$ 36.36	\$ 40.73	\$ 4.37	12.0%
Private Fire Lines:				
2-inch Connection	\$ 46.47	\$ 52.50	\$ 6.03	13.0%
3-inch Connection	61.93	69.96	8.03	13.0%
4-inch Connection	77.46	87.51	10.05	13.0%
6-inch Connection	154.90	174.99	20.09	13.0%
8-inch Connection	309.94	350.14	40.20	13.0%
10-inch Connection	465.01	525.32	60.31	13.0%
12-inch Connection	693.68	783.65	89.97	13.0%
Private Fire Hydrant:				
First Fire Hydrant	56.25	63.55	7.30	13.0%
Each Additional	42.23	47.71	5.48	13.0%

THE YORK WATER COMPANY

APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2027

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)	Proposed Base Rates (6)	Revenue at Proposed Base Rates (7)
<u>RESIDENTIAL GRAVITY</u>						
Customer Charges						
5/8	236,720		\$ 17.25	\$ 4,083,420	\$ 24.85	\$ 5,882,492
3/4	12,131		23.70	287,505	34.10	413,667
1	3,273		33.40	109,318	48.10	157,431
1-1/2	552		51.50	28,428	74.20	40,958
2	24		66.90	1,606	96.40	2,314
	<u>252,700</u>	<u>-</u>		<u>4,510,277</u>		<u>6,496,862</u>
All Usage		<u>10,783,360</u>	0.6631	<u>7,150,446</u>	0.7638	<u>8,236,330</u>
Subtotal Gravity	252,700	10,783,360		11,660,722		14,733,192
<u>RESIDENTIAL REPUMPED</u>						
Customer Charges						
5/8	530,246		\$ 17.25	\$ 9,146,744	\$ 24.85	\$ 13,176,613
3/4	20,554		23.70	487,130	34.10	700,891
1	6,374		33.40	212,892	48.10	306,589
1-1/2	164		51.50	8,446	74.20	12,169
2	55		66.90	3,680	96.40	5,302
3	0		161.10	-	232.10	0
	<u>557,393</u>	<u>0</u>		<u>9,858,890</u>		<u>14,201,564</u>
All Usage		<u>19,984,196</u>	1.0210	<u>20,403,864</u>	1.2933	<u>25,845,561</u>
Subtotal Repumped	557,393	19,984,196		30,262,755		40,047,125
Total Residential	<u>810,093</u>	<u>30,767,556</u>		<u>41,923,477</u>		<u>54,780,317</u>

THE YORK WATER COMPANY

APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2027

<u>Rate Block, 100 Gallons</u> (1)	<u>Pro Forma Number of Bills</u> (2)	<u>Pro Forma Consumption, 100 Gallons</u> (3)	<u>Present Base Rates</u> (4)	<u>Revenue at Present Base Rates</u> (5)	<u>Proposed Base Rates</u> (6)	<u>Revenue at Proposed Base Rates</u> (7)
<u>COMMERCIAL GRAVITY</u>						
Customer Charges						
5/8	744		\$ 17.25	\$ 12,834	\$ 24.85	\$ 18,488
3/4	15,584		23.70	369,341	34.10	531,414
1	5,938		33.40	198,329	48.10	285,618
1-1/2	4,186		51.50	215,579	74.20	310,601
2	2,675		66.90	178,958	96.40	257,870
3	789		161.10	127,108	232.10	183,127
4	437		239.80	104,793	345.50	150,984
6	84		266.30	22,369	383.60	32,222
	<u>30,437</u>	<u>-</u>		<u>1,229,310</u>		<u>1,770,324</u>
First 50		1,326,106	0.6426	852,155	0.7755	1,028,395
Next 450		2,503,420	0.4601	1,151,823	0.5552	1,389,899
Over 500		<u>4,437,033</u>	<u>0.3585</u>	<u>1,590,676</u>	<u>0.4326</u>	<u>1,919,461</u>
Subtotal Gravity	30,437	8,266,559		4,823,965		6,108,079
<u>COMMERCIAL REPUMPED</u>						
Customer Charges						
5/8	1,032		\$ 17.25	\$ 17,802	\$ 24.85	\$ 25,645
3/4	10,929		23.70	259,017	34.10	372,679
1	5,357		33.40	178,924	48.10	257,672
1-1/2	5,112		51.50	263,268	74.20	379,310
2	3,301		66.90	220,837	96.40	318,216
3	1,240		161.10	199,764	232.10	287,804
4	557		239.80	133,569	345.50	192,444
6	180		266.30	47,934	383.60	69,048
8	24		511.00	12,264	736.10	17,666
10	12		657.60	7,891	947.30	11,368
	<u>27,744</u>	<u>-</u>		<u>1,341,270</u>		<u>1,931,852</u>
First 50		3,061,223	0.9853	3,016,223	1.3197	4,039,896
Next 450		3,041,105	0.8371	2,545,709	1.1212	3,409,687
Over 500		<u>7,810,745</u>	<u>0.4508</u>	<u>3,521,084</u>	<u>0.6038</u>	<u>4,716,128</u>
Subtotal Repumped	27,744	13,913,073		10,424,286		14,097,563
Total Commercial	<u>58,181</u>	<u>22,179,632</u>		15,248,251		<u>\$20,205,642</u>

THE YORK WATER COMPANY

APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2027

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)	Proposed Base Rates (6)	Revenue at Proposed Base Rates (7)
<u>INDUSTRIAL GRAVITY</u>						
Customer Charges						
5/8	-		\$ 17.25	-	\$ 24.85	\$ -
3/4	301		23.70	7,134	34.10	10,264
1	265		33.40	8,851	48.10	12,747
1-1/2	351		51.50	18,077	74.20	26,044
2	444		66.90	29,704	96.40	42,802
3	138		161.10	22,232	232.10	32,030
4	180		239.80	43,164	345.50	62,190
6	96		266.30	25,565	383.60	36,826
12	-		809.60	-	#####	0
	<u>1,775</u>	<u>-</u>		<u>154,725</u>		<u>222,903</u>
First 50		64,134	0.6426	41,213	0.7755	49,736
Next 450		254,348	0.4601	117,026	0.5552	141,214
Next 19,500		1,767,646	0.3861	682,488	0.5039	890,717
Over 20,000		<u>151,530</u>	<u>0.3324</u>	<u>50,369</u>	<u>0.4338</u>	<u>65,734</u>
Subtotal Gravity	1,775	2,237,658		1,045,820		1,370,304
<u>INDUSTRIAL REPUMPED</u>						
Customer Charges						
5/8	-		\$ 17.25	\$ -	\$ 24.85	\$ -
3/4	228		23.70	5,404	34.10	7,775
1	325		33.40	10,855	48.10	15,633
1-1/2	433		51.50	22,300	74.20	32,129
2	362		66.90	24,218	96.40	34,897
3	265		161.10	42,692	232.10	61,507
4	72		239.80	17,266	345.50	24,876
6	96		266.30	25,565	383.60	36,826
8	24		511.00	12,264	736.10	17,666
	<u>1,805</u>	<u>-</u>		<u>160,562</u>		<u>231,309</u>
First 50		73,059	0.9853	71,985	1.3197	96,416
Next 450		322,805	0.8371	270,220	1.1212	361,929
Next 19,500		2,626,469	0.7495	1,968,539	1.0129	2,660,350
Over 20,000		<u>3,799,103</u>	<u>0.4600</u>	<u>1,747,587</u>	<u>0.6216</u>	<u>2,361,522</u>
Subtotal Repumped	1,805	6,821,436		4,218,893		5,711,526
Total Industrial	<u>3,580</u>	<u>9,059,094</u>		<u>5,264,713</u>		<u>7,081,830</u>

THE YORK WATER COMPANY

APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2027

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)	Proposed Base Rates (6)	Revenue at Proposed Base Rates (7)
<u>PRIVATE FIRE PROTECTION GRAVITY</u>						
Private Fire Lines:						
2-inch Connection	28	-	\$ 34.11	\$ 11,529	\$ 39.26	\$ 13,270
3-inch Connection	7	-	45.42	3,815	52.28	4,392
4-inch Connection	133	-	56.77	90,491	65.34	104,152
6-inch Connection	279	-	113.75	380,608	130.93	438,092
8-inch Connection	110	-	227.50	301,210	261.85	346,689
10-inch Connection	7	-	341.31	29,353	392.85	33,785
12-inch Connection	2	-	507.64	12,183	584.29	14,023
Private Fire Hydrant:						
First Fire Hydrant	36	-	45.42	19,531	52.28	22,480
Each Additional	6	-	34.11	2,456	39.26	2,827
Subtotal Gravity	<u>608</u>	<u>-</u>		<u>851,176</u>		<u>979,710</u>
<u>PRIVATE FIRE PROTECTION REPUMPED</u>						
Private Fire Lines:						
2-inch Connection	35	-	\$ 46.47	\$ 19,332	\$ 52.50	\$ 21,840
3-inch Connection	5	-	61.93	3,716	69.96	4,198
4-inch Connection	97	-	77.46	90,318	87.51	102,037
6-inch Connection	279	-	154.90	518,295	174.99	585,517
8-inch Connection	268	-	309.94	994,907	350.14	1,123,949
10-inch Connection	53	-	465.01	296,676	525.32	335,154
12-inch Connection	29	-	693.68	240,013	783.65	271,143
Private Fire Hydrant:						
First Fire Hydrant	179	-	56.25	120,938	63.55	136,633
Each Additional	3	-	42.23	1,520	47.71	1,718
Subtotal Repumped	<u>947</u>	<u>-</u>		<u>2,285,716</u>		<u>2,582,189</u>
Total Private Fire Protection	<u>1,556</u>	<u>-</u>		<u>3,136,892</u>		<u>3,561,899</u>
<u>PUBLIC FIRE PROTECTION</u>						
Fire Hydrants - Gravity	1,044		\$ 25.97	\$ 325,248	\$ 27.57	\$ 345,287
Fire Hydrants - Repumped	<u>3,621</u>		\$ 36.36	<u>1,579,987</u>	\$ 40.73	<u>1,769,881</u>
Total Public Fire Protection	<u>4,665</u>			<u>1,905,236</u>		<u>2,115,168</u>
Total	878,074	62,006,282		<u>\$ 67,478,569</u>		<u>\$ 87,744,856</u>

THE YORK WATER COMPANY
GRAVITY SYSTEM
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 17.25	\$ 24.85	\$ 7.60	44.06%
1,000	23.88	32.49	8.61	36.04%
2,000	30.51	40.13	9.61	31.51%
3,000	37.14	47.76	10.62	28.59%
4,000	43.77	55.40	11.63	26.56%
5,000	50.41	63.04	12.64	25.07%
6,000	57.04	70.68	13.64	23.92%
7,000	63.67	78.32	14.65	23.01%
8,000	70.30	85.95	15.66	22.27%
9,000	76.93	93.59	16.66	21.66%
10,000	83.56	101.23	17.67	21.15%
11,000	90.19	108.87	18.68	20.71%
12,000	96.82	116.51	19.68	20.33%
13,000	103.45	124.14	20.69	20.00%
14,000	110.08	131.78	21.70	19.71%
15,000	116.72	139.42	22.71	19.45%
16,000	123.35	147.06	23.71	19.22%
17,000	129.98	154.70	24.72	19.02%
18,000	136.61	162.33	25.73	18.83%
19,000	143.24	169.97	26.73	18.66%
20,000	149.87	177.61	27.74	18.51%
25,000	183.03	215.80	32.78	17.91%
30,000	216.18	253.99	37.81	17.49%
35,000	249.34	292.18	42.85	17.18%
40,000	282.49	330.37	47.88	16.95%
45,000	315.65	368.56	52.92	16.76%
50,000	348.80	406.75	57.95	16.61%
60,000	415.11	483.13	68.02	16.39%
70,000	481.42	559.51	78.09	16.22%
80,000	547.73	635.89	88.16	16.10%
90,000	614.04	712.27	98.23	16.00%
100,000	680.35	788.65	108.30	15.92%

*Average residential usage of 4,300 gallons per month.

THE YORK WATER COMPANY
REPUMPED SYSTEM
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 17.25	\$ 24.85	\$ 7.60	44.06%
1,000	27.46	37.78	10.32	37.59%
2,000	37.67	50.72	13.05	34.63%
3,000	47.88	63.65	15.77	32.93%
4,000	58.09	76.58	18.49	31.83%
5,000	68.30	89.52	21.22	31.06%
6,000	78.51	102.45	23.94	30.49%
7,000	88.72	115.38	26.66	30.05%
8,000	98.93	128.31	29.38	29.70%
9,000	109.14	141.25	32.11	29.42%
10,000	119.35	154.18	34.83	29.18%
11,000	129.56	167.11	37.55	28.99%
12,000	139.77	180.05	40.28	28.82%
13,000	149.98	192.98	43.00	28.67%
14,000	160.19	205.91	45.72	28.54%
15,000	170.40	218.85	48.45	28.43%
16,000	180.61	231.78	51.17	28.33%
17,000	190.82	244.71	53.89	28.24%
18,000	201.03	257.64	56.61	28.16%
19,000	211.24	270.58	59.34	28.09%
20,000	221.45	283.51	62.06	28.02%
25,000	272.50	348.18	75.68	27.77%
30,000	323.55	412.84	89.29	27.60%
35,000	374.60	477.51	102.91	27.47%
40,000	425.65	542.17	116.52	27.37%
45,000	476.70	606.84	130.14	27.30%
50,000	527.75	671.50	143.75	27.24%
60,000	629.85	800.83	170.98	27.15%
70,000	731.95	930.16	198.21	27.08%
80,000	834.05	1,059.49	225.44	27.03%
90,000	936.15	1,188.82	252.67	26.99%
100,000	1,038.25	1,318.15	279.90	26.96%

*Average residential usage of 3,590 gallons per month.

THE YORK WATER COMPANY
GRAVITY SYSTEM
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
3/4 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 23.70	\$ 34.10	\$ 10.40	43.88%
1,000	30.13	41.86	11.73	38.93%
2,000	36.55	49.61	13.06	35.72%
3,000	42.98	57.37	14.39	33.48%
4,000	49.40	65.12	15.72	31.81%
5,000	55.83	72.88	17.05	30.53%
6,000	60.43	78.43	18.00	29.78%
7,000	65.03	83.98	18.95	29.13%
8,000	69.63	89.53	19.90	28.58%
9,000	74.23	95.08	20.85	28.09%
10,000	78.84	100.64	21.80	27.65%
11,000	83.44	106.19	22.75	27.27%
12,000	88.04	111.74	23.70	26.92%
13,000	92.64	117.29	24.65	26.61%
14,000	97.24	122.84	25.60	26.33%
15,000	101.84	128.40	26.56	26.08%
16,000	106.44	133.95	27.51	25.84%
17,000	111.04	139.50	28.46	25.63%
18,000	115.64	145.05	29.41	25.43%
19,000	120.24	150.60	30.36	25.25%
20,000	124.85	156.16	31.31	25.08%
25,000	147.85	183.92	36.07	24.39%
30,000	170.86	211.68	40.82	23.89%
35,000	193.86	239.44	45.58	23.51%
40,000	216.87	267.20	50.33	23.21%
45,000	239.87	294.96	55.09	22.96%
50,000	262.88	322.72	59.84	22.76%
60,000	298.73	365.98	67.25	22.51%
70,000	334.58	409.24	74.66	22.31%
80,000	370.43	452.50	82.07	22.16%
90,000	406.28	495.76	89.48	22.02%
100,000	442.13	539.02	96.89	21.91%
200,000	800.63	971.62	170.99	21.36%
300,000	1,159.13	1,404.22	245.09	21.14%
400,000	1,517.63	1,836.82	319.19	21.03%
600,000	2,234.63	2,702.02	467.39	20.92%
800,000	2,951.63	3,567.22	615.59	20.86%
1,000,000	3,668.63	4,432.42	763.79	20.82%
2,000,000	7,253.63	8,758.42	1,504.79	20.75%
3,000,000	10,838.63	13,084.42	2,245.79	20.72%
4,000,000	14,423.63	17,410.42	2,986.79	20.71%
5,000,000	18,008.63	21,736.42	3,727.79	20.70%

*Average commercial usage of 27,160 gallons per month.

THE YORK WATER COMPANY
REPUMPED SYSTEM
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
3/4 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 23.70	\$ 34.10	\$ 10.40	43.88%
1,000	33.55	47.30	13.74	40.96%
2,000	43.41	60.49	17.09	39.37%
3,000	53.26	73.69	20.43	38.36%
4,000	63.11	86.89	23.78	37.67%
5,000	72.97	100.09	27.12	37.17%
6,000	81.34	111.30	29.96	36.84%
7,000	89.71	122.51	32.80	36.57%
8,000	98.08	133.72	35.64	36.34%
9,000	106.45	144.93	38.48	36.15%
10,000	114.82	156.15	41.33	35.99%
11,000	123.19	167.36	44.17	35.85%
12,000	131.56	178.57	47.01	35.73%
13,000	139.93	189.78	49.85	35.62%
14,000	148.30	200.99	52.69	35.53%
15,000	156.68	212.21	55.53	35.44%
16,000	165.05	223.42	58.37	35.37%
17,000	173.42	234.63	61.21	35.30%
18,000	181.79	245.84	64.05	35.23%
19,000	190.16	257.05	66.89	35.18%
20,000	198.53	268.27	69.74	35.13%
25,000	240.39	324.33	83.94	34.92%
30,000	282.24	380.39	98.15	34.77%
35,000	324.10	436.45	112.35	34.67%
40,000	365.95	492.51	126.56	34.58%
45,000	407.81	548.57	140.76	34.52%
50,000	449.66	604.63	154.97	34.46%
60,000	494.74	665.01	170.27	34.42%
70,000	539.82	725.39	185.57	34.38%
80,000	584.90	785.77	200.87	34.34%
90,000	629.98	846.15	216.17	34.31%
100,000	675.06	906.53	231.47	34.29%
200,000	1,125.86	1,510.33	384.47	34.15%
300,000	1,576.66	2,114.13	537.47	34.09%
400,000	2,027.46	2,717.93	690.47	34.06%
600,000	2,929.06	3,925.53	996.47	34.02%
800,000	3,830.66	5,133.13	1,302.47	34.00%
1,000,000	4,732.26	6,340.73	1,608.47	33.99%
2,000,000	9,240.26	12,378.73	3,138.47	33.97%
3,000,000	13,748.26	18,416.73	4,668.47	33.96%
4,000,000	18,256.26	24,454.73	6,198.47	33.95%
5,000,000	22,764.26	30,492.73	7,728.47	33.95%

*Average commercial usage of 50,150 gallons per month.

THE YORK WATER COMPANY
GRAVITY SYSTEM
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$66.90	\$ 96.40	\$ 29.50	44.10%
50,000	306.08	385.02	78.94	25.79%
100,000	499.13	636.97	137.84	27.62%
200,000	885.23	1,140.87	255.64	28.88%
300,000	1,271.33	1,644.77	373.44	29.37%
400,000	1,657.43	2,148.67	491.24	29.64%
500,000	2,043.53	2,652.57	609.04	29.80%
600,000	2,429.63	3,156.47	726.84	29.92%
700,000	2,815.73	3,660.37	844.64	30.00%
800,000	3,201.83	4,164.27	962.44	30.06%
900,000	3,587.93	4,668.17	1,080.24	30.11%
1,000,000	3,974.03	5,172.07	1,198.04	30.15%
2,000,000	7,835.03	10,211.07	2,376.04	30.33%
3,000,000	11,696.03	15,250.07	3,554.04	30.39%
4,000,000	15,020.03	19,588.07	4,568.04	30.41%
5,000,000	18,344.03	23,926.07	5,582.04	30.43%
6,000,000	21,668.03	28,264.07	6,596.04	30.44%
7,000,000	24,992.03	32,602.07	7,610.04	30.45%
8,000,000	28,316.03	36,940.07	8,624.04	30.46%
9,000,000	31,640.03	41,278.07	9,638.04	30.46%
10,000,000	34,964.03	45,616.07	10,652.04	30.47%
15,000,000	51,584.03	67,306.07	15,722.04	30.48%
20,000,000	68,204.03	88,996.07	20,792.04	30.49%
25,000,000	84,824.03	110,686.07	25,862.04	30.49%
30,000,000	101,444.03	132,376.07	30,932.04	30.49%
35,000,000	118,064.03	154,066.07	36,002.04	30.49%
40,000,000	134,684.03	175,756.07	41,072.04	30.50%

*Average industrial usage of 126,070 gallons per month.

THE YORK WATER COMPANY
REPUMPED SYSTEM
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
1 1/2 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$51.50	\$ 74.20	\$ 22.70	44.08%
50,000	477.46	644.73	167.27	35.03%
100,000	852.21	1,151.18	298.97	35.08%
200,000	1,601.71	2,164.08	562.37	35.11%
300,000	2,351.21	3,176.98	825.77	35.12%
400,000	3,100.71	4,189.88	1,089.17	35.13%
500,000	3,850.21	5,202.78	1,352.57	35.13%
600,000	4,599.71	6,215.68	1,615.97	35.13%
700,000	5,349.21	7,228.58	1,879.37	35.13%
800,000	6,098.71	8,241.48	2,142.77	35.13%
900,000	6,848.21	9,254.38	2,406.17	35.14%
1,000,000	7,597.71	10,267.28	2,669.57	35.14%
2,000,000	15,092.71	20,396.28	5,303.57	35.14%
3,000,000	22,587.71	30,525.28	7,937.57	35.14%
4,000,000	27,187.71	36,741.28	9,553.57	35.14%
5,000,000	31,787.71	42,957.28	11,169.57	35.14%
6,000,000	36,387.71	49,173.28	12,785.57	35.14%
7,000,000	40,987.71	55,389.28	14,401.57	35.14%
8,000,000	45,587.71	61,605.28	16,017.57	35.14%
9,000,000	50,187.71	67,821.28	17,633.57	35.14%
10,000,000	54,787.71	74,037.28	19,249.57	35.13%
15,000,000	77,787.71	105,117.28	27,329.57	35.13%
20,000,000	100,787.71	136,197.28	35,409.57	35.13%
25,000,000	123,787.71	167,277.28	43,489.57	35.13%
30,000,000	146,787.71	198,357.28	51,569.57	35.13%
35,000,000	169,787.71	229,437.28	59,649.57	35.13%
40,000,000	192,787.71	260,517.28	67,729.57	35.13%

*Average industrial usage of 377,920 gallons per month.

APPENDIX
RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- a. A description of the allocation methods used. A comparison of the allocated cost of service by class with the present and proposed revenues. A cost of service schedule showing the Rate of Return produced by present and proposed rates by class of service.

RESPONSE

A description of the methods used for the cost of service study is provided on pages 2 through 5 of Exhibit No. FVIII and in Statement No. 108. A comparison of the allocated cost of service by class with the present and proposed revenues is provided on Schedule A of Exhibit No. FVIII. Schedules B and C showing the rate of return produced by present and proposed rates by customer classification are provided in Exhibit No. FVIII.

THE YORK WATER COMPANY
RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- b. Indicate if the method used for establishing the allocation factors in the Cost of Service Study deviates from the previous study submitted in the last rate case. If yes, indicate which allocation factors were changed and discuss the reason for the changes.

RESPONSE

The methods used for establishing the allocation factors in the cost of service study have not deviated from the previous study submitted in the last case.

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- c. Supply the average day, the maximum day and the maximum hour deliveries to the system adjusted for storage for the test year and two prior years. Also provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class reflected in the Company's cost of service study.

RESPONSE

Refer to Schedule F of Exhibit No. FVIII for the average day maximum day and maximum hour system deliveries for the years 2000 through 2024. See 'RS1-c Attachment' which provides support for the customer class demand factors.

THE YORK WATER COMPANY
SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR RATIOS
FROM 1976 AND 1977 FIELD STUDIES

	<u>Maximum Day Ratio</u>	<u>Maximum Hour Ratio</u>
RESIDENTIAL		
Wilshire Hills	2.0	3.0
Prospect Street	1.4	2.6
Fayfield	2.8	6.3
COMMERCIAL & PUBLIC		
Apartments	1.6	3.3
Hotels	1.9	4.6
Country Club	1.7	7.0
Retail Stores	1.7	3.0
Schools	2.1	6.6
Hospital	1.5	2.9
INDUSTRIAL	1.5	2.7

THE YORK WATER COMPANY
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION
FOR RESIDENTIAL AREAS

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Wilshire Hills	92,602	187,900	2.03	11,700	3.03
Prospect Street	7,810	11,120	1.42	840	2.58
Fayfield	7,281	20,630	2.83	1,900	6.27

THE YORK WATER COMPANY
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION
FOR APARTMENTS

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Elm Terrace	2,123	6,400		600	
Yorkshire Apartments	22,714	37,610		3,230	
Broad Manor #1	7,284	8,700		880	
Broad Manor #2	7,321	14,373		850	
Broad Manor #3	7,934	8,480		1,000	
Total	47,376	75,563	1.5950	6,560	3.3232

THE YORK WATER COMPANY
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION
FOR HOTELS

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Holiday Inn	23,055	42,500		3,700	
York Valley Inn #1	23,624	35,000		3,400	
York Valley Inn #2	6,815	23,400		3,100	
Total	53,494	100,900	1.8862	10,200	4.5760

THE YORK WATER COMPANY
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION
FOR COUNTRY CLUB

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Country Club #1		0		0	
Country Club #2		105,100		13,000	
Country Club #3		56,700		14,700	
Total	94,845	161,800	1.7059	27,700	7.0091

THE YORK WATER COMPANY
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION
FOR RETAIL STORES

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Mailman's	3,646	6,230		720	
Peoples Drug	267	320		110	
Yorktowne Bootiere	51	48		20	
Watson's Gift Shop	29	100		50	
Race-0-Rama	47	130		60	
Devonos Dry Cleaning	63	90		60	
The Festive Board	373	890		240	
Queensgate Jewelers	36	73		12	
Queensgate Barber Shop	58	87		15	
Rogers Toys	23	25		11	
G. C. Murphy	592	650		120	
Squires Pub	988	1,277		172	
The Hub	81	140		30	
Pantry Pride	1,771	3,600		260	
Jay's Supermarket	2,689	2,900		340	
Green's Dairy	71,465	131,000		7,800	
Snow White Laundry	11,524	12,600		1,700	
Total	93,703	160,160	1.7092	11,720	3.0020

THE YORK WATER COMPANY
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION
FOR SCHOOLS

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
York College: Men's Dorm	12,162	32,030		3,300	
Women's Dorm	8,202	15,950		1,970	
Admin. Bldg.	461	1,350		360	
Library	4,672	10,650		1,540	
Gym	3,424	8,300		1,990	
P.S.U. - York Campus	9,695	14,300		1,080	
York Vo-Tech	8,911	18,610		2,800	
Total	47,527	101,190	2.1291	13,040	6.5859

THE YORK WATER COMPANY
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION
FOR HOSPITAL

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
York Hospital #1	100,467	175,120		12,800	
York Hospital #2	57,693	78,400		6,900	
York Hospital #3	50,088	82,390		9,700	
Total	208,248	306,380	1.47	24,800	2.86

THE YORK WATER COMPANY
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION
FOR INDUSTRIAL

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Caterpillar 6" x 10"	336,842	499,700		42,500	
Caterpillar 4"	14,556	26,700		2,400	
Sylvania 6"	333,919	438,600		32,200	
AMF (R.R. Sign)	0	0		0	
AMF (Inside of Fence)	285,796	397,300		22,300	
AMF (Main Office)	320,293	420,000		28,000	
Assoc. Wholesalers	2,032	2,200		600	
Cole Steel	19,825	26,100		1,900	
Yorktowne Paper - West	1,098	1,200		200	
Yorktowne Paper - East	184,189	285,200		18,200	
Campbell Chain	179,538	309,300		16,300	
Berg Electronics	56,532	110,700		7,500	
Progressive Typograph	2,212	3,110		550	
Charles D. Snyder	27,322	49,390		5,060	
Continental Wire	42,720	56,106		9,156	
Coyne Laundry	83,488	118,400		13,700	
L & G Potato Chips	79,819	160,810		18,890	
Medusa 2"	3,501	7,670		540	
Medusa 6"	467,683	756,240		50,900	
Total	2,441,365	3,668,726	1.50	270,896	2.66

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- d. Explain thoroughly the methodology employed if the Company distinguishes between transmission and distribution mains in its allocation of costs.

RESPONSE

For cost allocation purposes, mains that are 16-inch and larger are considered to be transmission mains and are allocated using Factors 3, 4 and 5, which are based on average and maximum day extra capacity demands plus the daily requirement for fire demand. Mains sized under 16-inch are considered distribution mains and are allocated using Factors 6 and 7, which are based on average and maximum hour extra capacity demands plus the hourly requirement for fire demands.

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.

RESPONSE

Storage facilities have been considered to be adequate if the effective volume of the facility, or groups of facilities acting together, provided sufficient volume during peak hour demands and to meet equalization needs on the maximum day and provide a fire protection reserve.

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service weights reflected in the Company's cost of service study.

RESPONSE

The 5/8-inch meter equivalent and 3/4-inch service equivalent were based on an analysis of actual costs by size for the last 20 years as shown on the attached schedules.

THE YORK WATER COMPANY
CALCULATION OF 5/8 - INCH METER DOLLAR EQUIVALENT RATIOS

Meter Size	2006-2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total	5/8 - inch Dollar Equivalent
5/8 x 3/4-inch																	
Total Cost	\$2,030,522	\$234,481	\$290,172	\$369,564	\$394,037	\$373,649	\$432,307	\$419,855	\$422,438	\$347,248	\$368,678	\$297,965	\$374,787	\$519,025	\$657,259	\$10,987,663	
Quantity	14,030	2,100	2,600	3,100	2,697	2,985	3,410	3,340	3,180	2,840	3,140	2,055	2,320	4,150	4,900	90,787	
Average Cost	144.73	111.66	111.60	119.21	146.10	125.18	126.78	125.71	132.84	122.27	114.23	145.00	161.55	125.07	113.73	121.03	1.0
3/4-inch																	
Total Cost	\$18,957	\$6,187	\$24,851	\$9,111	\$9,815	\$13,224	\$66,549	\$65,987	\$68,486	\$71,039	\$69,634	\$119,258	\$62,437	\$153,633	\$64,903	\$1,239,770	
Quantity	80	40	150	50	50	65	310	310	260	346	360	520	300	720	260	6,372	
Average Cost	236.97	154.67	165.68	182.22	196.30	203.44	214.67	212.86	224.95	205.31	193.43	229.34	208.12	213.38	249.63	194.57	1.6
1-inch																	
Total Cost	\$14,527	\$0	\$12,236	\$10,319	\$12,375	\$2,803	\$23,623	\$18,998	\$18,998	\$19,971	\$15,992	\$15,801	\$68,828	\$52,925	\$51,478	\$532,867	
Quantity	60	0	60	45	50	10	110	60	60	70	60	50	240	180	160	2,284	
Average Cost	242.11		203.93	229.32	247.50	280.34	214.76	309.96	309.96	285.30	266.53	316.02	286.78	294.03	321.74	233.30	1.9
1-1/2-inch																	
Total Cost	\$48,406	\$8,636	\$4,404	\$40,367	\$10,755	\$24,046	\$26,945	\$23,420	\$30,050	\$31,020	\$65,331	\$35,929	\$17,600	\$25,808	\$104,469	\$687,951	
Quantity	99	20	10	72	17	44	45	43	52	54	130	57	34	37	172	1,332	
Average Cost	488.95	431.79	440.36	560.66	632.66	546.50	598.77	544.65	577.88	574.44	502.55	630.33	517.65	697.51	607.38	516.48	4.3
2-inch																	
Total Cost	\$105,444	\$62,863	\$55,235	\$41,267	\$34,511	\$42,523	\$28,748	\$45,377	\$43,016	\$47,597	\$62,322	\$50,521	\$83,185	\$88,199	\$100,614	\$1,096,042	
Quantity	131	36	30	31	28	45	25	44	33	49	78	43	64	47	82	1,149	
Average Cost	804.92	1,746.19	1,841.17	1,331.18	1,232.53	944.96	1,149.93	1,031.30	1,303.52	971.37	798.99	1,174.90	1,298.76	1,876.58	1,227.00	953.91	7.9
3-inch																	
Total Cost	\$147,602	\$88,289	\$24,535	\$37,636	\$14,173	\$63,584	\$38,002	\$19,189	\$17,623	\$80,400	\$62,349	\$98,334	\$113,456	\$53,492	\$64,321	\$1,201,395	
Quantity	75	40	11	16	5	28	15	8	7	32	27	37	46	20	26	578	
Average Cost	1,968.03	2,207.21	2,230.43	2,352.22	2,834.66	2,270.86	2,533.49	2,398.59	2,517.63	2,512.49	2,309.22	2,657.66	2,466.43	2,674.59	2,473.89	2,078.54	17.2
4-inch																	
Total Cost	\$136,459	\$86,716	\$42,616	\$21,184	\$9,958	\$68,833	\$8,801	\$17,454	\$52,404	\$52,171	\$52,364	\$97,605	\$65,236	\$29,728	\$78,490	\$1,093,215	
Quantity	42	23	11	6	4	17	2	4	13	14	17	25	20	6	23	352	
Average Cost	3,249.03	3,770.25	3,874.22	3,530.71	2,239.52	4,048.97	4,400.65	4,363.48	4,031.09	3,726.50	3,080.24	3,904.19	3,261.78	4,954.65	3,412.63	3,105.73	25.7
6-inch																	
Total Cost	\$110,666	\$51,483	\$26,567	\$0	\$20,137	\$10,048	\$45,722	\$20,512	\$63,202	\$16,587	\$63,202	\$9,816	\$43,649	\$27,644	\$106,089	\$723,373	
Quantity	22	8	4	0	3	4	6	2	11	2	11	3	14	9	12	157	
Average Cost	5,029.81	6,435.42	6,641.64	0.00	6,712.38	2,511.97	7,620.34	10,255.98	5,745.61	8,293.50	5,745.61	3,272.02	3,117.76	3,071.57	8,840.76	4,607.47	38.1
8-inch																	
Estimated Cost																\$6,000	49.6
10-inch																	
Estimated Cost																\$8,000	66.1
12-inch																	
Estimated Cost																\$10,000	82.6

THE YORK WATER COMPANY

CALCULATION OF 3/4 - INCH SERVICE DOLLAR EQUIVALENT RATIOS

Service Size	2001-2005	2006-2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total	3/4 - inch Dollar Equivalent
3/4-inch																		
Total Cost	\$5,867,942	\$7,332,176	\$1,041,197	\$1,211,364	\$985,717	\$1,135,738	\$1,398,339	\$842,098	\$2,011,148	\$2,276,380	\$1,517,806	\$1,273,511	\$2,295,379	\$3,288,925	\$2,468,522	\$3,281,330	\$48,313,193	
Quantity	6,035	5,733	628	781	712	543	889	526	1,765	1,553	741	507	590	847	1,403	826	37,395	
Average Cost	922.61	1,278.94	1,657.96	1,551.04	1,384.43	2,098.96	1,572.93	1,600.95	1,145.95	1,465.78	2,048.32	2,511.86	3,890.47	3,883.03	1,752.33	3,972.55	1,291.97	1.0
1-inch																		
Total Cost	\$141,579	\$159,601	\$108,268	\$229,714	\$107,859	\$63,669	\$168,794	\$74,006	\$142,344	\$160,736	\$314,182	\$255,511	\$211,281	\$378,668	\$60,674	\$993,790	\$4,432,707	
Quantity	167	172	81	196	170	62	169	55	227	283	219	94	80	524	235	329	3,623	
Average Cost	847.78	927.92	1,336.64	1,172.01	634.46	1,026.93	998.78	1,345.56	627.07	567.97	1,434.62	2,718.20	2,641.01	722.85	2,385.85	3,020.64	1,223.49	0.9
1-1/2-inch																		
Total Cost	\$227,085	\$314,152	\$53,198	\$39,277	\$54,647	\$75,525	\$100,250	\$39,277	\$44,762	\$71,969	\$91,683	\$119,317	\$91,477	\$129,252	\$147,355	\$118,254	\$2,138,868	
Quantity	287	211	15	10	30	12	44	26	23	24	21	18	21	24	19	11	1,305	
Average Cost	860.50	1,488.87	3,546.50	3,927.74	1,821.58	6,293.71	2,278.41	1,510.67	1,946.16	2,988.73	4,365.86	6,628.72	4,356.04	5,385.51	7,755.54	10,750.33	1,638.98	1.3
2-inch																		
Total Cost	\$67,490	\$189,889	\$34,938	\$44,537	\$44,066	\$56,264	\$35,390	\$31,564	\$37,480	\$30,384	\$52,509	\$99,429	\$92,254	\$29,810	\$131,688	\$172,184	\$1,312,621	
Quantity	53	64	10	11	16	11	15	9	5	6	10	14	18	6	12	9	446	
Average Cost	1,273.40	2,946.70	3,493.80	4,048.85	2,754.10	5,114.95	2,359.35	3,507.14	7,495.93	5,063.95	5,250.86	7,102.09	5,125.23	4,988.28	10,974.03	19,131.57	2,943.1	2.3
3-inch																		
Total Cost	\$37,166	\$54,298	\$8,440	\$6,327	\$6,052	\$7,194	\$28,837	\$17,149	\$2,843	\$1,648	\$25,683	\$9,429	\$92,254	\$29,810	\$131,688	\$172,184	\$1,312,621	
Quantity	23	19	2	3	2	2	9	6	1	1	3	3	1	6	12	1	124	
Average Cost	1,615.92	2,857.79	4,219.85	2,109.13	3,025.92	3,597.23	3,204.14	2,858.09	2,842.84	1,648.20	8,564.34	8,564.34	92,254	4,988.28	10,974.03	19,131.57	2,943.1	1.8
4-inch																		
Total Cost	\$77,620	\$166,251	\$43,312	\$50,416	\$20,888	\$10,791	\$53,080	\$68,527	\$72,893	\$66,622	\$64,910	\$185,630	\$157,982	\$180,591	\$77,800	\$37,179	\$1,548,379	
Quantity	31	43	5	9	6	3	12	8	11	10	10	9	12	10	5	4	303	
Average Cost	2,503.88	3,866.29	8,662.45	5,601.76	3,481.33	3,596.97	4,423.35	8,565.85	6,626.67	8,662.19	6,490.97	20,625.55	13,165.19	18,059.15	15,559.99	9,294.73	5,110.16	4.0
5-inch																		
Total Cost	\$179,833	\$225,726	\$66,828	\$50,240	\$98,635	\$97,632	\$84,798	\$32,156	\$2,998	\$51,680	\$99,650	\$145,622	\$89,069	\$214,619	\$128,960	\$198,923	\$2,122,614	
Quantity	99	66	14	15	16	18	18	4	1	14	18	8	5	14	10	14	851	
Average Cost	1,816.49	3,420.09	4,773.41	3,349.33	6,164.68	5,424.01	4,710.42	8,039.01	2,998.05	3,691.46	5,536.09	18,202.72	17,613.77	15,329.94	12,896.01	14,208.75	3,653.38	2.8
Over 6"																		
Total Cost	\$76,608	\$191,532	\$36,867	\$36,667	\$17,312	\$12,674	\$60,679	\$31,485	\$4,065	\$8,101	\$36,309	\$52,300	\$95,314	\$56,859	\$54,623	\$51,971	\$1,031,342	
Quantity	28	34	4	4	3	2	9	5	1	2	4	4	9	2	6	4	228	
Average Cost	2,736.01	5,633.28	9,166.64	9,166.64	5,770.51	6,336.91	6,742.15	6,296.94	4,065.49	4,050.62	9,077.18	13,075.10	10,590.46	29,429.68	9,103.81	12,992.67	4,523.43	3.5

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.

RESPONSE

The 12,300 gpm fire flow is based on the requirements recommended by the National Board of Fire Underwriters (now the American Insurance Association) for a population of 198,049 as follows:

- a. For populations of 200,000 or less,

$$Q = 1020 \sqrt{P} (1 - 0.01 \sqrt{P}).$$

Where Q is the fire draft in gpm and P is the population in thousands.

- b. For populations in excess of 200,000, Q = 12,000 gpm plus 2,000 to 8,000 gpm for a potential second fire.

The foregoing requirements were published in Volume I, "Water and Wastewater Engineering," by Fair, Geyer & Okon, published in 1966 by John Wiley & Sons, Inc. The 10-hour duration is based on the 1974 Insurance Services Office publication titled "Grading Schedule for Municipal Fire Protection".

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.

RESPONSE

This information broken down by customer class is not readily available. See Exhibit No. FVIII-1, Schedule G for the system-wide number of private fire lines and hydrants.

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- i. Provide a calculation of the Company's base cost of water per unit of consumption.

RESPONSE

The calculation of the base cost of water per hundred gallons is as follows:

	<u>Gravity</u>	<u>Repumped</u>
Base Cost of Water	\$9,607,619	\$26,623,159
Pro Forma Water Consumption (Hundred Gallons)	21,287,530	40,718,670
Base Cost per Hundred Gallons	\$0.4513	\$0.6538

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- j. Provide a detailed cost analysis that supports the Company's customer charges, by meter size, showing all direct and indirect costs included.

RESPONSE

Please refer to the 'RS1-j Attachment' for the detailed cost analysis that supports the Company's customer charges. The attached also includes the cost of service by cost function.

THE YORK WATER COMPANY
WATER OPERATIONS

CALCULATION OF CUSTOMER COSTS FOR A 5/8-INCH METER PER MONTH

Cost Function (1)	Cost of Service (2)	Number of Units (3)		Cost Per Unit (4)	Cost Per Unit Per Month (5)
Meters	\$ 10,840,031	93,086	5/8-inch Equivalents	\$ 116.45	\$ 9.70
Services	12,617,158	79,487	3/4-inch Equivalents	158.73	13.23
Billing and Collecting	5,720,301	891,840	Bills	6.41	6.41
Meter Reading	<u>408,408</u>	871,854	Meter Readings	0.47	<u>0.47</u>
Subtotal	29,585,898				29.81
Unrecovered Public Fire	<u>6,346,542</u>	93,086	5/8-inch Equivalents	68.18	<u>5.68</u>
Total	<u>\$ 35,932,439</u>				<u>\$ 35.49</u>

THE YORK WATER COMPANY
WATER OPERATIONS

CALCULATION OF DIRECT CUSTOMER COSTS FOR A 5/8-INCH METER PER MONTH

Cost Function (1)	Direct Cost of Service* (2)	Number of Units (3)		Direct Cost Per Unit (4)	Direct Cost Per Unit Per Month (5)
Meters	\$ 3,836,328	93,086	5/8-inch Equivalents	\$ 41.21	\$ 3.43
Services	10,503,755	79,487	3/4-inch Equivalents	132.14	11.01
Billing and Collecting & Meter Reading	<u>4,218,919</u>	891,840	Bills	4.73	<u>4.73</u>
Subtotal	18,559,002				19.17
Unrecovered Public Fire	<u>6,346,542</u>	93,086	5/8-inch Equivalents	68.18	<u>5.68</u>
Total	<u>\$ 24,905,543</u>				<u>\$ 24.85</u>

* See attached schedule

THE YORK WATER COMPANY
WATER OPERATIONS

ANALYSIS OF DIRECT CUSTOMER COSTS

Description (1)	Total Account (2)	Allocated to Customer Costs		
		Meters (3)	Services (4)	Billing, Collecting & Meter Reading (5)
<u>Operation and Maintenance Expenses</u>				
Direct Labor:				
Operation of Meters	\$ 221,105	\$ 221,105		
Operation of Services	352,150		352,150	
Maintenance of Meters	52,060	52,060		
Maintenance of Services	193,638		\$ 193,638	
Supplies and Expenses				
Operation of Meters	81,365	81,365		
Operation of Services	271,538		271,538	
Maintenance of Meters	22,097	22,097		
Maintenance of Services	1,151,355		1,151,355	
Customer Accounting				
Billing and Collecting Labor	1,156,910			\$ 1,156,910
Meter Reading Labor	119,863			119,863
Billing and Collecting Supplies	1,267,121			1,267,121
Meter Reading Supplies	69,669			69,669
Bad Debt Expense	579,243			579,243
Other Directly Related O&M Costs				
T & D Operations & Supervision	1,020,191	340,373	679,818	
T & D Maintenance Supervision	233,451	77,888	155,563	
Pensions and Benefits	336,544	58,904	136,602	141,039
Worker's Compensation	76,276	13,350	30,960	31,966
Load Growth Adjustment - Customer	80,599			80,599
General Price Level Adj.	-	-	-	-
Subtotal O & M Expenses	<u>7,285,174</u>	<u>867,141</u>	<u>2,971,624</u>	<u>3,446,409</u>
<u>Depreciation Expense</u>				
Meters	1,185,547	1,185,547		
Services	2,057,057		2,057,057	
Other Directly Related Facilities				
Office Buildings	27,552	3,523	12,436	11,593
Stores, Shop & Garage	65,803	8,414	29,700	27,688
Furniture & Equipment	70,092	8,963	31,636	29,493
Enterprise Software	463,819	59,311	209,346	195,163
Transportation Equipment	<u>278,892</u>	<u>35,663</u>	<u>125,879</u>	<u>117,350</u>
Subtotal Depreciation	<u>4,148,761</u>	<u>1,301,422</u>	<u>2,466,053</u>	<u>381,287</u>

THE YORK WATER COMPANY
WATER OPERATIONS

ANALYSIS OF DIRECT CUSTOMER COSTS

Description (1)	Total Account (2)	Allocated to Customer Costs		
		Meters (3)	Services (4)	Billing, Collecting & Meter Reading (5)
<u>Taxes, Other Than Income</u>				
PUC & OCA Assessments	153,568	29,682	83,364	40,522
Payroll Taxes	<u>346,262</u>	<u>60,605</u>	<u>140,546</u>	<u>145,111</u>
Total Taxes, Other Than Income	499,830	90,287	223,910	185,634
<u>Rate Base:</u>				
Meters	18,702,684	18,702,684		
Services	57,102,266		57,102,266	
Other Directly Related Facilities				
Office Buildings	538,283	68,833	242,955	226,495
Stores, Shop & Garage	370,936	47,433	167,423	156,080
Furniture & Equipment	226,463	28,959	102,214	95,289
Enterprise Software	4,148,334	530,467	1,872,359	1,745,508
Transportation Equipment	929,640	118,877	419,595	391,168
Deferred Taxes	<u>(6,906,151)</u>	<u>(1,612,860)</u>	<u>(5,009,582)</u>	<u>(283,708)</u>
Subtotal	<u>75,112,455</u>	<u>17,884,393</u>	<u>54,897,230</u>	<u>2,330,833</u>
Return & Income Taxes, as a Percent of Rate Base @	8.82%	<u>6,625,237</u>	<u>1,577,479</u>	<u>205,589</u>
Total O & M, Depreciation, Return and Taxes	<u>\$ 18,559,002</u>	<u>\$ 3,836,328</u>	<u>\$ 10,503,755</u>	<u>\$ 4,218,919</u>

**THE YORK WATER COMPANY
WATER OPERATIONS
COST OF SERVICE AS OF FEBRUARY 28, 2027 AT PROPOSED REVENUE LEVEL
ALLOCATED TO COST FUNCTIONS**

Account	Factor Ref	Cost of Service	Base			Extra Capacity			Customer Facilities			Customer Accounting			Fire Protection	
			Gravity	Re pumped	Gravity	Re pumped	Gravity	Meters	Services	Billing	Meter Read	Private	Public			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)				
OPERATION AND MAINTENANCE EXPENSES																
SOURCE OF SUPPLY EXPENSES																
Salaries and Wages																
Operations and Supervision	1	190,794	65,385	125,046	-	-	-	-	-	-	114	248				
Maintenance	1	576,571	197,591	377,885	-	-	-	-	-	-	346	750				
Power Purchased	1	1,150,568	394,300	754,082	-	-	-	-	-	-	690	1,496				
Fuel - Pumping	1	39,704	13,607	26,022	-	-	-	-	-	-	24	52				
Supplies and Miscellaneous Expenses:																
Operations	1	129,081	44,236	84,600	-	-	-	-	-	-	77	168				
Maintenance	1	381,173	130,628	249,821	-	-	-	-	-	-	229	496				
TOTAL SOURCE OF SUPPLY EXPENSES		2,467,892	845,747	1,617,456	-	-	-	-	-	-	1,481	3,208				
WATER TREATMENT EXPENSES																
Salaries and Wages																
Operations and Supervision	3	1,540,067	347,285	663,923	183,268	343,589	-	-	-	-	616	1,386				
Maint. of Purification Equipment	3	165,122	37,235	71,184	19,649	36,839	-	-	-	-	66	149				
Maint. of Structures	3	153,365	34,584	66,116	18,250	34,216	-	-	-	-	61	138				
Maintenance Supervision	3	-	-	-	-	-	-	-	-	-	-	-				
Power Purchased	1	84,844	29,076	55,607	-	-	-	-	-	-	51	110				
Fuel - Pumping	1	-	-	-	-	-	-	-	-	-	-	-				
Chemicals	1	1,661,328	569,337	1,088,834	-	-	-	-	-	-	997	2,160				
Supplies and Miscellaneous Expenses:																
Operations and Supervision	3	867,292	195,574	373,890	103,208	193,493	-	-	-	-	347	781				
Maint. of Purification Struct. & Equip	3	492,719	111,108	212,411	58,634	109,926	-	-	-	-	197	443				
TOTAL WATER TREATMENT EXPENSES		4,964,737	1,324,199	2,531,964	383,009	718,062	-	-	-	-	2,335	5,167				
TRANSMISSION AND DISTRIBUTION EXPENSES																
Salaries and Wages - Operations	17	1,879,642	114,282	331,757	66,231	215,219	275,931	551,111	-	-	80,449	242,662				
Operations and Supervision	15	376,510	-	-	-	-	-	352,150	-	-	24,360	-				
Operation of Service Lines	14	221,105	-	-	-	-	221,105	-	-	-	-	-				
Operation of Meters																
Salaries and Wages - Maintenance	12	419,774	83,829	182,685	44,244	97,136	-	-	-	-	3,274	8,605				
Maintenance of Structures and Equip	4	7,373	3,962	-	2,063	-	-	-	-	-	532	817				
Maintenance of Mains - Trans. Gravity	5	38,789	-	20,826	-	10,853	-	-	-	-	1,955	5,155				
Maintenance of Mains - Trans. Repump	6	67,400	25,383	-	21,345	-	-	-	-	-	8,142	12,530				
Maintenance of Mains - Dist. Gravity	7	331,968	-	124,953	-	105,134	-	-	-	-	28,018	73,863				
Maintenance of Mains - Dist. Repumpec	15	207,033	-	-	-	-	-	193,638	-	-	13,395	-				
Maintenance of Services	14	52,060	-	-	-	-	52,060	-	-	-	-	-				
Maintenance of Meters & MIU's	13	139,341	-	-	-	-	-	-	-	-	-	-				
Maintenance of Hydrants	17	292,459	17,782	51,619	10,616	33,487	42,933	85,749	-	-	12,517	37,756				
Maintenance Supervision	2	952,234	-	950,425	-	-	-	-	-	-	476	1,333				
Purchased Power - Booster Stations																
Supplies and Miscellaneous Expense																
Operations and Supervision	17	438,975	26,690	77,479	15,935	50,263	64,442	128,707	-	-	18,788	56,672				
Operation of Meters	14	81,365	-	-	-	-	81,365	-	-	-	-	-				
Operation of Services	15	290,322	-	-	-	-	-	271,538	-	-	18,784	-				
Maintenance of Structures	12	252,262	50,377	109,784	26,588	58,373	-	-	-	-	1,968	5,171				
Maintenance of Mains - Trans. Gravity	4	30,151	16,200	-	8,436	-	-	-	-	-	2,174	3,341				
Maintenance of Mains - Trans. Repumpec	5	158,622	-	85,164	-	44,382	-	-	-	-	7,995	21,081				
Maintenance of Mains - Dist. Gravity	6	275,624	103,800	-	87,290	-	-	-	-	-	33,295	51,239				
Maintenance of Mains - Dist. Repumpec	7	1,357,553	-	510,983	-	429,937	-	-	-	-	114,578	302,056				

**THE YORK WATER COMPANY
WATER OPERATIONS
COST OF SERVICE AS OF FEBRUARY 28, 2027 AT PROPOSED REVENUE LEVEL
ALLOCATED TO COST FUNCTIONS**

Factor Ref	Account	Cost of Service	Base				Extra Capacity				Customer Facilities				Customer Accounting			Fire Protection	
			Gravity	Re pumped	Gravity	Re pumped	Gravity	Meters	Services	Billing	Meter Read	Private	Public						
(2)	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)							
15	Maintenance of Services	1,231,000	-	-	-	-	-	1,151,355	-	-	79,646	-	-	-	-	-	-	-	
14	Maintenance of Meters & MIU's	22,097	-	-	-	22,097	-	-	-	-	-	-	-	-	-	-	-	-	
13	Maintenance of Hydrants	124,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Maintenance Genera	238,111	14,477	42,027	8,643	27,264	34,955	69,814	-	-	10,191	-	-	-	-	-	-	-	
	TOTAL TRANSMISSION & DISTRIBUTION	9,485,772	456,781	2,487,701	293,393	1,072,048	794,887	2,804,062	-	-	460,536	1,116,365	-	-	-	-	-	-	
	CUSTOMER ACCOUNTS EXPENSES																		
19	Salaries and Wages	1,183,419	-	-	-	-	-	-	1,156,910	-	24,615	1,893	-	-	-	-	-	-	
20	Customer Billing Acctg & collecting	119,863	-	-	-	-	-	-	-	119,863	-	-	-	-	-	-	-	-	
19	Supplies and Miscellaneous Expense	1,296,155	-	-	-	-	-	-	1,267,121	-	26,960	2,074	-	-	-	-	-	-	
20	Customer Billing Acctg & Collecting	69,669	-	-	-	-	-	-	-	69,669	-	-	-	-	-	-	-	-	
	TOTAL CUSTOMER ACCOUNTS	2,669,105	-	-	-	-	-	-	2,424,031	189,532	51,575	3,967	-	-	-	-	-	-	
	ADMINISTRATIVE AND GENERAL EXPENSES																		
21	Salaries and Wages	3,075,289	317,677	736,839	132,545	350,583	155,610	549,247	474,825	37,211	100,562	220,191	-	-	-	-	-	-	
21	General Office Employees	32,663	3,374	7,826	1,408	3,724	1,653	5,834	5,043	395	1,068	2,339	-	-	-	-	-	-	
21	Maint. of Other Structures	3,772	390	904	163	430	191	674	582	46	123	270	-	-	-	-	-	-	
22	Maint. of Office Equipment	870,074	98,231	216,735	39,414	96,752	58,904	136,602	128,684	12,355	23,579	58,817	-	-	-	-	-	-	
22	Pensions and 401k Expenses	2,601,187	293,674	647,956	117,834	289,252	176,100	408,386	384,716	36,937	70,492	175,840	-	-	-	-	-	-	
21	Other Employee Benefits	286,866	29,633	68,733	12,364	32,703	14,515	51,234	44,292	3,471	9,381	20,540	-	-	-	-	-	-	
21	Supplies and Miscellaneous Expense:	408,189	42,166	97,802	17,593	46,534	20,654	72,903	63,024	4,939	13,348	29,226	-	-	-	-	-	-	
21	General Corporate Expenses	331,134	34,206	79,340	14,272	37,749	16,755	59,141	51,127	4,007	10,828	23,709	-	-	-	-	-	-	
21	Maintenance of Other Struct., Equip.	240,327	24,826	57,582	10,358	27,397	12,161	42,922	37,106	2,908	7,859	17,207	-	-	-	-	-	-	
21	Contractual Services	1,062,988	109,807	254,692	45,815	121,181	53,787	189,850	164,125	12,862	34,760	76,110	-	-	-	-	-	-	
21	Accounting	73,350	7,577	17,575	3,161	8,362	3,712	13,100	11,325	888	2,399	5,252	-	-	-	-	-	-	
21	Automobile	828,573	85,592	198,526	35,711	94,457	41,926	147,983	127,932	10,026	27,094	59,326	-	-	-	-	-	-	
21	General Liability	197,196	22,263	49,122	8,933	21,928	13,350	30,960	29,165	2,800	5,344	13,330	-	-	-	-	-	-	
22	Workers' Compensation	469,754	48,526	112,553	20,246	53,552	23,770	83,898	72,530	5,684	15,361	33,634	-	-	-	-	-	-	
21	Other	236,188	25,863	71,659	9,306	32,783	12,093	33,964	15,399	1,110	9,613	24,398	-	-	-	-	-	-	
25	Amortization of Rate Case Expense	579,243	-	-	-	-	-	-	579,243	-	-	-	-	-	-	-	-	-	
30	Bad Debt Expense	661,028	68,284	158,382	28,490	75,357	33,448	118,060	102,063	7,998	21,616	47,330	-	-	-	-	-	-	
21	Miscellaneous Expenses	108,234	11,181	25,933	4,665	12,339	5,477	19,331	16,711	1,310	3,539	7,750	-	-	-	-	-	-	
21	Directors' Fees	(679,840)	(70,227)	(162,890)	(29,301)	(77,502)	(34,400)	(121,419)	(104,967)	(8,226)	(22,231)	(48,677)	-	-	-	-	-	-	
21	Injuries and Damages	635,000	71,692	158,179	28,766	70,612	42,990	99,695	93,917	9,017	17,207	42,926	-	-	-	-	-	-	
22	Administrative & General Transferred	220,978	22,827	52,946	9,524	25,191	11,181	34,467	34,119	2,674	7,226	15,822	-	-	-	-	-	-	
21	Pension Expenses	12,242,191	1,247,560	2,850,394	511,267	1,323,384	663,876	1,981,829	2,330,962	148,411	359,169	825,340	-	-	-	-	-	-	
21	Other Miscellaneous																		
	TOTAL ADMINISTRATIVE AND GENERAL																		
19	Adjustment for Change in Load Growth	82,446	-	-	-	-	-	-	80,599	-	1,715	132	-	-	-	-	-	-	
1	Customer Related	77,735	26,640	50,948	-	-	-	-	-	-	47	101	-	-	-	-	-	-	
23	Power and Chemicals	(23,331)	(2,489)	(7,510)	(968)	(3,943)	(968)	(3,007)	(159)	(12)	(1,185)	(3,089)	-	-	-	-	-	-	
14	Amortization of Acquisitions Adjs.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Low Income Customer Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Adjustment for General Price Level	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL OPERATION AND MAINTENANCE	31,966,547	3,898,437	9,530,953	1,186,701	3,109,551	1,457,795	4,782,883	4,835,433	337,931	875,672	1,951,191	-	-	-	-	-	-	

**THE YORK WATER COMPANY
WATER OPERATIONS
COST OF SERVICE AS OF FEBRUARY 28, 2027 AT PROPOSED REVENUE LEVEL
ALLOCATED TO COST FUNCTIONS**

Account	Factor Ref	Cost of Service	Base			Extra Capacity			Customer Facilities			Customer Accounting			Fire Protection	
			Gravity	Repumped	Gravity	Repumped	Gravity	Repumped	Meters	Services	Billing	Meter Read	Private	Public		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)				
DEPRECIATION EXPENSE																
Collecting & Impounding Reservoir	1	1,081,070	370,483	708,533	-	-	-	-	-	-	649	1,405				
Lake, River and Other Intakes	3	76,395	17,227	32,934	9,091	17,044	-	-	-	-	31	69				
Wells and Springs	3	6,095	2,628	6,095	725	34,967	-	-	-	-	2	5				
Supply Mains	3	156,732	35,343	67,567	18,651	34,967	-	-	-	-	63	141				
Other Water Source Structures	3	8,122	1,832	3,501	967	1,812	-	-	-	-	3	7				
Power and Pumping Structures																
Pumping Station	3	321,321	72,458	138,521	38,237	71,687	-	-	-	-	129	289				
Booster - Max Day	5	49,362	-	26,502	-	13,811	-	-	-	-	2,488	6,560				
Booster - Max Hour	7	28,392	-	10,687	-	8,992	-	-	-	-	2,396	6,317				
Purification Buildings	3	158,060	35,643	68,140	18,809	35,263	-	-	-	-	63	142				
Dist. Reservoirs and Standpipes																
Basins	9	96,795	15,768	30,161	13,445	25,205	-	-	-	-	3,727	8,489				
Standpipe - Gravity	10	-	-	-	-	-	-	-	-	-	-	-				
Standpipes - Repumped	11	873,911	-	414,671	-	348,953	-	-	-	-	30,325	79,963				
Office Buildings	21	69,628	7,193	16,883	3,001	7,938	3,523	12,436	10,751	842	2,277	4,985				
Stores, Shop and Garage Bldgs.	21	166,294	17,178	39,844	7,167	18,958	8,414	29,700	25,676	2,012	5,438	11,907				
Misc. Structures and Improv.	21	21,234	2,193	5,088	915	2,421	1,074	3,792	3,279	257	694	1,520				
Electric Pumping Equipment																
Pumping Station	3	133,900	30,195	57,724	15,934	29,873	-	-	-	-	54	121				
Booster - Max Day	5	33,290	-	17,873	-	9,314	-	-	-	-	1,678	4,424				
Booster - Max Hour	7	13,732	-	5,169	-	4,349	-	-	-	-	1,159	3,055				
Oil Engine Pumping Equipment	3	38,159	8,605	16,450	4,541	8,513	-	-	-	-	15	34				
Power Generation Equipment	3	90,755	20,465	39,124	10,800	20,247	-	-	-	-	36	82				
Purification System	3	620,288	139,875	267,406	73,814	138,386	-	-	-	-	248	558				
Laboratory Equipment	3	13,446	3,032	5,797	1,600	3,000	-	-	-	-	5	12				
Mains and Accessories																
Transmission - Supply	3	126,381	28,499	54,483	15,039	28,196	-	-	-	-	51	114				
Transmission - Gravity	4	122,389	65,760	-	34,244	-	-	-	-	-	8,824	13,561				
Transmission - Repumped	5	643,877	-	345,698	-	180,157	-	-	-	-	85,571	85,571				
Distribution - Gravity	6	667,045	251,209	-	211,253	-	-	-	-	-	80,579	124,004				
Distribution - Repumped	7	3,314,418	-	1,247,547	-	1,049,676	-	-	-	-	279,737	737,458				
Services	15	2,199,355	-	-	-	-	-	2,057,057	-	-	142,298	-				
Meters	14	1,185,547	-	-	-	-	1,185,547	-	-	-	-	-				
Fire Hydrants	13	593,494	-	-	-	-	-	-	-	-	-	593,494				
Back Flow Preventers	15	20,750	-	-	-	-	-	19,407	-	-	1,343	-				
Office Furniture and Equipment	21	177,133	18,298	42,441	7,634	20,193	8,963	31,636	27,349	2,143	5,792	12,663				
Enterprise Software	21	1,172,148	121,083	280,847	50,520	133,625	59,311	209,346	180,960	14,183	38,329	83,926				
Transportation Equipment	21	704,807	72,807	168,872	30,377	80,348	35,663	125,879	108,822	8,528	23,047	50,464				
Stores Equipment	21	15,550	1,606	3,726	670	1,773	787	2,777	2,401	188	508	1,113				
Shop Equipment	21	6,346	656	1,521	274	723	321	1,133	980	77	208	454				
Tools and Work Equip. - General	21	54,390	67	13,032	2,344	6,200	2,752	9,714	8,398	658	1,779	3,894				
Power Operated Equipment	21	347,329	35,879	83,220	14,970	39,596	17,575	62,033	53,628	4,203	11,358	24,869				
Communication Equipment	21	24,784	2,560	5,938	1,068	2,825	1,254	4,426	3,827	300	810	1,775				
Miscellaneous Equipment	21	15,433,374	1,382,905	4,222,483	586,120	2,345,479	1,325,218	2,569,452	426,189	33,400	678,615	1,863,513				
TOTAL DEPRECIATION EXPENSE																

**THE YORK WATER COMPANY
WATER OPERATIONS
COST OF SERVICE AS OF FEBRUARY 28, 2027 AT PROPOSED REVENUE LEVEL
ALLOCATED TO COST FUNCTIONS**

Account	Factor Ref	Cost of Service	Base			Extra Capacity			Customer Facilities			Customer Accounting			Fire Protection	
			Gravity	Repumped	Gravity	Repumped	Gravity	Meters	Services	Billing	Meter Read	Private	Public			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)				
TAXES OTHER THAN INCOME																
Public Utility/Realty	24	387,834	41,537	124,378	16,173	65,117	16,211	50,380	3,180	233	19,624	51,000				
P.U.C. and O.C.A. Assessments	25	579,720	63,479	175,887	22,841	80,465	29,682	83,364	37,798	2,725	23,595	59,885				
Payroll Taxes	22	895,197	101,068	222,994	40,552	99,546	60,605	140,546	132,400	12,712	24,260	60,515				
Other Taxes	22	139,253	15,722	34,888	6,308	15,485	9,427	21,863	20,596	1,977	3,774	9,414				
TOTAL TAXES OTHER THAN INCOME		2,002,004	221,806	557,947	85,874	260,613	115,925	296,152	193,973	17,647	71,253	180,814				
INCOME TAXES	24	3,563,378	381,638	1,142,775	148,593	598,291	148,949	462,883	29,220	2,138	180,307	468,584				
UTILITY INCOME AVAILABLE FOR RETURN	24	35,651,984	3,818,327	11,433,591	1,486,688	5,985,968	1,490,253	4,631,193	292,346	21,391	1,803,990	4,688,236				
TOTAL COST OF SERVICE		88,617,286	9,703,113	26,887,750	3,493,975	12,299,902	4,538,140	12,742,563	5,777,161	412,507	3,609,836	9,152,339				
Less: Other Water Revenues	25	(872,086)	(95,493)	(264,591)	(34,360)	(121,045)	(44,651)	(125,406)	(56,860)	(4,099)	(35,494)	(90,066)				
Reallocation of Public Fire	26	(1,036,212)	-	-	-	-	-	-	-	-	-	(1,036,212)				
Unrecovered Public Fire - Gravity	27	(5,310,330)	-	-	-	-	-	-	-	-	-	(5,310,330)				
Unrecovered Public Fire - Repumped	28	1,036,212	-	-	-	-	1,036,212	-	-	-	-	-				
Reallocate Public Fire - Gravity	29	5,310,330	-	-	-	-	5,310,330	-	-	-	-	-				
TOTAL COST OF SERVICE RELATED TO SALES OF WATER		87,745,201	9,607,619	26,623,159	3,459,615	12,178,856	10,840,031	12,617,158	5,720,301	408,408	3,574,342	2,715,711				
Plus Unrecovered Wastewater Cost of Service	18	-	-	-	-	-	-	-	-	-	-	-				
TOTAL COST OF SERVICE		\$ 87,745,201	\$ 9,607,619	\$ 26,623,159	\$ 3,459,615	\$ 12,178,856	\$ 10,840,031	\$ 12,617,158	\$ 5,720,301	\$ 408,408	\$ 3,574,342	\$ 2,715,711				

THE YORK WATER COMPANY
FACTOR 24. ORIGINAL COST MEASURE OF VALUE RATE BASE
ALLOCATED TO COST FUNCTIONS

Account (1)	Factor Ref (2)	Cost of Service (3)	Base			Extra Capacity			Customer Facilities			Customer Accounting			Fire Protection	
			Gravity (4)	Repumped (5)	Gravity (6)	Repumped (7)	Meters (8)	Services (9)	Billing (10)	Meter Read (11)	Private (12)	Public (13)				
NONDEPRECIABLE PLANT																
Organization	23	8,574	915	2,760	356	1,449	356	1,105	58	4	436	1,135				
Franchises and Consents	23	4,918	525	1,583	204	831	204	634	33	2	250	651				
Water Rights	1	39,972	26,198	-	-	-	-	-	-	-	24	52				
Reservoir Land	1	883,813	302,883	579,251	-	-	-	-	-	-	530	1,149				
Power and Pumping Land																
Pumping Station	3	873,599	196,997	376,609	194,900	103,958	46,141	-	-	-	349	786				
Booster - Max Day	5	164,906	88,538	17,734	14,922	390,653	-	-	-	-	8,311	21,916				
Booster - Max Hour	7	47,116	-	-	-	-	-	-	-	-	3,977	10,483				
Purification Land	3	1,751,022	394,855	754,866	208,372	33,432	63,913	17,642	33,076	-	59	133				
T & D Land and Rights of Way	3	148,256	-	-	-	-	-	-	-	-	-	-				
Distr. Reservoir & Standpipe Land	10	10,192	4,840	-	-	4,068	-	-	-	-	505	778				
Standpipes - Gravity	11	427,213	202,712	-	170,586	-	-	-	-	-	14,824	39,090				
Standpipes - Repumped	21	115,023	11,882	27,560	13,113	4,957	5,820	20,543	17,760	1,392	3,761	8,236				
Office Land	21	135,845	14,033	32,548	5,855	6,874	6,874	24,262	20,974	1,644	4,442	9,726				
Stores, Shop and Garage Land	21	4,610,448	974,059	2,174,272	345,413	881,156	13,254	46,544	38,826	3,042	38,170	95,712				
TOTAL NONDEPRECIABLE PLANT																
DEPRECIABLE PLANT																
Collecting & Impounding Reservoir	1	57,328,752	19,646,563	37,573,264	-	-	-	-	-	-	-	-				
Lake, River and Other Intake	3	2,021,363	455,817	871,410	240,542	450,966	809	1,819	809	-	34,397	74,527				
Wells and springs	3	120,318	27,132	51,869	14,318	26,843	48	108	48	-	48	108				
Supply Mains	3	8,001,146	1,804,258	3,449,294	952,136	1,785,056	3,200	7,201	3,200	-	3,200	7,201				
Other Water Source Structure	3	216,494	48,819	93,331	25,763	48,300	-	-	-	-	87	195				
Power and Pumping Structures																
Pumping Station	3	11,162,492	2,517,142	4,812,150	1,328,337	2,490,352	-	-	-	-	4,465	10,046				
Booster - Max Day	5	807,160	433,364	225,843	200,477	225,843	-	-	-	-	40,681	107,272				
Booster - Max Hour	7	633,019	238,288	200,477	836,681	-	-	-	-	-	53,427	140,847				
Purification Buildings	3	3,750,251	845,682	1,616,733	446,280	836,681	-	-	-	-	1,500	3,375				
Distr. Reservoirs and Standpipe																
Basins	9	2,816,200	458,759	877,528	391,170	733,338	-	-	-	-	108,424	246,981				
Standpipe - Gravity	10	-	-	-	-	-	-	-	-	-	-	-				
Standpipes - Repumped	11	13,598,971	6,452,712	5,430,069	242,955	16,460	16,460	16,460	16,460	16,460	471,884	1,244,306				
Office Buildings	21	1,360,332	140,522	325,936	58,630	155,078	68,833	242,955	210,035	210,035	44,483	97,400				
Stores, Shop and Garage Bldgs.	21	937,417	96,835	224,605	40,403	106,866	47,433	167,423	144,737	11,343	30,654	67,119				
Misc. Structures and Improv.	21	186,919	19,309	44,786	8,056	21,309	9,458	33,384	28,860	2,262	6,112	13,383				
Electric Pumping Equipment																
Pumping Station	3	4,045,726	912,311	1,744,112	481,441	902,601	-	-	-	-	1,618	3,641				
Booster - Max Day	5	1,005,628	540,029	281,431	281,431	50,694	-	-	-	-	50,694	133,675				
Booster - Max Hour	7	414,904	156,170	131,400	131,400	35,018	-	-	-	-	35,018	92,316				
Oil Engine Pumping Equipment	3	646,640	145,817	278,767	76,950	144,265	-	-	-	-	259	582				
Power Generation Equipment	3	1,993,020	449,426	859,191	444,643	444,643	-	-	-	-	797	1,794				
Purification System	3	12,654,477	2,853,585	5,455,345	1,505,883	2,823,214	-	-	-	-	5,062	11,389				
Laboratory Equipment	3	179,746	40,533	77,489	21,390	40,101	-	-	-	-	72	162				
Mains and Accessories																
Transmission - Supply	3	11,016,442	2,484,208	4,749,188	1,310,957	2,457,768	-	-	-	-	4,407	9,915				
Transmission - Gravity	4	6,840,218	3,567,789	1,857,933	-	-	-	-	-	-	478,760	735,736				
Transmission - Repumped	5	34,933,356	18,755,719	9,774,353	-	-	-	-	-	-	1,760,641	4,642,643				
Distribution - Gravity	6	30,363,917	11,435,051	5,698,867	9,616,253	-	-	-	-	-	3,667,961	5,644,652				
Distribution - Repumped	7	151,405,066	61,052,353	28,826,826	47,949,984	57,102,266	-	-	-	-	12,778,588	33,687,627				
Services	15	18,702,684	-	-	-	-	-	-	-	-	3,950,087	-				
Meters	14	14,645,537	-	-	-	-	-	-	-	-	-	-				
Fire Hydrants	13	531,004	-	-	-	-	-	-	-	-	-	-				
Back Flow Preventers	15	572,309	59,120	24,667	65,243	496,648	-	-	-	-	34,356	-				
Office Furniture and Equipment	21	10,483,534	1,082,949	2,511,855	451,840	1,872,359	550,467	1,872,359	1,618,658	126,851	342,812	750,621				
Enterprise Software	21	2,349,355	242,688	562,905	101,257	267,826	118,877	419,595	362,740	28,427	76,824	166,214				
Transportation Equipment	21	83,773	8,654	20,072	3,611	9,950	4,239	14,962	12,935	1,014	2,739	5,998				
Stores Equipment	21															

THE YORK WATER COMPANY
FACTOR 24. ORIGINAL COST MEASURE OF VALUE RATE BASE
ALLOCATED TO COST FUNCTIONS

Account (1)	Factor Ref (2)	Cost of Service (3)	Base			Extra Capacity			Customer Facilities			Customer Accounting			Fire Protection	
			Gravity (4)	Repumped (5)	Gravity (6)	Repumped (7)	Gravity (8)	Meters (9)	Services (9)	Billing (10)	Meter Read (11)	Private (12)	Public (13)			
Shop Equipment	21	148,157	15,305	35,498	6,386	16,890	7,497	26,461	22,875	1,793	4,845	10,608				
Tools and Work Equip	21	969,225	100,121	232,226	41,774	110,492	49,043	173,104	149,648	11,728	31,694	69,397				
Power Operated Equipment	21	151,657	15,666	36,337	6,536	17,289	7,674	27,086	23,416	1,835	4,959	10,859				
Communication Equipment	21	3,139,188	324,278	752,149	136,299	357,867	158,843	560,659	484,691	37,984	102,651	224,766				
Miscellaneous Equipment	21	211,019	21,798	50,560	9,095	24,056	10,678	37,688	32,581	2,553	6,900	15,109				
TOTAL DEPRECIABLE PLANT		471,279,969	49,820,137	151,008,855	19,394,075	79,525,276	19,744,684	61,276,803	3,179,541	249,174	24,160,628	62,920,796				
TOTAL UTILITY PLANT		475,890,417	50,794,197	153,163,127	19,739,488	80,406,432	19,757,938	61,323,347	3,218,367	252,216	24,198,798	63,016,508				
OTHER RATE BASE ELEMENTS																
Materials and Supplies	23	4,100,231	437,495	1,319,864	170,160	692,939	170,160	528,520	27,882	2,050	208,292	542,871				
Cash Working Capital	21	4,155,568	429,270	995,674	179,105	473,735	210,272	742,185	641,620	50,282	135,887	297,539				
Deferred Income Taxes	23	(38,864,100)	(4,146,799)	(12,510,354)	(1,612,860)	(6,568,033)	(1,612,860)	(5,009,582)	(264,276)	(19,432)	(1,974,296)	(5,145,607)				
Funds Supplied Through Customers																
Advances Not Expended	7	(1,696,554)	-	(638,583)	-	(537,299)	-	-	-	-	(143,189)	(377,483)				
Taxes on Deposits for Advances	23	1,042,833	111,270	335,688	43,278	176,239	43,278	134,421	7,091	521	52,976	138,071				
Acquisition Adjustments	23	(31,178)	(3,327)	(10,036)	(1,294)	(5,289)	(1,294)	(4,019)	(212)	(16)	(1,584)	(4,128)				
Total Other Rate Base Elements		(31,293,200)	(3,172,091)	(10,507,746)	(1,221,612)	(5,767,688)	(1,190,445)	(3,608,476)	412,105	33,406	(1,721,915)	(4,548,738)				
TOTAL ORIGINAL COST MEASURE OF VALUE		\$ 444,597,217	\$ 47,622,106	\$ 142,675,380	\$ 18,517,876	\$ 74,638,744	\$ 18,567,493	\$ 57,714,871	\$ 3,630,472	\$ 285,622	\$ 22,476,883	\$ 58,467,770				

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS2. Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts.

RESPONSE

There are no negotiated special rate contracts that are not under a tariff rate.