

THE YORK WATER COMPANY

YORK, PENNSYLVANIA

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF DECEMBER 31, 2024

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

Exhibit No. HVI-W

THE YORK WATER COMPANY

York, Pennsylvania

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF DECEMBER 31, 2024

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

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of December 31, 2024. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2025".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

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

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

083718.100

TABLE OF CONTENTS

PART I. RESULTS OF STUDY	I-1
Summary of Results	I-2
Detailed Tabulations of Depreciation Calculations	I-2
Table 1. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2024	I-3
Table 2. Amortization of Experienced Net Salvage	I-5
PART II. DETAILED DEPRECIATION CALCULATIONS	II-1
Cumulative Depreciated Original Cost.....	II-2
Utility Plant in Service	II-5
Customers' Advances for Construction	II-36
Contributions in Aid of Construction	II-38
PART III. EXPERIENCED NET SALVAGE	III-1

PART I. RESULTS OF STUDY

THE YORK WATER COMPANY

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

The results of the depreciation study are summarized in Table 1, which sets forth the book depreciation reserve and the calculated annual depreciation related to wastewater plant in service as of December 31, 2024, and the annual amortization of net negative salvage. Table 2 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2020-2024.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2020 through 2024, on page III-2.

THE YORK WATER COMPANY
WASTEWATER ASSETS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2024

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	NONDEPRECIABLE PLANT							
351.00	ORGANIZATION		3,272.00					
353.20	LAND - COLLECTION		203,175.90					
353.30	LAND - PUMPING		350,595.02					
353.40	LAND - TREATMENT		471,074.04					
	TOTAL NONDEPRECIABLE PLANT		1,028,116.96					
	DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	60-R2.5	1,279,652.37	514,118	765,535	33,863	2.65	22.6
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	70-S1.5	14,111,161.02	1,922,463	12,188,697	329,235	2.33	37.0
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL PLANT	40-R2.5	29,530.32	17,802	11,728	596	2.02	19.7
355.00	POWER GENERATION EQUIPMENT	30-R2.5	1,001,134.98	284,707	716,428	38,204	3.82	18.8
360.20	COLLECTION SEWERS - FORCE	65-R2.5	1,958,820.95	701,901	1,256,920	34,230	1.75	36.7
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	20,226,437.14	5,617,278	14,609,159	361,152	1.79	40.5
361.21	COLLECTION SEWERS - MANHOLES	60-R3	3,363,668.41	875,088	2,488,580	63,460	1.89	39.2
361.22	COLLECTION SEWERS - MANHOLES - RELINING	50-R4	42,126.52	10,357	31,770	920	2.18	34.5
363.00	CUSTOMER SERVICE LINES	55-R2.5	4,244,589.39	1,105,198	3,139,391	92,888	2.19	33.8
363.21	CUSTOMER SERVICE LINES - CLEANOUTS	55-R2.5	301,099.45	90,253	210,846	6,289	2.09	33.5
364.20	FLOW MEASURING EQUIPMENT	25-S1.5	29,549.74	1,887	27,663	1,444	4.89	19.2
370.00	RECEIVING WELLS	40-S2.5	90,802.95	43,341	47,462	2,540	2.80	18.7
371.00	PUMPING EQUIPMENT	35-S1.5	1,039,682.94	315,110	724,573	35,636	3.43	20.3
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5	12,438,477.25	1,820,917	10,617,560	307,969	2.48	34.5
382.00	OUTFALL SEWER LINES	40-S2.5	103,082.52	10,517	92,566	2,827	2.74	32.7
390.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	16,196.82	1,602	14,595	825	5.09	17.7
390.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND SOFTWARE	5-SQ	12,729.31	6,230	6,499	2,600	20.43	2.5
390.50	OFFICE FURNITURE AND EQUIPMENT - ENTERPRISE SOFTWARE	10-SQ	76,477.08	71,624	4,853	1,387	1.81	3.5
391.00	TRANSPORTATION EQUIPMENT - TRUCKS		413,811.64	205,168	208,644	59,027	**	
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	32,092.04	5,688	26,404	1,290	4.02	20.5
394.00	LABORATORY EQUIPMENT	20-SQ	10,439.87	4,166	6,274	436	4.18	14.4
396.00	COMMUNICATION EQUIPMENT - SCADA	10-SQ	625,246.21	196,267	428,979	64,806	10.36	6.6
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	69,742.34	14,750	54,992	4,875	6.99	11.3
	TOTAL DEPRECIABLE PLANT		61,516,551.26	13,836,432	47,680,118	1,446,499	2.35	

**THE YORK WATER COMPANY
WASTEWATER ASSETS**

**TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2024**

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	CUSTOMERS' ADVANCES FOR CONSTRUCTION							
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	77,235.13	1,572	75,663	1,583	2.05	47.8
	TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION		77,235.13	1,572	75,663	1,583	2.05	
	CONTRIBUTIONS IN AID OF CONSTRUCTION							
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	60-R2.5 *	74,864.25	15,834	59,030	2,581	3.45	22.9
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	70-S1.5 *	287,530.81	56,824	230,707	10,673	3.71	21.6
355.00	POWER GENERATION EQUIPMENT	30-R2.5	70,421.34	29,437	40,984	2,968	4.21	13.8
360.20	COLLECTION SEWERS - FORCE	65-R2.5	65,165.59	22,604	42,562	909	1.39	46.8
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	1,156,438.57	235,603	920,836	21,312	1.84	43.2
361.21	COLLECTION SEWERS - MANHOLES	60-R3	221,118.72	57,056	164,063	3,804	1.72	43.1
363.00	CUSTOMER SERVICE LINES	55-R2.5	395,974.95	105,619	290,356	7,239	1.83	40.1
371.00	PUMPING EQUIPMENT	35-S1.5	13,915.97	5,750	8,166	356	2.56	22.9
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5	3,036,337.77	690,743	2,345,595	74,012	2.44	31.7
394.00	LABORATORY EQUIPMENT	20-SQ	1,273.00	563	710	38	2.99	18.7
	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		5,323,040.97	1,220,033	4,103,009	123,892	2.33	
	AMORTIZATION OF NEGATIVE NET SALVAGE							
	TOTAL UTILITY PLANT		57,144,392.12	12,614,827	43,501,446	30,093		

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

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

THE YORK WATER COMPANY
WASTEWATER ASSETS

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2020		2021		2022		2023		2024		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
361.20						42,967	51,073				(94,040)	(18,808)
361.21						2,525	1,969				(4,494)	(899)
363.00				20,958		3,604	24,367				(51,929)	(10,386)
TOTAL	0	0	0	20,958	0	49,096	77,409	0	0	3,000	(150,463)	(30,093)

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

**THE YORK WATER COMPANY
WASTEWATER ASSETS**

**CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024**

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1935	78,959	66,977	11,982	11,982	0.03
1936	31,067	26,310	4,757	16,739	0.04
1939	299	247	52	16,790	0.04
1940	2,384	1,990	394	17,184	0.04
1941	686	574	112	17,295	0.04
1942	516	430	86	17,381	0.04
1943	19,538	16,133	3,405	20,786	0.05
1945	682	560	122	20,908	0.05
1950	8,359	6,611	1,748	22,656	0.05
1951	5,864	4,689	1,175	23,830	0.06
1955	14,347	11,402	2,945	26,775	0.06
1956	32,101	24,978	7,123	33,898	0.08
1960	11,573	9,074	2,499	36,397	0.08
1963	12,973	9,640	3,333	39,730	0.09
1965	10,923	8,319	2,604	42,334	0.10
1970	57,890	39,868	18,022	60,356	0.14
1974	115,135	76,945	38,190	98,546	0.23
1975	72,781	47,395	25,386	123,932	0.29
1978	29,947	18,298	11,649	135,581	0.31
1979	8,910	5,432	3,478	139,059	0.32
1980	529,842	325,638	204,204	343,263	0.79
1982	333,615	214,726	118,889	462,153	1.07
1983	18,620	10,507	8,113	470,265	1.09
1985	613,527	342,430	271,097	741,362	1.71
1986	169,464	93,416	76,048	817,410	1.89
1987	697,724	413,304	284,420	1,101,830	2.55
1988	128,905	76,490	52,415	1,154,245	2.67
1989	41,689	20,666	21,023	1,175,268	2.71
1990	165,526	82,013	83,513	1,258,781	2.91
1991	32,219	14,621	17,598	1,276,379	2.95
1992	67,776	32,269	35,507	1,311,886	3.03
1993	1,089,702	574,349	515,353	1,827,239	4.22
1994	121,182	63,131	58,051	1,885,290	4.35
1995	1,447,634	707,942	739,692	2,624,982	6.06
1996	163,274	106,803	56,471	2,681,453	6.19
1997	40,935	20,504	20,431	2,701,884	6.24
1998	2,562,130	1,027,716	1,534,414	4,236,298	9.79
1999	1,223,214	490,543	732,671	4,968,969	11.48
2000	1,960,615	838,173	1,122,442	6,091,411	14.07
2001	24,214	13,152	11,062	6,102,473	14.10
2002	462,219	163,427	298,792	6,401,265	14.79
2003	366,277	127,201	239,076	6,640,341	15.34
2004	1,392,318	481,595	910,723	7,551,064	17.44
2005	2,006,910	696,402	1,310,508	8,861,571	20.47
2006	2,196,802	646,932	1,549,870	10,411,441	24.05
2007	1,107,414	317,397	790,017	11,201,458	25.87
2008	2,420,997	648,939	1,772,058	12,973,517	29.97
2009	3,083,524	795,472	2,288,052	15,261,569	35.25
2010	525,156	158,859	366,297	15,627,865	36.10
2011	229,071	63,833	165,238	15,793,104	36.48
2012	176,542	38,486	138,056	15,931,160	36.80
2013	560,048	150,841	409,207	16,340,367	37.74
2014	3,760,126	826,059	2,934,067	19,274,434	44.52
2015	671,616	154,081	517,535	19,791,968	45.72
2016	184,298	36,109	148,189	19,940,157	46.06
2017	1,485,165	197,320	1,287,845	21,228,002	49.03
2018	362,813	122,008	240,805	21,468,807	49.59
2019	103,269	14,013	89,256	21,558,064	49.80
2020	66,953	7,134	59,819	21,617,883	49.93

**THE YORK WATER COMPANY
WASTEWATER ASSETS**

**CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024**

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2021	5,542,415	411,338	5,131,077	26,748,959	61.79
2022	5,494,884	338,003	5,156,881	15,568,322	35.96
2023	1,428,665	56,915	1,371,750	12,573,209	29.04
2024	<u>10,128,244</u>	<u>113,030</u>	<u>10,015,214</u>	22,988,730	53.10
SUBTOTAL	55,702,464	12,409,659	43,292,805		
NONDEPRECIABLE	1,028,117	0	1,028,117		
CLEARING	<u>413,812</u>	<u>205,168</u>	<u>208,644</u>		
TOTAL	57,144,392	12,614,827	44,529,565		

UTILITY PLANT IN SERVICE

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST PROSPECT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2016	35,491.81	6,609	5,647	29,845	37.16	803
	35,491.81	6,609	5,647	29,845		803
JACOBUS						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1998	25,175.63	14,209	12,142	13,034	20.45	637
2004	6,339.10	3,119	2,665	3,674	21.17	174
	31,514.73	17,328	14,807	16,708		811
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2004	81,360.00	38,695	33,065	48,295	22.60	2,137
2005	86,577.87	39,843	34,046	52,532	22.87	2,297
	167,937.87	78,538	67,111	100,827		4,434
WEST MANHEIM						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2000	493,963.97	258,985	221,303	272,661	22.23	12,265
2005	179,117.15	82,430	70,437	108,681	22.87	4,752
2009	36,750.00	14,696	12,558	24,192	23.26	1,040
2010	178,414.07	68,547	58,574	119,841	23.24	5,157
	888,245.19	424,658	362,871	525,374		23,214

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COUNTRY VIEW MANOR						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1994	10,931.84	7,602	6,496	4,436	13.36	332
	10,931.84	7,602	6,496	4,436		332
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1939	33.32	31	26	7	6.24	1
1955	259.60	227	194	66	9.87	7
1993	8,006.90	4,868	4,160	3,847	20.31	189
1995	2,259.58	1,326	1,133	1,127	20.75	54
1997	13,857.79	7,850	6,708	7,150	21.04	340
1999	10,863.94	5,901	5,042	5,822	21.45	271
2000	2,942.79	1,564	1,336	1,606	21.59	74
2008	11,684.68	4,954	4,233	7,452	22.41	333
2013	30,638.94	10,289	8,792	21,847	22.75	960
2015	21,212.23	6,228	5,322	15,890	22.86	695
2024	10,517.00	231	197	10,320	22.28	463
	112,276.77	43,469	37,144	75,133		3,387
SOUTHERN YORK COUNTY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1995	6,004.75	4,039	3,451	2,554	14.36	178
	6,004.75	4,039	3,451	2,554		178

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK HAVEN						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1987	27,249.41	19,415	16,591	10,658	15.13	704
	27,249.41	19,415	16,591	10,658		704
	1,279,652.37	601,658	514,118	765,535		33,863
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.6 2.65

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASBURY POINTE						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1995	33,714.97	22,677	20,946	12,769	14.36	889
1999	10,938.19	6,946	6,416	4,522	14.66	308
2013	47,113.69	20,315	18,765	28,349	15.17	1,869
2015	1,348.10	517	478	871	15.25	57
2019	2,235.51	590	545	1,691	15.33	110
2020	2,932.57	665	614	2,318	15.34	151
2021	6,415.38	1,190	1,099	5,316	15.37	346
	104,698.41	52,900	48,863	55,835		3,730
EAST PROSPECT						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
1993	101,039.53	50,924	47,038	54,002	31.00	1,742
2014	8,607.68	1,835	1,695	6,913	38.76	178
2015	10,570.87	2,069	1,911	8,660	39.04	222
2016	4,282.57	761	703	3,580	39.35	91
2019	700.04	84	78	622	40.58	15
2021	2,368,966.06	185,727	171,554	2,197,412	41.14	53,413
2022	73,027.39	4,148	3,831	69,196	41.55	1,665
2023	5,467.00	189	175	5,292	41.79	127
	2,572,661.14	245,737	226,984	2,345,677		57,453
JACOBUS						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2019	95,899.20	18,624	17,203	78,697	22.83	3,447
2020	8,897.17	1,461	1,349	7,548	22.90	330
	104,796.37	20,085	18,552	86,244		3,777

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2004	189,437.50	88,922	82,136	107,302	23.17	4,631
2005	341,586.72	155,866	143,971	197,616	23.24	8,503
	531,024.22	244,788	226,107	304,917		13,134
LETTERKENNY TOWNSHIP						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1982	90,769.59	77,535	71,618	19,152	7.25	2,642
1996	91,496.43	72,758	67,205	24,291	7.34	3,309
2018	5,852.73	2,720	2,512	3,340	7.49	446
2022	25,056.14	6,269	5,791	19,266	7.49	2,572
2023	4,500.00	751	694	3,806	7.49	508
	217,674.89	160,033	147,820	69,855		9,477
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2022	3,083,037.23	172,650	159,475	2,923,563	42.14	69,377
2023	22,873.14	778	719	22,155	42.56	521
2024	3,385,959.41	39,277	36,280	3,349,680	42.79	78,282
	6,491,869.78	212,705	196,473	6,295,397		148,180

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COUNTRY VIEW MANOR						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1994	22,949.32	15,890	14,678	8,272	13.55	610
2023	8,561.75	807	745	7,816	14.42	542
	31,511.07	16,697	15,423	16,088		1,152
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1980	1,432.57	918	848	585	24.94	23
2009	453,447.95	144,106	133,109	320,339	33.28	9,626
2014	3,192,120.55	740,572	684,056	2,508,065	34.75	72,175
2023	23,600.00	925	854	22,746	36.81	618
2024	8,450.00	112	103	8,347	37.09	225
	3,679,051.07	886,633	818,970	2,860,081		82,667
SOUTHERN YORK COUNTY						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1995	67,473.31	45,383	41,920	25,554	14.36	1,780
2010	13,333.33	6,535	6,036	7,297	15.09	484
2011	31,174.38	14,689	13,568	17,606	15.15	1,162
	111,981.02	66,607	61,524	50,457		3,426
CONEWAGO INDUSTRIAL PARK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1980	23,500.00	19,345	17,869	5,631	9.56	589
1992	2,150.00	1,642	1,517	633	10.05	63
1998	4,000.00	2,894	2,673	1,327	10.13	131

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONEWAGO INDUSTRIAL PARK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2000	7,024.73	4,957	4,579	2,446	10.22	239
2002	2,752.50	1,895	1,750	1,002	10.18	98
2008	2,162.76	1,331	1,229	933	10.31	90
2009	20,519.96	12,308	11,369	9,151	10.34	885
2012	538.94	294	272	267	10.38	26
	62,648.89	44,666	41,257	21,392		2,121
MEMPHORD ESTATES						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1974	22,822.00	16,710	15,435	7,387	18.47	400
1988	128,905.00	82,809	76,490	52,415	20.32	2,579
1996	40,275.00	22,957	21,205	19,070	21.50	887
	192,002.00	122,476	113,130	78,872		3,866
YORK HAVEN						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1987	11,242.16	7,968	7,360	3,882	15.41	252
	11,242.16	7,968	7,360	3,882		252
	14,111,161.02	2,081,295	1,922,463	12,188,697		329,235
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.0 2.33

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	2,637.05	2,086	2,330	307	9.90	31
1993	12,000.00	8,543	9,541	2,459	12.75	193
2002	4,021.02	2,235	2,496	1,525	17.98	85
2014	7,837.71	2,271	2,537	5,301	25.73	206
2015	3,034.54	804	898	2,137	26.34	81
	29,530.32	15,939	17,802	11,728		596
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.7	2.02

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 355 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2.5						
NET SALVAGE PERCENT.. 0						
1987	12,536.77	11,283	10,980	1,557	4.17	373
1995	7,517.65	6,121	5,956	1,562	6.73	232
2000	91,249.52	66,621	64,829	26,421	9.06	2,916
2005	69,241.89	43,068	41,910	27,332	11.85	2,306
2008	16,755.27	9,152	8,906	7,849	13.71	573
2009	55,783.55	28,963	28,184	27,600	14.35	1,923
2010	25,812.72	12,690	12,349	13,464	15.00	898
2013	38,578.43	15,617	15,197	23,381	16.91	1,383
2014	165,126.25	61,724	60,063	105,063	17.59	5,973
2020	49,720.98	8,637	8,405	41,316	21.41	1,930
2022	235,421.30	23,589	22,954	212,467	22.44	9,468
2024	233,390.65	5,111	4,974	228,417	22.33	10,229
	1,001,134.98	292,576	284,707	716,428		38,204
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.8 3.82

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 360.2 COLLECTION SEWERS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1939	257.34	235	213	44	7.96	6
1950	8,358.87	7,286	6,611	1,748	10.97	159
1955	7,552.53	6,404	5,810	1,743	12.47	140
1960	3,082.61	2,525	2,291	792	14.24	56
1965	138.88	108	98	41	16.84	2
1970	22,691.61	16,819	15,260	7,432	19.03	391
1974	1,671.00	1,181	1,072	599	20.93	29
1975	37,682.29	26,302	23,864	13,818	21.42	645
1980	16,236.47	10,476	9,505	6,731	24.47	275
1985	118,862.19	70,426	63,897	54,965	27.17	2,023
1987	58,628.65	33,196	30,118	28,511	28.73	992
1993	60,620.32	29,983	27,203	33,417	32.19	1,038
1994	3,123.37	1,495	1,356	1,767	33.20	53
1995	1,040.65	485	440	601	33.79	18
1997	6,947.34	3,057	2,774	4,173	35.00	119
1998	272,871.97	116,407	105,615	167,257	35.61	4,697
1999	279,329.54	115,391	104,694	174,636	36.23	4,820
2000	251,337.51	100,384	91,078	160,260	36.85	4,349
2004	48,396.12	16,571	15,035	33,361	39.38	847
2005	39,128.82	12,819	11,631	27,498	40.02	687
2006	529,184.02	165,423	150,087	379,097	40.67	9,321
2008	5,598.08	1,580	1,433	4,165	41.98	99
2009	116,296.71	31,005	28,131	88,166	42.64	2,068
2013	7,667.35	1,552	1,408	6,259	45.32	138
2018	17,167.00	2,043	1,853	15,314	48.14	318
2024	44,949.71	467	424	44,526	47.35	940
	1,958,820.95	773,620	701,901	1,256,920		34,230

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.7 1.75

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1935	60,538.13	55,804	51,272	9,266	7.59	1,221
1936	23,857.35	21,958	20,175	3,682	7.65	481
1940	960.00	876	805	155	8.09	19
1941	516.00	470	432	84	8.24	10
1942	251.00	228	209	42	8.41	5
1943	13,737.88	12,316	11,316	2,422	9.41	257
1945	489.60	436	401	89	9.79	9
1951	4,467.19	3,874	3,559	908	11.25	81
1955	233.91	198	182	52	12.47	4
1956	23,484.65	19,788	18,181	5,304	12.80	414
1960	531.21	435	400	131	14.24	9
1963	8,038.88	6,427	5,905	2,134	15.42	138
1965	1,985.19	1,547	1,421	564	16.84	33
1970	24,055.22	17,830	16,382	7,673	19.03	403
1974	55,973.26	39,573	36,359	19,614	20.93	937
1975	15,496.22	10,816	9,938	5,558	21.42	259
1978	29,947.00	19,915	18,298	11,649	23.43	497
1979	8,500.00	5,569	5,117	3,383	23.94	141
1980	421,585.40	272,007	249,915	171,670	24.47	7,016
1982	196,170.24	122,567	112,612	83,558	25.52	3,274
1983	18,619.59	11,436	10,507	8,113	26.07	311
1985	419,342.61	248,460	228,281	191,062	27.17	7,032
1986	141,313.26	81,608	74,980	66,333	28.17	2,355
1987	179,249.88	101,491	93,248	86,002	28.73	2,993
1989	37,694.44	20,476	18,813	18,881	29.86	632
1990	135,372.95	71,924	66,083	69,290	30.44	2,276
1991	23,904.43	12,411	11,403	12,501	31.02	403
1992	60,838.40	30,845	28,340	32,498	31.60	1,028
1993	408,845.32	202,215	185,792	223,053	32.19	6,929
1994	60,755.22	29,090	26,727	34,028	33.20	1,025
1995	803,000.84	374,279	343,881	459,120	33.79	13,587
1998	1,752,544.43	747,635	686,914	1,065,630	35.61	29,925
1999	550,930.33	227,589	209,105	341,825	36.23	9,435
2000	600,912.62	240,005	220,512	380,401	36.85	10,323
2002	312,968.91	116,174	106,739	206,230	38.11	5,411
2003	210,743.25	75,214	69,105	141,638	38.74	3,656
2004	803,073.96	274,973	252,640	550,434	39.38	13,978
2005	1,729,939.60	566,728	520,700	1,209,240	40.02	30,216
2006	1,207,568.68	377,486	346,828	860,741	40.67	21,164
2007	665,699.68	198,046	181,961	483,739	41.32	11,707
2008	1,927,035.23	543,809	499,642	1,427,393	41.98	34,002

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2009	1,951,547.36	520,283	478,027	1,473,520	42.64	34,557
2011	76,511.90	17,973	16,513	59,999	43.97	1,365
2012	106,051.32	23,204	21,319	84,732	44.64	1,898
2013	117,782.17	23,839	21,903	95,879	45.32	2,116
2014	219,269.54	40,740	37,431	181,839	46.00	3,953
2015	290,337.52	49,096	45,109	245,229	46.68	5,253
2016	46,193.94	7,068	6,494	39,700	47.06	844
2017	989,876.52	134,425	123,508	866,369	47.75	18,144
2018	42,090.75	5,009	4,602	37,489	48.14	779
2021	1,218,528.37	80,667	74,116	1,144,412	49.41	23,162
2022	461,704.68	22,254	20,446	441,259	49.32	8,947
2023	332,249.45	9,835	9,036	323,213	49.26	6,561
2024	1,433,121.66	14,904	13,694	1,419,428	47.35	29,977
	20,226,437.14	6,113,825	5,617,278	14,609,159		361,152
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.5 1.79

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1935	3,546.12	3,428	3,182	364	3.09	118
1936	1,415.92	1,366	1,268	148	3.25	46
1940	37.00	35	32	5	4.00	1
1941	37.00	35	32	5	4.22	1
1942	38.61	37	34	5	4.45	1
1943	764.18	722	670	94	4.71	20
1945	41.83	39	36	6	5.25	1
1951	217.20	200	186	31	6.50	5
1955	5,306.60	4,758	4,417	890	8.02	111
1956	1,375.65	1,225	1,137	239	8.42	28
1960	6,808.47	5,929	5,504	1,304	9.57	136
1963	810.88	693	643	168	10.45	16
1965	7,409.22	6,216	5,770	1,639	11.42	144
1970	9,221.36	7,388	6,858	2,363	13.52	175
1974	16,892.88	12,883	11,959	4,934	15.72	314
1975	15,087.98	11,352	10,538	4,550	16.29	279
1980	24,784.19	17,314	16,072	8,712	19.20	454
1982	18,715.50	12,648	11,741	6,974	20.39	342
1985	25,431.63	16,274	15,106	10,326	22.23	465
1987	43,833.34	26,958	25,024	18,809	23.48	801
1989	3,994.79	2,354	2,185	1,810	24.74	73
1990	12,820.37	7,342	6,815	6,005	25.74	233
1991	8,314.58	4,651	4,317	3,998	26.38	152
1993	54,839.30	29,196	27,101	27,738	27.67	1,002
1995	99,431.84	50,153	46,555	52,877	28.98	1,825
1997	3,473.46	1,653	1,534	1,939	30.30	64
1998	123,678.60	56,694	52,626	71,053	31.31	2,269
1999	97,160.16	43,110	40,017	57,143	31.97	1,787
2000	129,900.19	55,701	51,705	78,195	32.64	2,396
2002	88,122.79	35,090	32,572	55,551	34.00	1,634
2003	57,108.42	21,735	20,176	36,932	34.99	1,056
2004	71,814.90	26,205	24,325	47,490	35.68	1,331
2005	152,278.38	53,145	49,332	102,946	36.37	2,831
2006	188,911.06	62,907	58,394	130,517	37.06	3,522
2007	182,017.37	57,335	53,222	128,795	38.06	3,384
2008	106,911.51	31,924	29,634	77,278	38.75	1,994
2009	456,669.25	128,826	119,583	337,086	39.45	8,545
2010	249,524.28	66,224	61,473	188,051	40.14	4,685
2011	15,278.43	3,774	3,503	11,775	41.15	286
2012	19,148.24	4,404	4,088	15,060	41.85	360
2013	18,179.38	3,869	3,591	14,588	42.55	343

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
2014	95,689.93	18,583	17,250	78,440	43.56	1,801
2015	68,109.39	12,035	11,172	56,937	44.26	1,286
2016	3,407.99	542	503	2,905	44.97	65
2017	155,556.92	21,934	20,360	135,197	45.69	2,959
2018	2,565.00	313	291	2,274	46.69	49
2020	13,994.84	1,197	1,111	12,884	48.13	268
2021	44,582.59	2,978	2,764	41,819	48.86	856
2022	64,220.47	3,083	2,862	61,358	49.58	1,238
2023	23,050.23	671	623	22,427	50.05	448
2024	571,138.19	5,597	5,195	565,943	50.26	11,260
	3,363,668.41	942,725	875,088	2,488,580		63,460
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.2 1.89

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 361.22 COLLECTION SEWERS - MANHOLES - RELINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
2008	21,626.52	7,494	6,814	14,813	31.12	476
2015	9,600.00	1,933	1,757	7,843	37.67	208
2016	10,900.00	1,964	1,786	9,114	38.67	236
	42,126.52	11,391	10,357	31,770		920
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.5	2.18

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 363 CUSTOMER SERVICE LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1935	14,874.53	14,378	12,523	2,352	3.09	761
1936	5,793.48	5,588	4,867	926	3.25	285
1940	1,386.56	1,324	1,153	234	4.00	58
1941	132.60	126	110	23	4.22	5
1942	226.32	215	187	39	4.45	9
1943	5,035.62	4,761	4,147	889	4.71	189
1945	150.30	141	123	27	5.25	5
1951	1,179.44	1,084	944	235	6.50	36
1955	862.71	779	679	184	7.42	25
1956	7,240.80	6,498	5,660	1,581	7.83	202
1960	1,150.29	1,009	879	271	9.03	30
1963	4,123.68	3,550	3,092	1,032	9.93	104
1965	1,389.93	1,183	1,030	360	10.43	35
1970	1,921.52	1,571	1,368	554	12.17	46
1974	17,776.20	13,915	12,120	5,656	14.01	404
1975	4,514.22	3,508	3,055	1,459	14.19	103
1980	4,922.50	3,571	3,110	1,812	16.85	108
1982	15,630.16	10,960	9,546	6,084	18.11	336
1985	4,984.58	3,328	2,899	2,086	19.67	106
1986	11,150.30	7,298	6,357	4,793	20.32	236
1987	187,658.66	121,040	105,426	82,233	20.64	3,984
1989	719.04	444	387	332	21.97	15
1990	17,332.52	10,465	9,115	8,218	22.64	363
1991	2,274.18	1,349	1,175	1,099	22.99	48
1992	4,787.28	2,769	2,412	2,375	23.68	100
1993	50,232.91	28,321	24,668	25,565	24.37	1,049
1994	3,671.48	2,016	1,756	1,915	25.06	76
1995	98,552.78	52,913	46,087	52,466	25.45	2,062
1997	4,553.22	2,304	2,007	2,546	26.85	95
1998	365,508.00	179,172	156,059	209,449	27.56	7,600
1999	161,030.37	76,377	66,524	94,506	28.26	3,344
2000	184,894.60	85,162	74,176	110,719	28.69	3,859
2002	82,400.32	35,226	30,682	51,718	30.13	1,716
2003	81,229.44	33,532	29,206	52,023	30.58	1,701
2004	149,352.34	59,084	51,462	97,890	31.32	3,125
2005	250,142.77	94,629	82,422	167,721	32.05	5,233
2006	164,083.11	59,201	51,564	112,519	32.78	3,433
2007	180,950.25	62,392	54,344	126,606	33.26	3,807
2008	261,457.11	85,418	74,399	187,058	34.01	5,500
2009	160,324.28	49,444	43,066	117,258	34.75	3,374
2011	25,219.29	6,877	5,990	19,229	36.00	534

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 363 CUSTOMER SERVICE LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
2012	37,661.36	9,604	8,365	29,296	36.52	802
2013	48,691.15	11,481	10,000	38,691	37.28	1,038
2014	25,417.30	5,526	4,813	20,604	37.81	545
2015	62,481.86	12,346	10,753	51,729	38.58	1,341
2016	7,939.83	1,417	1,234	6,706	39.12	171
2017	217,586.87	34,596	30,133	187,454	39.67	4,725
2020	7,461.00	736	641	6,820	41.16	166
2021	393,973.01	30,612	26,664	367,309	41.55	8,840
2022	37,863.60	2,139	1,863	36,001	41.75	862
2023	750,235.34	26,108	22,740	727,495	41.60	17,488
2024	114,458.38	1,396	1,216	113,242	40.32	2,809
	4,244,589.39	1,268,883	1,105,198	3,139,391		92,888
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.8 2.19

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 363.21 CUSTOMER SERVICE LINES - CLEANOUTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1999	23,533.15	11,162	9,918	13,615	28.26	482
2000	33,574.45	15,464	13,740	19,834	28.69	691
2002	1,624.01	694	617	1,007	30.13	33
2003	1,360.64	562	499	862	30.58	28
2005	37,159.17	14,057	12,490	24,669	32.05	770
2006	40,081.50	14,461	12,849	27,232	32.78	831
2007	31,663.45	10,918	9,701	21,962	33.26	660
2008	43,535.11	14,223	12,638	30,897	34.01	908
2009	31,737.69	9,788	8,697	23,041	34.75	663
2011	3,686.64	1,005	893	2,794	36.00	78
2012	1,050.94	268	238	813	36.52	22
2013	4,311.69	1,017	904	3,408	37.28	91
2015	9,289.85	1,836	1,631	7,659	38.58	199
2017	38,491.16	6,120	5,438	33,053	39.67	833
	301,099.45	101,575	90,253	210,846		6,289

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 2.09

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 364.2 FLOW MEASURING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S1.5						
NET SALVAGE PERCENT.. 0						
2022	11,101.25	1,323	1,031	10,070	18.47	545
2023	13,659.98	984	766	12,894	19.33	667
2024	4,788.51	115	90	4,699	20.25	232
	29,549.74	2,422	1,887	27,663		1,444
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.2	4.89

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 370 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. 0						
1955	131.29	128	120	11	1.93	6
1993	11,878.20	8,719	8,141	3,737	11.42	327
1997	6,866.47	4,607	4,302	2,564	13.48	190
1999	9,346.07	5,935	5,542	3,804	14.66	259
2000	16,395.11	10,122	9,451	6,944	15.18	457
2008	18,742.20	8,288	7,739	11,003	20.81	529
2013	27,443.61	8,617	8,046	19,398	25.13	772
	90,802.95	46,416	43,341	47,462		2,540
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.7 2.80

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 371 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1982	11,481.97	9,907	8,577	2,905	6.76	430
1987	10,112.95	8,305	7,190	2,923	8.16	358
1993	26,870.17	20,314	17,587	9,283	10.17	913
1995	23,773.68	17,322	14,997	8,777	10.99	799
1997	5,237.01	3,672	3,179	2,058	11.72	176
1998	16,425.44	11,274	9,761	6,664	12.11	550
1999	7,285.61	4,886	4,230	3,056	12.52	244
2000	156,640.72	102,474	88,720	67,921	12.95	5,245
2001	19,488.63	12,457	10,785	8,704	13.26	656
2003	15,173.38	9,134	7,908	7,265	14.21	511
2004	22,105.49	12,870	11,143	10,962	14.71	745
2005	64,293.04	36,107	31,260	33,033	15.22	2,170
2008	4,188.95	2,074	1,796	2,393	16.83	142
2010	25,812.72	11,528	9,981	15,832	17.97	881
2013	15,169.60	5,564	4,817	10,353	19.85	522
2014	10,019.65	3,399	2,943	7,077	20.46	346
2015	422.85	131	113	310	21.17	15
2016	139,209.37	38,923	33,698	105,511	21.90	4,818
2017	41,035.44	10,218	8,847	32,188	22.62	1,423
2018	148,645.93	32,271	27,939	120,707	23.44	5,150
2019	2,496.85	463	401	2,096	24.17	87
2021	33,796.25	4,035	3,493	30,303	25.82	1,174
2022	19,116.44	1,634	1,415	17,701	26.74	662
2023	35,130.40	1,806	1,564	33,566	27.66	1,214
2024	185,750.40	3,195	2,766	182,984	28.57	6,405
	1,039,682.94	363,963	315,110	724,573		35,636

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.3 3.43

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. 0						
1939	8.02	8	8			
1979	410.00	341	315	95	9.15	10
1980	38,356.25	31,747	29,295	9,061	9.26	979
1982	848.00	685	632	216	10.13	21
1985	44,906.00	34,946	32,247	12,659	11.26	1,124
1986	17,000.00	13,090	12,079	4,921	11.50	428
1987	164,575.35	124,666	115,037	49,538	12.00	4,128
1993	355,369.80	241,794	223,119	132,251	14.80	8,936
1994	19,750.46	13,132	12,118	7,632	15.37	497
1995	304,864.09	197,857	182,576	122,288	15.95	7,667
1996	31,502.15	19,931	18,392	13,110	16.55	792
1999	72,797.12	42,324	39,055	33,742	18.36	1,838
2000	5,821.43	3,280	3,027	2,794	18.98	147
2001	4,725.64	2,565	2,367	2,359	19.79	119
2002	376.35	197	182	194	20.42	10
2003	661.87	333	307	355	21.24	17
2004	20,438.50	9,888	9,124	11,314	21.87	517
2005	81,744.16	37,782	34,864	46,880	22.69	2,066
2006	66,973.62	29,488	27,210	39,764	23.52	1,691
2007	47,083.33	19,690	18,169	28,914	24.34	1,188
2008	1,300.00	515	475	825	25.17	33
2009	17,914.99	6,693	6,176	11,739	25.99	452
2010	32,258.50	11,320	10,446	21,812	26.82	813
2011	77,200.78	25,322	23,366	53,835	27.65	1,947
2012	1,128.89	343	317	812	28.65	28
2013	196,295.23	55,080	50,826	145,469	29.48	4,934
2014	376,413.69	96,437	88,989	287,425	30.48	9,430
2015	2,915,229.64	675,750	623,559	2,291,671	31.48	72,798
2016	2,492.29	519	479	2,013	32.32	62
2017	39,229.58	7,210	6,653	32,577	33.31	978
2018	64,957.09	10,341	9,542	55,415	34.32	1,615
2019	28,337.74	3,820	3,525	24,813	35.31	703
2020	12,797.68	1,410	1,301	11,497	36.32	317
2021	1,408,830.55	120,878	111,542	1,297,289	37.31	34,771
2022	1,188,948.47	72,764	67,144	1,121,804	38.32	29,275
2023	107,988.11	3,974	3,667	104,321	39.31	2,654
2024	4,688,941.88	57,205	52,787	4,636,155	40.32	114,984
	12,438,477.25	1,973,325	1,820,917	10,617,560		307,969

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.5 2.48

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 382 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. 0						
2012	10,962.50	3,727	3,887	7,076	24.26	292
2022	92,120.02	6,356	6,630	85,490	33.73	2,535
	103,082.52	10,083	10,517	92,566		2,827
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.7 2.74

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 390 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	13,114.74	1,639	1,404	11,711	17.50	669
2023	3,082.08	231	198	2,884	18.50	156
	16,196.82	1,870	1,602	14,595		825
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.7 5.09

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2017	3,788.23	3,788	3,788			
	3,788.23	3,788	3,788			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	8,941.08	4,471	2,442	6,499	2.50	2,600
	8,941.08	4,471	2,442	6,499		2,600
	12,729.31	8,259	6,230	6,499		2,600
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 20.43

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 390.5 OFFICE FURNITURE AND EQUIPMENT - ENTERPRISE SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	76,477.08	49,710	71,624	4,853	3.50	1,387
	76,477.08	49,710	71,624	4,853		1,387
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 1.81

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	3,320.79	1,129	1,109	2,212	16.50	134
2017	12,800.56	3,840	3,772	9,029	17.50	516
2021	4,182.75	586	575	3,608	21.50	168
2024	11,787.94	236	232	11,556	24.50	472
	32,092.04	5,791	5,688	26,404		1,290
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.5 4.02

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1998	1,925.63	1,926	1,926			
	1,925.63	1,926	1,926			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	4,759.45	2,261	2,151	2,609	10.50	248
2024	3,754.79	94	89	3,665	19.50	188
	8,514.24	2,355	2,240	6,274		436
	10,439.87	4,281	4,166	6,274		436
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.4	4.18

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 396 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2013	2,901.99	2,902	2,902			
	2,901.99	2,902	2,902			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	122,533.00	116,406	108,571	13,962	0.50	13,962
2018	7,257.56	4,717	4,400	2,858	3.50	817
2020	4,148.80	1,867	1,741	2,407	5.50	438
2021	52,412.61	18,344	17,109	35,303	6.50	5,431
2022	162,241.13	40,560	37,830	124,411	7.50	16,588
2023	117,382.41	17,607	16,422	100,960	8.50	11,878
2024	156,368.71	7,818	7,292	149,077	9.50	15,692
	622,344.22	207,319	193,365	428,979		64,806
	625,246.21	210,221	196,267	428,979		64,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 10.36

THE YORK WATER COMPANY
WASTEWATER ASSETS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	5,275.14	4,044	3,690	1,585	3.50	453
2015	6,631.00	4,200	3,832	2,799	5.50	509
2021	17,327.07	4,043	3,688	13,639	11.50	1,186
2022	18,970.00	3,162	2,885	16,085	12.50	1,287
2024	21,539.13	718	655	20,884	14.50	1,440
	69,742.34	16,167	14,750	54,992		4,875
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 6.99

CUSTOMERS' ADVANCES FOR CONSTRUCTION

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

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2023	17,841.44	528	724	17,117	49.26	347
2024	59,393.69	618	848	58,546	47.35	1,236
	77,235.13	1,146	1,572	75,663		1,583
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					47.8	2.05

CONTRIBUTIONS IN AID OF CONSTRUCTION

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

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
2005	74,864.25	34,453	15,834	59,030	22.87	2,581
	74,864.25	34,453	15,834	59,030		2,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.9 3.45

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

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
2005	236,722.85	108,017	50,751	185,972	23.24	8,002
	236,722.85	108,017	50,751	185,972		8,002
CONEWAGO INDUSTRIAL PARK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
2009	20,519.96	12,308	5,783	14,737	10.34	1,425
	20,519.96	12,308	5,783	14,737		1,425
MEMPHORD ESTATES						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2024	30,288.00	618	290	29,998	24.07	1,246
	30,288.00	618	290	29,998		1,246
	287,530.81	120,943	56,824	230,707		10,673
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.6 3.71

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

ACCOUNT 355 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2.5						
2005	14,637.79	9,105	7,041	7,597	11.85	641
2009	55,783.55	28,963	22,396	33,388	14.35	2,327
	70,421.34	38,068	29,437	40,984		2,968
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.8 4.21

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

ACCOUNT 360.2 COLLECTION SEWERS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
2005	24,269.59	7,951	21,457	2,813	40.02	70
2024	40,896.00	425	1,147	39,749	47.35	839
	65,165.59	8,376	22,604	42,562		909
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.8 1.39

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

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
2000	9,669.35	3,862	3,464	6,205	36.85	168
2002	23,573.21	8,750	7,848	15,725	38.11	413
2005	541,016.40	177,237	158,962	382,054	40.02	9,547
2009	84,847.13	22,620	20,288	64,559	42.64	1,514
2014	219,269.54	40,740	36,539	182,731	46.00	3,972
2016	46,193.94	7,068	6,340	39,854	47.06	847
2024	231,869.00	2,411	2,162	229,707	47.35	4,851
	1,156,438.57	262,688	235,603	920,836		21,312

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.2 1.84

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

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
2000	3,403.47	1,459	1,849	1,554	32.64	48
2002	5,470.83	2,178	2,760	2,711	34.00	80
2005	26,786.06	9,348	11,844	14,942	36.37	411
2009	44,344.44	12,510	15,850	28,494	39.45	722
2014	95,689.93	18,583	23,544	72,146	43.56	1,656
2016	3,407.99	542	687	2,721	44.97	61
2024	42,016.00	412	522	41,494	50.26	826
	221,118.72	45,032	57,056	164,063		3,804

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.1 1.72

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

ACCOUNT 363 CUSTOMER SERVICE LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
1980	975.44	708	975			
1989	719.04	444	719			
1991	2,274.18	1,349	2,274			
2000	969.87	447	970			
2002	1,003.31	429	1,003			
2005	41,917.84	15,858	39,128	2,790	32.05	87
2009	11,972.89	3,692	9,110	2,863	34.75	82
2014	25,417.30	5,526	13,635	11,782	37.81	312
2016	19,339.08	3,452	8,517	10,822	39.12	277
2017	13,200.00	2,099	5,179	8,021	39.67	202
2018	2,200.00	306	755	1,445	40.23	36
2019	26,400.00	3,136	7,738	18,662	40.80	457
2020	33,000.00	3,254	8,029	24,971	41.16	607
2021	6,600.00	513	1,266	5,334	41.55	128
2024	209,986.00	2,562	6,321	203,665	40.32	5,051
	395,974.95	43,775	105,619	290,356		7,239

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.1 1.83

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

ACCOUNT 371 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
2005	7,919.97	4,448	5,620	2,300	15.22	151
2024	5,996.00	103	130	5,866	28.57	205
	13,915.97	4,551	5,750	8,166		356
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.9 2.56

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

ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
2005	56,165.25	25,960	26,024	30,141	22.69	1,328
2015	2,853,944.52	661,544	663,175	2,190,770	31.48	69,592
2024	126,228.00	1,540	1,544	124,684	40.32	3,092
	3,036,337.77	689,044	690,743	2,345,595		74,012
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.7 2.44

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

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2023	1,273.00	95	563	710	18.50	38
	1,273.00	95	563	710		38
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.7	2.99

PART III. EXPERIENCED NET SALVAGE

THE YORK WATER COMPANY
WASTEWATER ASSETS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
2021 TRANSACTION YEAR				
363.00	893.00	20,958.00		20,958.00-
371.00	2,113.00			
	3,006.00	20,958.00		20,958.00-
2022 TRANSACTION YEAR				
361.20	1,560.58	42,966.83		42,966.83-
361.21	91.71	2,525.02		2,525.02-
363.00	22.99	3,604.40		3,604.40-
371.00	24,616.42			
	26,291.70	49,096.25		49,096.25-
2023 TRANSACTION YEAR				
361.20	1,585.70	51,073.48		51,073.48-
361.21	61.14	1,969.25		1,969.25-
363.00	528.77	24,366.55		24,366.55-
371.00	6,417.38			
380.40	16,825.00			
	25,417.99	77,409.28		77,409.28-
2024 TRANSACTION YEAR				
361.21	700.00			
363.00	110.00	3,000.00		3,000.00-
371.00	24,095.00			
380.40	20,800.00			
	45,705.00	3,000.00		3,000.00-
TOTAL	100,420.69	150,463.53		150,463.53-