
Devin Ryan

dryan@postschell.com
717-612-6052 Direct
717-731-1985 Direct Fax
File #: 210634

June 20, 2025

VIA ELECTRONIC FILING

Matthew Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
P.O. Box 3265
Harrisburg, PA 17105-3265

**Re: Pennsylvania Public Utility Commission, et al. v. The York Water Company -
Wastewater Division
Docket No. R-2025-3053573**

Dear Secretary Homsher:

Attached, on behalf of The York Water Company – Wastewater Division (“York Water”), is information being supplied to the Pennsylvania Public Utility Commission’s (“Commission”) Bureau of Technical Utility Services (“TUS”) in response to TUS Set I Data Requests regarding the above-captioned proceeding.

Respectfully submitted,



Devin Ryan

DR/dmc
Attachments

cc: Susan Johnson (*via email; w/attachments*)
Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

VIA E-MAIL

Carrie Wright, Esquire
Bureau of Investigation & Enforcement
Commonwealth Keystone Building
400 North Street, 2nd Floor West
PO Box 3265
Harrisburg, PA 17105-3265
carwright@pa.gov

Jacob D. Guthrie, Esquire
Ryan Morden, Esquire
Katherine M. Kennedy, Esquire
Office of Consumer Advocate
555 Walnut Street, Forum Place, 5th Floor
Harrisburg, PA 17101-1923
JGuthrie@paoca.org
rmorden@paoca.org
KKennedy@paoca.org
OCAYorkWW2025@paoca.org

Steven C. Gray, Esquire
Rebecca Lyttle, Esquire
Office of Small Business Advocate
555 Walnut Street
Forum Building, 1st Floor
Harrisburg, PA 17101
sgray@pa.gov
relyttle@pa.gov

Cheryl L. Hoffman
22 Summer Drive
Dillsburg, PA 17019
Cheri_hoffman@outlook.com

Date: June 20, 2025



Devin T. Ryan

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

THE YORK WATER COMPANY

DOCKET NO. R-2025-3053573

BUREAU OF TECHNICAL UTILITY SERVICES

INTERROGATORIES SET I

**BUREAU OF TECHNICAL UTILITY SERVICES INTERROGATORY
TUS-R-1**

York Water-WW's response for 52 Pa. Code § 53.53, Exhibit D, FR II-3 provided a copy of Supplement No. 26 To Wastewater – PA P.U.C. No. 1. However, pursuant to 52 Pa. Code § 53.53, and examining Exhibit D, FR II-3, York Water-WW did not provide a copy of a proposed tariff supplement on a red line basis. Please provide a copy of York Water-WW's proposed tariff supplement on a red line basis.

RESPONDENT:

M. E. Poff
CFO

DATE:

June 26, 2025

RESPONSE:

Please see **TUS-R-1 Attachment 1 (Wastewater)**.

THE YORK WATER COMPANY

RATES, RULES AND REGULATIONS GOVERNING

THE PROVISION OF WASTEWATER COLLECTION, TREATMENT AND/OR

DISPOSAL SERVICE TO THE PUBLIC IN

THE BOROUGHS OF EAST PROSPECT, FELTON, JACOBUS, WEST YORK,

AND YORK HAVEN

AND THE

TOWNSHIPS OF EAST MANCHESTER (ASBURY POINTE RESIDENTIAL SUBDIVISION),

LOWER WINDSOR, MONAGHAN, NEWBERRY, SPRINGFIELD, SHREWSBURY,

WASHINGTON, AND WEST MANHEIM IN YORK COUNTY, PENNSYLVANIA

AND THE

TOWNSHIPS OF GREENE, HAMILTON, AND LETTERKENNY

IN FRANKLIN COUNTY, PENNSYLVANIA

AND THE

TOWNSHIP OF STRABAN IN ADAMS COUNTY, PENNSYLVANIA

AND THE

TOWNSHIP OF WEST DONEGAL IN LANCASTER COUNTY, PENNSYLVANIA

ISSUED: ~~December 16, 2024~~ May 30, 2025

EFFECTIVE: ~~January-August~~ 1, 2025

By: Joseph T. Hand
President and CEO
130 East Market Street
York, Pennsylvania



NOTICE

THIS TARIFF MAKES ~~DECREASES~~ INCREASES IN EXISTING RATES.

(See Thirteenth Revised Page No. 2)

(SEE PAGE NO. 2)

LIST OF CHANGES

INCREASES

Base rates for wastewater service are increased by approximately 44.5% overall.

The State Tax Adjustment Surcharge is increased to 0.00% from (0.02%) on page 6.

DECREASES

~~The State Tax Adjustment Surcharge is decreased to (0.02%) from 0.00% on page 6.~~

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Title Page	Supplement No. 265 (C)
List of Changes	2 Twenty- third-fourth Revised (C)
Table of Contents	3 Twenty- Second-third Revised (C)
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Schedule of Rates and Charges	4 Twelfth-Thirteenth Revised (I)- 4 (a) Third-Fourth Revised (I)- 4 (b) Original 4 (c) Original 4 (d) Original 4 (e) Original First Revised (I) 4 (f) Original 4 (g) Original First Revised (I) 4 (h) Original First Revised (I) (C) 4 (i) Original 4 (j) Original 4 (k) Original 4 (l) Original 4 (m) First Revised Original (I) 4 (n) Original 4 (o) Original 4 (p) Original 4 (q) Original
Schedule of Miscellaneous Fees and Charges	5 Second Revised
State Tax Adjustment Surcharge	6 Fourth-Fifth Revised (ID) (C)
Part II	
Definitions	7 Second Revised 8 Second Revised 9 Second Revised 10 Second Revised 10 (a) Original 10 (b) Original

(C) Indicates Change

(ID) Indicates ~~Decrease~~Increase

PART I: SCHEDULE OF RATES AND CHARGES

East Prospect and Lower Windsor Area, Jacobus Borough Area, and Straban Township Area

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>	
East Prospect and Lower Windsor Area	1 st 4,000 Gals.	\$117,3886.90	<u>(I)</u>
Over	4,000 Gals.	\$12,8717.565 per 1,000 Gals.	<u>(I)</u>

West York Borough Area, Asbury Pointe Area, Felton Borough Area, and Letterkenny Township Area

A flat rate per equivalent dwelling unit.	Rate per Month	
Residential	\$93,6060.00	<u>(I)</u>
Commercial/Industrial	\$122,4169.55	<u>(I)</u>

Monaghan Township Area

A flat rate per customer.	Rate per Month	
Residential	\$82,7444.20	<u>(I)</u>

York Haven Borough and Newberry Township Area

A flat rate per equivalent dwelling unit.	Rate per Month	
Residential	\$93,6050.00	<u>(I)</u>
Commercial/Industrial	\$78,14102.67	<u>(I)</u>

A metered rate (based on water consumption) as follows:

Commercial	\$22,9479.75 per 1,000 Gals.	<u>(I)</u>
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Customers in York Haven Borough and Newberry Township that were served by York Haven Sewer Authority shall be billed by the Company based on York Haven Sewer Authority’s allocation of equivalent dwelling unit(s), regardless of any conflicts with this tariff’s definition of “Equivalent Dwelling Units (EDUs).” All other customers in York Haven Borough and Newberry Township will be assigned equivalent dwelling unit(s) and billed based thereon consistent with this tariff’s definition of “Equivalent Dwelling Units (EDUs).”

(C) Indicates Change

(I) Indicates Increase

Washington Township Area

Residential Customers

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>
Washington Township Area	1 st 3,000 Gals.	\$68.0640.00 (I)
Over	3,000 Gals.	\$11.705.00 per 1,000 Gals. (I)

Commercial and Industrial Customers

A metered rate (based on water consumption) as follows:

<u>Per Month</u>	<u>Rate</u>
<u>Washington Township Area</u>	<u>1st 10,500 Gals.</u> \$117.38 (I)
<u>Over</u>	<u>10,500 Gals.</u> \$22.947 per 1,000 Gals. (I)

An unmetered rate as follows:

	<u>Monthly Rate</u>
Country View Manor	\$45.00
Additional Customer (Adjoining Parcel)	\$50.00

West Manheim Township Area

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>
West Manheim Township Area		
Base Rate		\$78.1457.85 (I)
Usage Rate	0-3,500 Gals.	\$12.8717.565 per 1,000 Gals.
Usage Rate	3,501-7,000 Gals.	\$18.3560.789 per 1,000 Gals.
Usage Rate	7,001 and above Gals.	\$22.94713.487 per 1,000 Gals. ↓

Greene, Hamilton, and Letterkenny Township Area

Commercial and Industrial Customers

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>
Greene, Hamilton, and Letterkenny Township Area	1 st 10,500 Gals	\$117.384.85 (I)
Over	10,500 Gals	\$22.94715.44 per 1,000 Gals. (I)

(I) Indicates Increase

Greene, Hamilton, and Letterkenny Township Area CONTINUED

(G)

Residential Customers

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>
Greene, Hamilton, and Letterkenny Township Area	1 st 4,000 Gals	\$68.0640.00 (I)
Over	4,000 Gals	\$11.705.00 per 1,000 Gals. (I)

Section A: Wastewater Service Charge

Imposition of Charge: A wastewater service charge is hereby imposed upon the owner of each improved property which is connected to the wastewater system, whether such use is direct or indirect, and shall be payable as provided herein.

Wastewater Service Charge Payable by Owner of Improved Property Connected to Wastewater System:

The wastewater service charge shall be payable by the owner of each improved property connected to the wastewater system commencing with the earlier of (a) the date of actual physical connection of an improved property to the wastewater system, or (b) Forty-five (45) days from the date indicated on the notice to connect.

The wastewater service charge applicable to any improved property connected to the wastewater system shall be calculated, imposed, and collected on the basis of metered usage as indicated below where accurate usage information is available. Where accurate usage information is not available, one of the other methods set forth below may be utilized in the sole discretion of the Company:

Metered Rate Basis:

Where accurate metered usage data is available, the wastewater service charge for customers connected to the wastewater system will be determined as follows:

Fixed Customer Charge: \$~~17.3844.85~~ per month (includes the equivalent of one EDU of usage or 350 gallons per day applied to each monthly billing period, to be calculated as 350 times the number of days in the billing period); plus Consumption Charge: \$~~22.94715.44~~ per thousand gallons consumed in each month for the gallonage included in excess of the amount included in the fixed customer charge. (I) (I)

Calculation of Metered Consumption: Where the Customer purchases water from York Water Company, the Company will utilize York Water Company’s metered consumption as the basis for its charges. If the Customer is not served by York Water Company or if the Customer expects that its wastewater usage will differ significantly from its water usage, an approved meter (or meters) shall be installed by the Customer as directed by the Company, to meter water and/or wastewater usage as required to implement the Schedule of Rates listed herein. The meter shall be installed and kept in service so that all usage is recorded. Upon discovery of a meter interruption, the Company will issue a billing adjustment to be determined by the Company as appropriate and in its sole discretion, except as otherwise ordered by the Commission.

(IG) Indicates ~~Change~~Increase

Greene, Hamilton, and Letterkenny Township Area CONTINUED

~~(C)~~

The number of EDU's applicable to educational and institutional establishments shall be computed on the highest monthly average daily attendance of pupils (plus faculty, administrators, and staff) for the twelve (12) months preceding the date of the applicable billing period. The owners of such facilities shall be responsible for continuously advising the Company, in writing, of the number of pupils, faculty, administrators and staff in attendance, as an average daily figure, and at any other time upon written request by the Company.

The number of EDU's applicable to retail stores, professional offices and other commercial establishments shall be computed on the basis of the average number of full and part-time employees (including the owner(s) or employer(s)) for the calendar quarter preceding the date of the quarter billing period. The owners of such facilities upon written request shall be responsible for advising the Company, in writing, of the number of employees.

To the extent that the use of any improved property is not adequately described above, the Company may use appropriate guidelines for determining domestic sanitary wastewater flows as promulgated by the Pennsylvania Department of Environmental Protection, at 25 Pa. Code §73.17. Sewage flows, from time to time.

If the use or classification of any improved property is proposed to be changed by the owner, the owner shall notify the Company, in writing, thirty (30) days before such change is to take place.

If the use or classification of any improved property changes, within a billing period, the Company will prorate the wastewater service charge. The appropriate credit or additional charge will appear on the statement for the next succeeding billing period.

Flat Rate Charges: The monthly wastewater service charges for connected industrial and commercial customers shall be \$117.382 per EDU. The monthly wastewater service charge for connected residential customers shall be \$68.0640 per EDU.

(I)
(I)

Estimated Rate Basis: The wastewater service charge may be based upon the Company's estimate of potable water consumed or domestic sanitary wastewater or industrial wastes discharged by any improved property in accordance with the metered rate schedule provided herein.

Wastewater Service Charge by Owner of Multiple Use Improved Property: In the case of multiple use improved property sharing a common connection to the wastewater system or a common structure, each such classification of improved property shall pay a separate wastewater service charge, as though it were housed in a separate structure and had a direct and separate connection to the wastewater system, computed in accordance with the provisions of this Part.

(IC) Indicates ~~Change~~Increase

Shrewsbury and Springfield Township Area

(C)

Commercial and Industrial Customers

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>
Shrewsbury and Springfield Township Area	1 st 10,500 Gals	\$ 117.38 11.85 (I)
Over	10,500 Gals	\$ 22.94 7.44 per 1,000 Gals. (I)

An unmetered rate as follows:

	<u>Monthly Rate</u>
Shrewsbury and Springfield Township Area	\$83.33

Residential Customers

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>
Shrewsbury and Springfield Township Area	1 st 4,000 Gals	\$ 68.06 40.00 (I)
Over	4,000 Gals	\$ 11.70 5.00 per 1,000 Gals. (I)

An unmetered rate as follows:

	<u>Monthly Rate</u>
Shrewsbury and Springfield Township Area	\$83.33

(I) Indicates ~~Change~~Increase

Shrewsbury and Springfield Township Area CONTINUED

(G)

Section A: Reservation Fee

All Customers will be charged a reservation fee of \$10/gallon or \$3,500/EDU (1 EDU = 350 gallons/day). The minimum reservation fee is one EDU. Reservation fees are customer contribution in aid of plant construction and provision of service and are assessed on a one-time basis at the time of capacity nomination. No service will be provided, or capacity reserved, until payment of the reservation fee has been made. Where the Company determines that the Customer is utilizing more capacity than nominated, the Customer will pay an additional reservation fee equal to the utilized capacity if such capacity is available. If no such capacity is available, the Customer will reduce its usage to the level nominated or determined to be available by the Company until such time as additional capacity becomes available.

Section B: Wastewater Service Charge

Imposition of Charge: A wastewater service charge is hereby imposed upon the owner of each reserved capacity EDU, for service rendered or available to be rendered, and upon the owner of each improved property which is connected to the wastewater system, whether such use is direct or indirect, and shall be payable as provided herein.

Wastewater Service Charge Payable by Owner of Reserved Capacity EDU(s) Not Connected To Wastewater System:

The wastewater service charge shall be payable by the owner of each reserved capacity EDU beginning with the earlier of the date of payment of the reservation fee or forty-five (45) days from the date indicated on the notice of availability of wastewater collection, treatment and disposal service.

For reserved capacity EDUs not actually used in the discharge of domestic sanitary wastewater during such quarter, the wastewater service charge shall consist of a fixed charge per EDU reserved of \$50 per quarter. Non-payment of such charge for 2 or more quarters shall result in loss of reserved capacity EDUs, or portion thereof, equal to the amount due and owing and customers shall be required to make such payment, plus interest at 1.5% per month, prior to connecting to the system, if such lost EDUs are not otherwise subscribed.

Wastewater Service Charge Payable by Owner of Improved Property Connected to Wastewater System:

The wastewater service charge shall be payable by the owner of each improved property connected to the wastewater system commencing with the earlier of (a) the date of actual physical connection of an improved property to the wastewater system, or (b) Forty-five (45) days from the date indicated on the notice to connect.

The wastewater service charge applicable to any improved property connected to the wastewater system shall be calculated, imposed, and collected on the basis of EDUs reserved and metered usage as indicated below where accurate usage information is available. Where accurate usage information is not available, one of the other methods set forth below may be utilized in the sole discretion of the Company:

Metered Rate Basis:

Where accurate metered usage data is available, the wastewater service charge for customers connected to the wastewater system will be determined as follows:

~~**Fixed Customer Charge:** \$117.38 per month (includes the equivalent of one EDU of usage or 350 gallons per day applied to each quarterly billing period, to be calculated as 350 times the number of days in the billing period); plus~~ (I)
~~**Fixed Customer Charge:** \$335.55 per quarter (includes the equivalent of one EDU of usage or 350 gallons per day applied to each quarterly billing period, to be calculated as 350 times the number of days in the billing period); plus~~ (I)
Consumption Charge: \$~~22.947~~15.44 per thousand gallons consumed in each quarter for the gallonage included in excess of the amount included in the fixed customer charge. (I)

(IG) Indicates ChangeIncrease

West Donegal Township Area

~~(C)~~

Section A: Wastewater Service Charge

Imposition of Charge: A wastewater service charge is hereby imposed upon the owner of each improved property which is connected to the wastewater system, whether such use is direct or indirect, and shall be payable as provided herein.

Wastewater Service Charge Payable by Owner of Improved Property Connected to Wastewater System:

The wastewater service charge shall be payable by the owner of each improved property connected to the wastewater system commencing with the earlier of (a) the date of actual physical connection of an improved property to the wastewater system, or (b) Forty-five (45) days from the date indicated on the notice to connect.

The wastewater service charge applicable to any improved property connected to the wastewater system shall be calculated, imposed, and collected on the basis of metered usage as indicated below where accurate usage information is available. Where accurate usage information is not available, one of the other methods set forth below may be utilized in the sole discretion of the Company:

Metered Rate Basis:

Where accurate metered usage data is available, the wastewater service charge for customers connected to the wastewater system will be determined as follows:

Customers will be charged at the rate of \$~~22.94743.89~~ per 1,000 gallons, subject to a minimum charge of \$~~78.1458.33~~ per month.

(I)
(I)

Calculation of Metered Consumption: Where the Customer purchases water from York Water Company, the Company will utilize York Water Company's metered consumption as the basis for its charges. If the Customer is not served by York Water Company or if the Customer expects that its wastewater usage will differ significantly from its water usage, an approved meter (or meters) shall be installed by the Customer as directed by the Company, to meter water and/or wastewater usage as required to implement the Schedule of Rates listed herein. The meter shall be installed and kept in service so that all usage is recorded. Upon discovery of a meter interruption, the Company will issue a billing adjustment to be determined by the Company as appropriate and in its sole discretion, except as otherwise ordered by the Commission.

Estimated Rate Basis: The wastewater service charge may be based upon the Company's estimate of potable water consumed or domestic sanitary wastewater or industrial wastes discharged by any improved property in accordance with the metered rate schedule provided herein.

Wastewater Service Charge by Owner of Multiple Use Improved Property: In the case of multiple use improved property sharing a common connection to the wastewater system or a common structure, each such classification of improved property shall pay a separate wastewater service charge, as though it were housed in a separate structure and had a direct and separate connection to the wastewater system, computed in accordance with the provisions of this Part.

(I) Indicates ChangeIncrease

The York Water Company
York, Pennsylvania

Supplement No. ~~2625~~

To

Wastewater – PA P.U.C. No. 1

~~Fourth-Fifth~~ Revised Page No. 6

Canceling

~~Third-Fourth~~ Revised Page No. 6

PART I: STATE TAX ADJUSTMENT SURCHARGE (C)

In addition to the charges provided in this tariff, a surcharge of ~~(0.002%)~~ will apply to all charges (I)
for service rendered on or after ~~January-August~~ 1, 2025. (C)

The above surcharge will be recomputed, using the same elements prescribed by the Commission.

- a. Whenever any of the tax rates used in the calculation of the surcharge are changed; and
- b. Whenever the utility makes effective any increased or decreased rates.

The above recalculation will be submitted to the Commission within 10 days after the occurrence of the event or date which occasions such recomputation; and, if the recomputed surcharge is less than the one then in effect, the Company will, and if the recomputed surcharge is more than the one then in effect, the Company may, submit with such recomputation a tariff or supplement to reflect such recomputed surcharge, the effective date of which shall be 10 days after filing.

(C) Indicates ~~Decrease~~Change

(I) Indicates Increase

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

THE YORK WATER COMPANY

DOCKET NO. R-2025-3053573

BUREAU OF TECHNICAL UTILITY SERVICES

INTERROGATORIES SET I

**BUREAU OF TECHNICAL UTILITY SERVICES INTERROGATORY
TUS-R-2**

Pursuant to Ordering Paragraph 10 of the Order entered January 18, 2024, at Docket No. A-2023-3041009, at the time of York Water-WW's next base rate case which proposes to include the assets of MESCO, Inc.'s acquisition in rate base, York Water-WW was directed to provide testimony that specifically references Docket No. A-2023-3041009 and that justifies any amount claimed in rate base in order to evaluate the reasonableness of the original cost, contributions, accumulated depreciation, and any utility plant acquisition adjustment claims pursuant to Section 1327 of the Public Utility Code, 66 Pa.C.S. § 1327. Please provide the location(s) in York Water-WW's filing at Docket No. R-2025-3053573 that provides this testimony or file the required testimony at Docket No. R-2025-3053573.

RESPONDENT:

M. E. Poff
CFO

DATE:

June 26, 2025

RESPONSE:

The justification is discussed on pages 35 through 37 of York Water Statement No. 1. Further, as stated on page 36, line 22 to page 37, line 5:

On July 25, 2024, the Company submitted to the Commission an original cost plant-in-service valuation of MESCO wastewater system. The Company paid less than the depreciated original cost of the acquired system. York Water has included in rate base the depreciated original cost of the acquired system. No amortization of pass-through of the difference between the acquisition cost and the depreciated original cost is appropriate because this acquisition involves a matter of substantial public interest.

For reference, the original cost study filed on July 25, 2024, is attached for reference as **TUS-R-2 Attachment 1 (Wastewater)**.



The York Water Company

July 25, 2024

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
P.O. Box 3265
Harrisburg, PA 17105-3265

Re: The York Water Company's Acquisition of the MESCO, Inc. Wastewater System
Docket Nos. A-2023-3041009 and A-2023-3041010

Dear Secretary Chiavetta:

Enclosed on behalf of The York Water Company ("York Water" or the "Company") please find the original cost plant-in-service valuation of the former wastewater system of the MESCO, Inc. ("MESCO"). York Water is filing this original cost valuation pursuant to the Pennsylvania Public Utility Commission's ("Commission") Policy Statement at 52 Pa. Code § 69.711.

The Commission approved York Water's acquisition of MESCO's wastewater assets by Order entered January 18, 2024 at Docket Nos. A-2023-3041009 and A-2023-3041010. On January 31, 2024, the transfer by sale of MESCO's wastewater assets and rights to York Water was consummated. A tariff was filed effective February 7, 2024 incorporating MESCO's former customers.

The cost of the system facilities was determined from MESCO's records, project contracts and unit costs typical of other wastewater utilities in the region. The asset inventory was priced using unit costs for each vintage year. The unit costs were developed from typical unit costs experienced by other wastewater companies within the same region, published unit costs or experienced costs trended to the year of installation. The accrued depreciation was based on recognized methods using estimated survivor characteristics and the straight-line depreciation method. The estimated survivor curves are similar to those used by other Pennsylvania wastewater companies. The average service life procedure was used to apply the methods of depreciation to group properties for which a survivor curve was used to recognize the existence of life dispersion. Customer funds used to build the MESCO facilities are included in the report and will be recorded as contributions-in-aid of construction by York Water.

MESCO determined that it was in the best interest of its current customers to sell its wastewater system to a company that has sufficient wastewater operations and maintenance experience to meet the wastewater demands of the public and has more experience in dealing with utility service and the regulatory requirements associated with providing such service. MESCO concluded that its investment in maintaining the wastewater system in future years would be insufficient to provide reliable wastewater collection and treatment services.

York Water paid less than the depreciated original cost of the acquired assets and intends to include the depreciated original cost of the wastewater assets of MESCO in its rate base claim in its next rate case. At that time, York Water will present its proposal that the acquisition adjustment should not be passed through in rates.

Sincerely,



Matthew E. Poff
CFO and Treasurer

Enclosure

cc: Bureau of Technical Utility Services
Office of Consumer Advocate
Office of Small Business Advocate
Michael Hassell, Post & Schell

MESCO, Inc. Original Cost Study
As of January 31, 2024

Account	Description	Install Date	Unit	Qty	Unit Cost	Original Cost	Accrued Depreciation	Depreciated Original Cost
Plant in Service								
<u>Land</u>								
353.4	Treatment Plant Parcel					\$16,000	0.00	\$16,000
<u>Structures and Improvements</u>								
354.4	Treatment Plant - building	1974				\$22,822	15,975.40	\$6,847
354.4	Treatment Plant - expansion	1988				\$128,905	64,452.50	\$64,453
354.4	Treatment Plant - improvements	1996				\$40,275	15,534.64	\$24,740
<u>Collection Sewers - Force</u>								
360.2	2" Force Main	1974	LF	611	2.73	\$1,671	1,259.52	\$411
<u>Collection Sewers - Gravity</u>								
361.2	8" Diameter, PVC	1974	LF	7,103	5.66	\$40,186	30,294.43	\$9,892
361.2	8" Diameter, PVC	1978	LF	4,211	7.11	\$29,947	20,732.54	\$9,214
361.2	8" Diameter, PVC	1979	LF	1,138	7.47	\$8,500	5,753.85	\$2,746
<u>Manholes</u>								
361.21	Manhole w/ Frame and Cover	1974	EA	54	293.17	\$15,831	12,928.68	\$2,902
<u>Services</u>								
363.2	Sewer Laterals	1974	EA	180	17.41	\$3,135	2,792.72	\$342
<u>Pumping Equipment</u>								
371.3	Summer Drive Pumping Station	2004				\$11,791	6,400.83	\$5,390
371.3	Summer Drive Grinder Pump	2004				\$6,020	3,268.00	\$2,752
371.3	Summer Drive Pumps	2021				\$20,197	1,154.11	\$19,043
<u>Treatment Equipment</u>								
380.4	Microstrainer	1980				\$3,952	3,776.36	\$176
380.4	Blower	1993				\$2,155	1,436.67	\$718
380.4	Pump	1982				\$848	772.62	\$75
380.4	Tanks	1986				\$17,000	13,977.78	\$3,022
380.4	Equipment	1979				\$410	400.89	\$9
380.4	Flow Meters	1993				\$3,180	2,120.00	\$1,060
380.4	Tanks	1985				\$44,906	37,920.62	\$6,985
Total Plant in Service						\$417,731	\$240,952.15	\$176,778.85

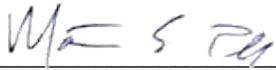
MESCO, Inc. Original Cost Study
As of January 31, 2024

Account	Description	Install Date	Unit	Qty	Unit Cost	Original Cost	Accrued Depreciation	Depreciated Original Cost
Contributions in Aid of Construction								
354.4	Structures and Improvements					\$30,288.08	19,417.60	10,870.48
361.2	Collection Sewers					\$12,404.33	7,952.38	4,451.95
361.21	Manholes					\$2,497.33	1,601.03	896.30
363.2	Services					\$494.49	317.02	177.47
371.3	Pumping Equipment					\$5,995.71	3,843.84	2,151.88
380.4	Treatment Equipment					\$11,429.06	7,327.13	4,101.92
Total Contributions in Aid of Construction						\$63,109.00	\$40,459.00	\$22,650.00
Total Depreciable Plant						\$354,622.00	\$200,493.15	\$154,128.85

VERIFICATION

I, Matthew Poff, Chief Financial Officer of The York Water Company, hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Date: June 20, 2025



Matthew Poff