

THE YORK WATER COMPANY  
ANNUAL DEPRECIATION REPORT  
TO THE PENNSYLVANIA  
PUBLIC UTILITY COMMISSION  
(CODE 213550-ADR-2026)

JUNE 2026

THE YORK WATER COMPANY

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EXECUTIVE SUMMARY

This report is prepared in response to the requirements related to the monitoring of depreciation practices set forth in 52 Pa. Code Chapter 73, Section 3 by the Pennsylvania Public Utility Commission. In accordance with the requirements, the report presents a comparison of annual and accrued depreciation by function at December 31, 2023, December 31, 2024 and December 31, 2025; a calculation of remaining life depreciation accrual rates as of December 31, 2025; the 2025 retirements expressed as a percent of original cost; a summary of the depreciation reserve activity, including the reserve as a percent of original cost; an explanation of any unusual retirements; the net salvage amortization amount for 2026 based on 2021 through 2025 experience; and an explanation of exclusions from the experienced net salvage. The annual accrual rate calculations were based on the results of a service life study that incorporated data through 2021. The annual accrual rate calculations summarized herein used the service life and survivor curve estimates that resulted from this study, and also used the same group procedures and bases as those approved by the Pennsylvania Public Utility Commission in previous annual depreciation reports.

Table 1 sets forth a comparison of the original cost, book reserve and calculated annual depreciation accruals by function at December 31, 2023, December 31, 2024 and December 31, 2025. The annual accrual amounts, as

summarized, are presented as a percent of original cost for each function and for the total company.

The overall composite annual depreciation accrual rate for Source of Supply Plant decreased from December 31, 2023 to December 31, 2024 due to the extended overall life of Account 305.00, Collecting and Impounding Reservoirs, resulting from the armoring of the dam and spillway replacement at Lake Williams. The composite rate was basically unchanged from December 31, 2024 to December 31, 2025.

The composite rate for Power and Pumping Plant and Equipment was basically unchanged from December 31, 2023 to December 31, 2024. The composite rate remained basically unchanged from December 31, 2024 to December 31, 2025.

The composite annual depreciation accrual rate for Purification Plant and Equipment was basically unchanged from December 31, 2023 to December 31, 2024. The composite rate remained basically unchanged from December 31, 2024 to December 31, 2025.

The composite rate for Storage and Distribution Plant decreased slightly from December 31, 2023 to December 31, 2024 due to low growth in the shorter lived asset classes. The composite rate continued to decrease slightly from December 31, 2024 to December 31, 2025 due to high growth in longer lived asset classes.

The composite annual depreciation accrual rate for Office Building and Equipment increased from December 31, 2023 to December 31, 2024 due to growth in the shorter lived asset classes. The composite rate was basically unchanged from December 31, 2024 to December 31, 2025.

The composite rate for Stores, Shop and Garage Equipment increased slightly from December 31, 2023 to December 31, 2024 due to shorter remaining lives in Account 304.62, Stores, Shop and Garage Buildings. The composite rate continued to increase from December 31, 2024 to December 31, 2025 due to growth in the shorter lived asset classes.

Table 2 summarizes the calculated annual depreciation accrual rates and book depreciation reserve by account as of December 31, 2025. Tables 3 and 4 present a summary of the plant and reserve activity, respectively, for 2025. A review of any unusual entries is set forth in the section 2025 Plant and Reserve Activity, on page 10. Table 5 sets forth the net salvage accruals for 2026 as determined by the average of the prior five-year period, 2021 through 2025.

#### REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates to be used in 2026 are calculated as of December 31, 2025, and based on the straight line remaining life method using the equal life group procedure. The annual depreciation accrual rates for depreciable plant as of December 31, 2025, are set forth in column 7 in Table 2 on pages 15 through 18. The annual accrual rate for depreciable plant equals the pro forma annual accrual in column 6 divided by the original cost in column 3.

For the purpose of calculating the composite remaining life accrual rates as of December 31, 2025, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of December 31, 2025. Explanations of remaining life accruals and calculated accrued depreciation follow. An example of the calculation is presented on pages 5 through 8.

THE YORK WATER COMPANY

ACCOUNT 331 T & D MAINS - CAST IRON, 6 INCH AND 8 INCH

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-S2						
NET SALVAGE PERCENT.. 0						
1861	43.30	42	27	16	4.98	3
1881	8.49	8	8			
1885	136.81	129	82	55	8.75	6
1886	448.50	419	266	182	9.76	19
1887	247.30	229	146	101	10.75	9
1888	136.50	128	81	56	9.56	6
1889	39.74	37	24	16	10.56	2
1890	598.47	551	350	248	11.56	21
1892	103.32	95	60	43	11.42	4
1893	112.27	103	65	47	12.43	4
1894	0.90	1	1			
1895	2,050.98	1,874	1,191	860	12.36	70
1896	439.06	404	257	182	11.35	16
1897	472.05	431	274	198	12.34	16
1898	368.14	333	212	156	13.35	12
1899	1,265.71	1,153	733	533	12.39	43
1900	237.91	215	137	101	13.39	8
1901	736.34	660	419	317	14.39	22
1902	447.50	403	256	192	13.48	14
1903	1,260.62	1,127	716	545	14.49	38
1905	6,611.80	5,896	3,747	2,865	14.64	196
1906	13,718.50	12,295	7,814	5,904	13.84	427
1907	4,984.69	4,430	2,815	2,170	14.83	146
1908	1,971.15	1,737	1,104	867	15.84	55
1909	2,362.38	2,092	1,330	1,032	15.08	68
1910	4,129.17	3,625	2,304	1,825	16.08	113
1911	2,891.03	2,549	1,620	1,271	15.38	83
1912	2,362.19	2,065	1,312	1,050	16.36	64
1913	2,449.07	2,121	1,348	1,101	17.38	63
1914	2,012.93	1,751	1,113	900	16.71	54
1915	1,378.80	1,188	755	624	17.71	35
1916	478.17	414	263	215	17.09	13
1917	534.99	459	292	243	18.08	13
1918	798.61	687	437	362	17.50	21
1919	849.72	724	460	390	18.50	21
1920	420.76	360	229	192	17.95	11
1921	103.15	87	55	48	18.96	3
1922	4,748.62	4,030	2,561	2,188	18.45	119
1923	7,368.20	6,193	3,936	3,432	19.45	176
1924	9,047.39	7,530	4,785	4,262	20.45	208
1925	14,528.27	12,119	7,702	6,826	19.98	342
1926	2,580.04	2,131	1,354	1,226	20.99	58

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-S2						
NET SALVAGE PERCENT.. 0						
1927	1,634.00	1,352	859	775	20.55	38
1928	10,347.43	8,475	5,386	4,961	21.55	230
1929	5,102.77	4,185	2,660	2,443	21.15	116
1930	1,077.54	875	556	522	22.14	24
1931	982.28	798	507	475	21.78	22
1932	465.58	374	238	228	22.78	10
1933	349.62	281	179	171	22.44	8
1934	3,263.54	2,598	1,651	1,613	23.45	69
1935	9,091.67	7,241	4,602	4,490	23.14	194
1936	3,935.91	3,100	1,970	1,966	24.14	81
1937	7,508.31	5,914	3,758	3,750	23.87	157
1938	6,032.44	4,698	2,986	3,046	24.85	123
1939	99.11	77	49	50	24.61	2
1940	27,397.59	21,082	13,398	14,000	25.61	547
1941	47,670.56	36,659	23,298	24,373	25.38	960
1942	7,267.38	5,522	3,509	3,758	26.40	142
1943	14,964.50	11,358	7,218	7,746	26.20	296
1944	61.07	46	29	32	26.02	1
1945	1,079.61	808	514	566	27.03	21
1946	12,540.98	9,372	5,956	6,585	26.88	245
1947	53,710.42	39,633	25,188	28,522	27.88	1,023
1948	17,598.68	12,956	8,234	9,365	27.77	337
1949	1,437.68	1,045	664	774	28.76	27
1950	40,329.39	29,231	18,577	21,752	28.67	759
1951	37,439.84	26,777	17,017	20,423	29.67	688
1952	26,775.68	19,091	12,133	14,643	29.59	495
1953	175,091.39	123,124	78,248	96,843	30.60	3,165
1954	147,868.83	103,612	65,848	82,021	30.54	2,686
1955	132,311.82	91,414	58,095	74,217	31.54	2,353
1956	113,098.97	77,812	49,451	63,648	31.52	2,019
1957	63,496.62	43,063	27,367	36,130	32.51	1,111
1958	80,119.71	54,081	34,370	45,750	32.50	1,408
1959	134,912.54	90,607	57,583	77,330	32.51	2,379
1960	271,628.44	179,709	114,209	157,419	33.50	4,699
1961	57,459.22	37,802	24,024	33,435	33.54	997
1962	136,739.38	88,566	56,286	80,453	34.54	2,329
1963	78,399.22	50,473	32,077	46,322	34.58	1,340
1964	278,061.48	176,124	111,930	166,131	35.59	4,668
1965	123,743.13	77,859	49,481	74,262	35.65	2,083
1966	118,264.44	73,182	46,509	71,755	36.65	1,958
1967	106,254.16	65,261	41,475	64,779	36.74	1,763
1968	75,037.44	45,308	28,794	46,243	37.73	1,226

THE YORK WATER COMPANY

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-S2						
NET SALVAGE PERCENT.. 0						
1969	188,794.07	113,069	71,858	116,936	37.84	3,090
1970	259,864.90	152,879	97,158	162,707	38.84	4,189
1971	399,367.15	232,911	148,020	251,347	38.95	6,453
1972	100,925.00	57,769	36,713	64,212	39.96	1,607
1973	132,817.67	75,308	47,860	84,958	40.09	2,119
1974	246,977.03	137,369	87,301	159,676	41.09	3,886
1975	191,978.09	105,665	67,152	124,826	41.25	3,026
1976	81,582.59	44,022	27,977	53,606	42.24	1,269
1977	231,287.39	123,392	78,418	152,869	42.41	3,605
1978	144,547.68	75,526	47,998	96,550	43.41	2,224
1979	319,607.02	164,981	104,849	214,758	43.59	4,927
1980	205,494.87	103,775	65,951	139,544	44.59	3,129
1981	208,177.74	103,756	65,939	142,239	44.79	3,176
1982	600,653.62	292,638	185,977	414,677	45.79	9,056
1983	433,317.68	206,259	131,082	302,236	46.79	6,459
1984	239,210.05	112,190	71,299	167,911	46.99	3,573
1985	277,448.55	126,960	80,686	196,763	48.00	4,099
1986	1,109,898.50	499,787	317,625	792,274	48.22	16,430
1987	532,335.24	233,642	148,484	383,851	49.22	7,799
1988	397,258.79	169,828	107,929	289,330	50.22	5,761
1989	1,077,250.47	452,230	287,401	789,849	50.45	15,656
1990	2,124,845.05	867,362	551,226	1,573,619	51.46	30,579
1991	1,233,242.56	489,351	310,993	922,250	52.45	17,583
1992	693,813.05	269,616	171,347	522,466	52.71	9,912
1993	849,575.71	320,290	203,551	646,025	53.71	12,028
1994	837,340.83	305,964	194,446	642,895	54.71	11,751
1995	1,654,974.44	590,495	375,272	1,279,702	54.97	23,280
1996	815,975.77	281,675	179,010	636,966	55.97	11,380
1997	560,313.99	186,809	118,721	441,593	56.97	7,751
1998	748,098.59	240,738	152,994	595,105	57.97	10,266
1999	1,893,970.90	592,245	376,384	1,517,587	58.25	26,053
2000	1,194,024.41	359,282	228,331	965,693	59.25	16,299
2001	748,136.81	216,286	137,454	610,683	60.25	10,136
2002	892,905.56	247,603	157,357	735,549	61.25	12,009
2003	895,927.51	237,869	151,171	744,757	62.25	11,964
2004	1,670,921.87	423,913	269,405	1,401,517	63.25	22,158
2005	2,711,043.43	661,495	420,394	2,290,649	63.53	36,056
2006	5,229,623.19	1,213,273	771,060	4,458,563	64.54	69,082
2007	4,292,843.39	945,284	600,747	3,692,096	65.53	56,342
2008	2,208,554.38	459,821	292,226	1,916,328	66.54	28,800
2009	2,009,519.40	394,670	250,821	1,758,698	67.53	26,043
2010	710,648.59	131,044	83,281	627,368	68.54	9,153

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-S2						
NET SALVAGE PERCENT.. 0						
2011	921,479.19	159,047	101,078	820,401	69.53	11,799
2012	1,377,985.78	221,305	140,644	1,237,342	70.54	17,541
2013	1,320,021.89	196,419	124,828	1,195,194	71.53	16,709
2014	887,228.58	121,373	77,135	810,094	72.54	11,168
2015	1,323,661.46	165,458	105,152	1,218,509	73.53	16,572
2016	1,494,843.69	168,917	107,350	1,387,494	74.54	18,614
2017	1,696,493.33	171,685	109,109	1,587,384	75.53	21,017
2018	2,381,790.82	212,456	135,020	2,246,771	76.54	29,354
2019	2,204,955.28	170,664	108,460	2,096,495	77.53	27,041
2020	1,772,861.02	115,945	73,685	1,699,176	78.54	21,635
2021	4,175,724.59	223,819	142,242	4,033,483	79.53	50,716
2022	4,857,438.58	202,069	128,419	4,729,020	80.54	58,716
2023	6,844,571.15	203,968	129,626	6,714,945	81.53	82,362
2024	6,549,101.68	116,574	74,085	6,475,017	82.54	78,447
2025	8,119,082.92	48,714	30,959	8,088,124	83.53	96,829
	89,808,467.40	17,231,824	10,951,184	78,857,283		1,174,079
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						67.2 1.31

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

$$\text{Composite Remaining Life} = \frac{\sum \left( \frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}$$

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

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals.}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual.}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

## 2025 PLANT AND RESERVE ACTIVITY

Tables 3 and 4 on pages 19 through 23 present summaries by account of the plant and reserve accounting activity for 2025. Table 3 sets forth the original cost as of January 1, 2025, the beginning balance; additions; acquisitions; retirements; adjustments; the balance at the end of the year, December 31, 2025; and the retirements expressed as a percent of the beginning plant balance.

There were large percent additions in Account 304.15, Other Water Source Structures; Account 310.20, Power Generation Equipment/Pumping, Account 331.02, Mains and Accessories – Cast Iron Mains – 6 Inch and 8 Inch; Account 331.03, Mains and Accessories – Cast Iron Mains – 10 inch and Over; Account 331.07, Mains and Accessories – Valves and Valve Boxes; Account 333.00, Services; Account 334.00, Meters; Account 335.00, Fire Hydrants; Account 340.30, Office Furniture and Equipment – Mail Machine; Account 341.10, Transportation Equipment – Cars, Account 341.20, Transportation Equipment – Trucks, Account 343.20, Tools and Work Equipment, Account 344.00, Laboratory Equipment, and Account 347.00, Miscellaneous Equipment. The large percentage of additions in Account 304.15 is related to the Lagoons Bridge restoration at Lake Redman. The large percentage of additions in Account 310.20 is related to the addition of a Gillette Generator and Transfer Switch at Building 554 at Letterkenny Industrial Development Authority. The larger percentage of additions in Accounts 331.02, 331.03, 331.07, 333.00, 334.00 and 335.00 are related to main replacements and upgrades throughout the system. The large percentage of additions in Account 340.30 is related to the replacement of a Letter Inserter and the Mailing System Postage Machine at the 130 East Market Street building. The

large percentage of additions in Accounts 341.10 and 341.20 are related to upgrading the vehicle fleet. The large percentage of additions in Account 343.20 is related to various installations, such as Zonescan AI Leak Loggers and new air quality monitors and docking stations. The large percentage of additions in Account 344.00 is related to the replacement of an Autoclave at the Filter Plant. The large percentage of additions in Account 347.00 is related to camera system hardware and software upgrades throughout the system.

The large percentage of retirements for Account 331.09, Mains and Accessories – Vaults, was related to assets associated with the demolition of the Yorkana Standpipe. The large percentage of retirements for Account 334.00, Meters, was the result of replacing and upgrading meters throughout the system. The large percentage of retirements for Account 340.30, Office Furniture and Equipment – Mail Machine, is related to the replacement of a letter inserter and postage machine. There were large percentage retirements in Account 341.10, Transportation Equipment – Cars, and Account 341.20, Transportation Equipment – Trucks, during 2025 which were the result of replacing fleet vehicles that have reached their useful life. The large percentage of retirements for Account 344.00, Laboratory Equipment, is related to the replacement of an autoclave.

Table 4 on pages 21 through 23 sets forth the book depreciation reserve balance at the beginning of the year, January 1, 2025; annual accruals; retirements; gross salvage; cost of removal; acquisitions; adjustments; the balance at the end of the year, December 31, 2025; and the book reserve as a percent of the plant balance as of December 31, 2025.

## AMORTIZATION OF NET SALVAGE

The 2026 amortization amount for experienced negative net salvage is \$3,137,621 based on the experienced negative net salvage during the five-year period, 2021 through 2025. The calculation of the amortization amount by plant account is set forth in Table 5, on page 24. The tabulation sets forth the gross salvage, cost of removal, net salvage and the amortization amount which is one-fifth of the total negative net salvage for the five-year period.

The gross salvage amount of \$21,596.28 for Account 341.00, Transportation Equipment – Cars and Trucks, was excluded from the amortization of net salvage.

**THE YORK WATER COMPANY**

**TABLE 1. ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS BY FUNCTION RELATED TO WATER PLANT AT DECEMBER 31, 2023, DECEMBER 31, 2024 AND DECEMBER 31, 2025**

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>INTANGIBLE &amp; NONDEPRECIABLE PLANT</b>			
WATER RIGHTS	39,971.90	39,971.90	39,971.90
ORGANIZATION	8,574.09	8,574.09	8,574.09
LAND	4,551,946.92	4,556,984.10	4,569,101.80
OTHERS	4,917.92	4,917.92	4,917.92
TOTAL NON DEPRECIABLE PLANT	4,605,410.83	4,610,448.01	4,622,565.71
<b>SOURCE OF SUPPLY PLANT</b>			
ORIGINAL COST (DEPRECIABLE)	19,618,085.62	70,160,545.60	71,189,581.00
BOOK ACCRUED DEPRECIATION	4,308,844	1,511,530	2,818,062
BOOK RESERVE % OF ORIGINAL COST	21.96%	2.15%	3.96%
ORIGINAL COST DEPRECIATED	15,309,243	68,649,017	68,371,520
ANNUAL DEPRECIATION EXPENSE	339,879	1,065,052	1,072,833
ANNUAL % OF ORIGINAL COST	1.73%	1.52%	1.51%
<b>POWER &amp; PUMPING PLANT &amp; EQUIPMENT</b>			
ORIGINAL COST (DEPRECIABLE)	28,934,095.82	29,175,284.37	30,000,141.61
BOOK ACCRUED DEPRECIATION	8,037,122	8,769,971	9,443,418
BOOK RESERVE % OF ORIGINAL COST	27.78%	30.06%	31.48%
ORIGINAL COST DEPRECIATED	20,896,972	20,405,311	20,556,723
ANNUAL DEPRECIATION EXPENSE	672,586	669,686	694,752
ANNUAL % OF ORIGINAL COST	2.32%	2.30%	2.32%
<b>PURIFICATION PLANT &amp; EQUIPMENT</b>			
ORIGINAL COST (DEPRECIABLE)	26,304,101.27	27,094,246.78	27,667,350.86
BOOK ACCRUED DEPRECIATION	10,072,399	10,691,043	11,390,862
BOOK RESERVE % OF ORIGINAL COST	38.29%	39.46%	41.17%
ORIGINAL COST DEPRECIATED	16,231,702	16,403,203	16,276,489
ANNUAL DEPRECIATION EXPENSE	701,669	730,069	746,577
ANNUAL % OF ORIGINAL COST	2.67%	2.69%	2.70%
<b>STORAGE &amp; DISTRIBUTION PLANT</b>			
ORIGINAL COST (DEPRECIABLE)	332,922,938.92	356,811,225.36	389,743,556.10
BOOK ACCRUED DEPRECIATION	56,745,019	62,220,542	67,072,103
BOOK RESERVE % OF ORIGINAL COST	17.04%	17.44%	17.21%
ORIGINAL COST DEPRECIATED	276,177,920	294,590,681	322,671,452
ANNUAL DEPRECIATION EXPENSE	5,824,413	6,091,788	6,544,414
ANNUAL % OF ORIGINAL COST	1.75%	1.71%	1.68%

**THE YORK WATER COMPANY**

**TABLE 1. ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS BY FUNCTION RELATED TO WATER PLANT AT DECEMBER 31, 2023, DECEMBER 31, 2024 AND DECEMBER 31, 2025**

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>OFFICE BUILDING &amp; EQUIPMENT</b>			
ORIGINAL COST (DEPRECIABLE)	18,167,036.46	19,575,072.68	20,286,019.40
BOOK ACCRUED DEPRECIATION	12,543,068	13,205,106	13,946,012
BOOK RESERVE % OF ORIGINAL COST	69.04%	67.46%	68.75%
ORIGINAL COST DEPRECIATED	5,623,965	6,369,965	6,340,007
ANNUAL DEPRECIATION EXPENSE	781,999	894,048	922,140
ANNUAL % OF ORIGINAL COST	4.30%	4.57%	4.55%
<b>TRANSPORTATION EQUIPMENT</b>			
ORIGINAL COST (DEPRECIABLE)	2,973,937.35	3,326,742.95	3,518,807.20
BOOK ACCRUED DEPRECIATION	1,701,964	1,773,473	2,156,371
BOOK RESERVE % OF ORIGINAL COST	57.23%	53.31%	61.28%
ORIGINAL COST DEPRECIATED	1,271,973	1,553,269	1,362,436
ANNUAL DEPRECIATION EXPENSE	410,237	489,010	509,876
ANNUAL % OF ORIGINAL COST	13.79%	14.70%	14.49%
<b>STORES, SHOP, GARAGE &amp; EQUIPMENT</b>			
ORIGINAL COST (DEPRECIABLE)	4,932,837.78	5,044,226.59	5,464,777.08
BOOK ACCRUED DEPRECIATION	2,907,394	3,075,157	3,257,487
BOOK RESERVE % OF ORIGINAL COST	58.94%	60.96%	59.61%
ORIGINAL COST DEPRECIATED	2,025,443	1,969,068	2,207,289
ANNUAL DEPRECIATION EXPENSE	201,195	207,862	236,766
ANNUAL % OF ORIGINAL COST	4.08%	4.12%	4.33%
<b>TOTAL COMPANY</b>			
ORIGINAL COST (DEPRECIABLE)	433,853,033.22	511,187,344.33	547,870,233.25
BOOK ACCRUED DEPRECIATION	96,315,810	101,246,822	110,084,315
BOOK RESERVE % OF ORIGINAL COST	22.20%	19.81%	20.09%
ORIGINAL COST DEPRECIATED	337,537,218	409,940,514	437,785,916
ANNUAL DEPRECIATION EXPENSE	8,931,978	10,147,515	10,727,358
ANNUAL % OF ORIGINAL COST	2.06%	1.99%	1.96%
<b>TOTAL PLANT IN SERVICE</b>	<b>438,458,444.05</b>	<b>515,797,792.34</b>	<b>552,492,798.96</b>

THE YORK WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2025

ACCOUNT		SURVIVOR CURVE	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	AMOUNT	RATE	(8)=(5)/(6)
						(6)	(7)=(6)/(3)	(8)=(5)/(6)
<b>INTANGIBLE PLANT</b>								
301.00	ORGANIZATION	NONDEPR.	8,574.09					
302.00	FRANCHISES AND CONSENTS	NONDEPR.	4,917.92					
<b>TOTAL INTANGIBLE PLANT</b>			<b>13,492.01</b>					
<b>NONDEPRECIABLE PLANT</b>								
303.11	WATER RIGHT	NONDEPR.	39,971.90					
303.12	RESERVOIR LAND	NONDEPR.	883,813.47					
303.20	POWER AND PUMPING LAND	NONDEPR.	1,096,591.18					
303.30	PURIFICATION LAND	NONDEPR.	1,751,021.85					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	149,403.70					
303.50	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	NONDEPR.	631,665.06					
303.61	OFFICE LAND	NONDEPR.	115,023.00					
303.62	STORES, SHOP AND GARAGE LAND	NONDEPR.	135,844.51					
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>4,803,334.67</b>					
<b>DEPRECIABLE PLANT</b>								
304.15	OTHER WATER SOURCE STRUCTURES	SQUARE *	359,927.24	101,932	257,995	9,228	2.56	28.0
304.20	POWER AND PUMPING STRUCTURES	VARIOUS *	17,971,392.48	5,069,052	12,902,341	400,746	2.23	32.2
304.30	PURIFICATION BUILDINGS	VARIOUS *	5,325,636.41	1,686,908	3,638,728	145,963	2.74	24.9
304.61	OFFICE BUILDINGS	75-R0.5 *	1,762,283.47	765,019	997,264	47,619	2.70	20.9
304.62	STORES, SHOP AND GARAGE BUILDINGS	60-R2.5 *	3,298,966.12	2,297,343	1,001,623	144,208	4.37	6.9
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-R1.5 *	530,992.68	320,428	210,565	23,601	4.44	8.9
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	VARIOUS *	58,000,707.60	61,741	57,938,967	832,057	1.43	69.6
306.00	LAKE, RIVER AND OTHER INTAKES	VARIOUS *	3,674,995.25	1,616,252	2,058,744	71,721	1.95	28.7
307.00	WELLS AND SPRINGS	35-S1	213,669.11	78,106	135,563	6,571	3.08	20.6
309.00	SUPPLY MAINS	65-S3	9,015,906.80	985,948	8,029,959	154,195	1.71	52.1
310.20	POWER GENERATION EQUIPMENT	35-R2.5	3,465,671.10	1,230,490	2,235,181	100,594	2.90	22.2
310.70	OIL ENGINE PUMPING EQUIPMENT	50-S2.5 *	1,449,758.59	679,249	770,510	43,793	3.02	17.6
311.00	ELECTRIC PUMPING EQUIPMENT							
	PUMPING EQUIPMENT	50-R1.5	6,767,121.15	1,979,863	4,787,258	158,035	2.34	30.3
	SCADA EQUIPMENT	10-SQ	698,223.47	698,223	0	0	-	-
<b>TOTAL ACCOUNT 311</b>			<b>7,465,344.62</b>	<b>2,678,086</b>	<b>4,787,258</b>	<b>158,035</b>	<b>2.12</b>	

THE YORK WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2025

ACCOUNT	SURVIVOR CURVE	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE	
					ACCRUAL AMOUNT	ACCRUAL RATE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)	
320.00	PURIFICATION SYSTEM							
	FILTERS, BASINS AND PIPING	80-S0.5 *	17,689,648.75	7,615,880	10,073,769	461,045	2.61	21.8
	OTHER SMALL TREATMENT FACILITIES	35-L3	161,673.06	44,532	117,141	5,437	3.36	21.5
	CHEMICAL TREATMENT EQUIPMENT	38-S0	2,630,232.93	1,065,401	1,564,832	71,193	2.71	22.0
	ELECTRONIC CONTROL EQUIPMENT	25-S0.5	1,668,800.77	927,055	741,746	53,154	3.19	14.0
	TOTAL ACCOUNT 320		22,150,355.51	9,652,868	12,497,488	590,829	2.67	
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	VARIOUS *	29,981,455.86	14,674,906	15,306,548	950,427	3.17	16.1
331.00	TRANSMISSION AND DISTRIBUTION MAINS							
	CAST IRON - 4 INCH AND UNDER	85-S0.5	381,030.57	273,353	107,678	1,965	0.52	54.8
	CAST IRON - 6 INCH AND 8 INCH	95-S2	89,808,467.40	10,951,184	78,857,283	1,174,079	1.31	67.2
	CAST IRON - 10 INCH AND OVER	115-R3	163,376,482.52	23,865,624	139,510,859	1,612,943	0.99	86.5
	TRANSITE	70-R2	160,662.45	160,662	0	0	-	-
	CONCRETE	100-R4	573,313.73	347,050	226,264	6,902	1.20	32.8
	STEEL	70-S4	2,956,808.01	719,198	2,237,610	42,109	1.42	53.1
	VALVES AND VALVE BOXES	100-R2.5	35,168,366.64	3,645,927	31,522,440	436,603	1.24	72.2
	COPPER, PLASTIC AND GALVANIZED	70-R2	8,155,628.06	2,118,259	6,037,369	138,207	1.69	43.7
	VAULTS	95-R2.5	270,768.25	3,506	267,262	4,261	1.57	62.7
	VENTURI TUBES	45-L1	10,026.74	9,957	70	6	0.06	11.7
	EMERGENCY BYPASS PIPING	45-S3	11,093.71	6,584	4,510	272	2.45	16.6
	METERING EQUIPMENT	26-O1	165,621.02	127,208	38,413	2,829	1.71	13.6
	AUTOMATIC FLUSHERS	25-R3	126,811.27	38,688	88,123	5,519	4.35	16.0
	CLEANING AND LINING	60-L4	9,327,109.13	2,286,398	7,040,711	166,073	1.78	42.4
	TOTAL ACCOUNT 331		310,492,189.50	44,553,598	265,938,592	3,591,768	1.16	
333.00	SERVICES	78-R1.5	69,919,077.44	11,608,177	58,310,900	1,243,974	1.78	46.9
334.00	METERS	28-L2	24,727,033.99	7,683,036	17,043,998	1,143,788	4.63	14.9
335.00	FIRE HYDRANTS	70-R2	14,610,806.80	1,564,931	13,045,876	294,921	2.02	44.2
336.00	BACKFLOW PREVENTERS	40-S2.5	747,805.54	231,675	516,131	19,778	2.64	26.1
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	30-SQ	329,812.20	236,366	93,446	6,206	1.88	15.1
	EQUIPMENT	10-SQ	103,003.67	95,913	7,091	1,133	1.10	6.3
	MAIL MACHINE	10-SQ	80,406.27	50,994	29,412	3,339	4.15	8.8
	COMPUTER	5-SQ	1,341,773.63	1,074,943	266,831	97,459	7.26	2.7
	ENTERPRISE SOFTWARE	10-SQ	12,263,869.30	9,528,718	2,735,151	512,765	4.18	5.3
	TOTAL ACCOUNT 340		14,118,865.07	10,986,934	3,131,931	620,902	4.40	
341.00	TRANSPORTATION EQUIPMENT							
	CARS		360,816.18					
	TRUCKS		2,798,497.41					
	TOTAL ACCOUNT 341		3,159,313.59	1,960,210	1,199,104	492,951 **		

THE YORK WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2025

ACCOUNT	SURVIVOR CURVE	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
					AMOUNT	RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
342.00	STORES EQUIPMENT						
	OTHER	96,282.11	57,305	38,977	2,685	2.79	14.5
	TOW MOTOR	139,268.47	76,849	62,419	12,888	**	
	TOTAL ACCOUNT 342	235,550.58	134,154	101,396	15,573		
343.10	SHOP EQUIPMENT	72,561.61	40,538	32,023	2,144	2.95	14.9
343.20	TOOLS AND WORK EQUIPMENT	1,380,110.81	482,977	897,134	53,461	3.87	16.8
343.30	TRACTOR AND EQUIPMENT	34,370.50	31,797	2,574	1,716	4.99	1.5
344.00	LABORATORY EQUIPMENT	203,619.32	61,023	142,596	9,904	4.86	14.4
345.00	POWER OPERATED EQUIPMENT	220,225.14	119,312	100,913	4,037	**	
346.00	COMMUNICATION EQUIPMENT	4,409,363.72	2,198,552	2,210,812	253,619	5.75	8.7
347.00	MISCELLANEOUS EQUIPMENT	582,485.93	347,527	234,958	32,552	5.59	7.2
	<b>TOTAL DEPRECIABLE PLANT</b>	<b>609,580,442.38</b>	<b>123,902,769</b>	<b>485,677,672</b>	<b>11,460,675</b>		
	<b>TOTAL WATER PLANT IN SERVICE</b>	<b>614,397,269.06</b>	<b>123,902,769</b>	<b>485,677,672</b>	<b>11,460,675</b>		
	<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>						
304.20	POWER AND PUMPING STRUCTURES	36,183.63	32,133	4,051	386	1.07	10.5
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	129,005.57	123,343	5,663	405	0.31	14.0
331.00	TRANSMISSION AND DISTRIBUTION MAINS						
	CAST IRON MAINS - 6 INCH AND 8 INCH	17,668,532.08	4,309,888	13,358,644	167,576	0.95	79.7
	<b>TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>	<b>17,833,721.28</b>	<b>4,465,364</b>	<b>13,368,358</b>	<b>168,367</b>		
	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>						
303.50	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	194,260.97					
304.20	POWER AND PUMPING STRUCTURES	151,206.65	96,347	54,860	4,590	3.04	12.0
304.30	PURIFICATION BUILDINGS	4,562.38	3,369	1,193	54	1.18	22.1
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	70,625.00	24,443	46,182	763	1.08	60.5
307.00	WELLS AND SPRINGS	5,000.00	1,474	3,526	176	3.52	20.0
310.20	POWER GENERATION EQUIPMENT/PUMPING	55,783.55	26,775	29,009	1,634	2.93	17.8
311.00	ELECTRIC PUMPING EQUIPMENT	108,851.35	58,204	50,647	1,806	1.66	28.0
320.00	PURIFICATION SYSTEM						
	CHEMICAL TREATMENT EQUIPMENT	7,698.00	6,568	1,130	65	0.84	17.4
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	1,753,165.07	769,772	983,393	40,365	2.30	24.4

THE YORK WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2025

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)=(6)/(3)	
331.00	TRANSMISSION AND DISTRIBUTION MAINS						
	CAST IRON MAINS - 4 INCH AND UNDER	85-S0.5 28,020.10	9,638	18,382	391	1.40	47.0
	CAST IRON MAINS - 6 INCH AND 8 INCH	95-S2 34,350,919.65	7,533,739	26,817,181	435,986	1.27	61.5
	CAST IRON MAINS - 10 INCH AND OVER	115-R3 6,182,256.69	502,766	5,679,491	61,610	1.00	92.2
	VALVES AND VALVE BOXES	100-R2.5 79,579.37	16,340	63,239	896	1.13	70.6
	COPPER, PLASTIC AND GALVANIZED	70-R2 482,463.21	91,847	390,616	8,497	1.76	46.0
	TOTAL ACCOUNT 331	41,123,239.02	8,154,330	32,968,909	507,380		
333.00	SERVICES	78-R1.5 481,917.40	142,536	339,381	6,948	1.44	48.8
334.00	METERS	28-L2 35,905.94	34,682	1,224	157	0.44	7.8
335.00	FIRE HYDRANTS	70-R2 74,040.63	30,097	43,944	1,012	1.37	43.4
340.00	OFFICE FURNITURE AND EQUIPMENT COMPUTER	FULLY ACCRUED 4,492.86	4,493	0	0	-	-
	<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>44,070,748.82</b>	<b>9,353,090</b>	<b>34,523,398</b>	<b>564,950</b>		
	<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>				<b>3,137,621</b>		
	<b>TOTAL WATER PLANT</b>	<b>552,492,798.96</b>	<b>110,084,315</b>	<b>437,785,916</b>	<b>13,864,979</b>		

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

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

THE YORK WATER COMPANY

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2025

DEPRECIABLE GROUP		BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	ACQUISITION	TRANSFERS AND ADJUSTMENTS	BALANCE AT END OF YEAR	PERCENT ORIGINAL COST RETIRED
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)=(4)/(2)
<b>WATER PLANT IN SERVICE</b>								
301.00	ORGANIZATION	8,574.09					8,574.09	0.00
302.00	FRANCHISES AND CONSENTS	4,917.92					4,917.92	0.00
303.11	WATER RIGHT	39,971.90					39,971.90	0.00
303.12	RESERVOIR LAND	883,813.47					883,813.47	0.00
303.20	POWER AND PUMPING LAND	1,085,621.18	10,970.00				1,096,591.18	0.00
303.30	PURIFICATION LAND	1,751,021.85					1,751,021.85	0.00
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	148,256.00	1,147.70				149,403.70	0.00
303.50	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	631,665.06					631,665.06	0.00
303.61	OFFICE LAND	115,023.00					115,023.00	0.00
303.62	STORES, SHOP AND GARAGE LAND	135,844.51					135,844.51	0.00
304.15	OTHER WATER SOURCE STRUCTURES	326,277.24	33,650.00				359,927.24	0.00
304.20	POWER AND PUMPING STRUCTURES	17,909,556.91	63,982.80	2,147.23			17,971,392.48	0.01
304.30	PURIFICATION BUILDINGS	5,240,484.77	107,080.39	21,928.75			5,325,636.41	0.42
304.61	OFFICE BUILDINGS	1,727,154.88	63,010.35	27,881.76			1,762,283.47	1.61
304.62	STORES, SHOP AND GARAGE BUILDINGS	3,211,681.32	89,010.80	1,726.00			3,298,966.12	0.05
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	533,772.68		2,780.00			530,992.68	0.52
305.00	COLLECTING AND STOURING RESERVOIRS	57,076,890.38	923,817.22				58,000,707.60	0.00
306.00	LAKE, RIVER AND OTHER INTAKES	3,674,995.25					3,674,995.25	0.00
307.00	WELLS AND SPRINGS	208,052.13	5,616.98				213,669.11	0.00
309.00	SUPPLY MAINS	8,949,955.60	65,951.20				9,015,906.80	0.00
310.20	POWER GENERATION EQUIPMENT/PUMPING	3,160,592.84	305,078.26				3,465,671.10	0.00
310.70	OIL ENGINE PUMPING EQUIPMENT	1,365,207.84	84,550.75				1,449,758.59	0.00
311.00	ELECTRIC PUMPING EQUIPMENT	7,091,951.96	409,737.38	36,344.72			7,465,344.62	0.51
320.10	PURIFICATION SYSTEM - FILTERS, BASINS AND PIPING	17,279,319.95	410,328.80				17,689,648.75	0.00
320.11	OTHER SMALL TREATMENT FACILITIES	161,673.06					161,673.06	0.00
320.20	PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT	2,595,974.88	40,628.24	6,370.19			2,630,232.93	0.25
320.30	PURIFICATION SYSTEM - ELECTRONIC CONTROL EQUIPMENT	1,630,955.25	37,845.52				1,668,800.77	0.00
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	29,542,191.48	997,138.60	557,874.22			29,981,455.86	1.89
331.01	MAINS AND ACCESSORIES - CAST IRON MAINS - 4 INCH AND UNDER	376,516.20	5,281.72	767.35			381,030.57	0.20
331.02	MAINS AND ACCESSORIES - CAST IRON MAINS - 6 INCH AND 8 INCH	81,852,659.32	8,119,082.92	163,274.84			89,808,467.40	0.20
331.03	MAINS AND ACCESSORIES - CAST IRON MAINS - 10 INCH AND OVER	147,007,882.98	16,399,380.05	30,780.51			163,376,482.52	0.02
331.04	MAINS AND ACCESSORIES - TRANSITE	166,116.82		5,454.37			160,662.45	3.28
331.05	MAINS AND ACCESSORIES - CONCRETE	573,313.73					573,313.73	0.00
331.06	MAINS AND ACCESSORIES - STEEL	2,947,506.01	9,302.00				2,956,808.01	0.00
331.07	MAINS AND ACCESSORIES - VALVES AND VALVE BOXES	31,652,827.45	3,589,583.46	74,044.27			35,168,366.64	0.23
331.08	MAINS AND ACCESSORIES - COPPER, PLASTIC AND GALVANIZED	7,909,792.58	246,090.63	255.15			8,155,628.06	0.00
331.09	MAINS AND ACCESSORIES - VAULTS	301,253.73	13,011.96	43,497.44			270,768.25	14.44
331.10	MAINS AND ACCESSORIES - VENTURI TUBES	10,026.74					10,026.74	0.00
331.11	MAINS AND ACCESSORIES - EMERGENCY BYPASS PIPING	11,093.71					11,093.71	0.00
331.12	MAINS AND ACCESSORIES - METERING EQUIPMENT	165,621.02					165,621.02	0.00
331.14	MAINS AND ACCESSORIES - AUTOMATIC FLUSHERS	126,811.27					126,811.27	0.00
331.99	MAINS AND ACCESSORIES - CLEANING AND LINING	9,327,109.13					9,327,109.13	0.00
333.00	SERVICES	64,682,542.64	5,821,797.13	585,262.33			69,919,077.44	0.90
334.00	METERS	23,332,672.50	2,127,696.75	733,335.26			24,727,033.99	3.14
335.00	FIRE HYDRANTS	12,912,610.73	1,804,687.82	106,491.75			14,610,806.80	0.82
336.00	BACKFLOW PREVENTERS	696,604.06	51,201.48				747,805.54	0.00
340.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	329,812.20					329,812.20	0.00
340.20	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	107,465.21		4,461.54			103,003.67	4.15
340.30	OFFICE FURNITURE AND EQUIPMENT - MAIL MACHINE	122,147.06	24,662.49	66,403.28			80,406.27	54.36

THE YORK WATER COMPANY

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2025

DEPRECIABLE GROUP		BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	ACQUISITION	TRANSFERS AND ADJUSTMENTS	BALANCE AT END OF YEAR	PERCENT ORIGINAL COST RETIRED
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)=(4)/(2)
340.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTER	1,374,679.61	17,504.46	50,410.44			1,341,773.63	3.67
340.50	OFFICE FURNITURE AND EQUIPMENT - ENTERPRISE SOFTWARE	11,823,084.64	440,784.66				12,263,869.30	0.00
341.10	TRANSPORTATION EQUIPMENT - CARS	353,273.55	35,715.89	28,173.26			360,816.18	7.97
341.20	TRANSPORTATION EQUIPMENT - TRUCKS	2,613,975.79	304,923.21	120,401.59			2,798,497.41	4.61
342.10	STORES EQUIPMENT - OTHER	96,282.11					96,282.11	0.00
342.20	STORES EQUIPMENT - TOW MOTOR	139,268.47					139,268.47	0.00
343.10	SHOP EQUIPMENT	67,091.94	6,016.47	546.80			72,561.61	0.82
343.20	TOOLS AND WORK EQUIPMENT	1,092,461.10	300,953.95	13,304.24			1,380,110.81	1.22
343.30	TRACTOR AND EQUIPMENT	34,370.50					34,370.50	0.00
344.00	LABORATORY EQUIPMENT	198,099.25	14,389.38	8,869.31			203,619.32	4.48
345.00	POWER OPERATED EQUIPMENT	220,225.14					220,225.14	0.00
346.00	COMMUNICATION EQUIPMENT	4,095,221.94	318,343.99	4,202.21			4,409,363.72	0.10
347.00	MISCELLANEOUS EQUIPMENT	542,339.62	51,565.31	11,419.00			582,485.93	2.11
<b>TOTAL WATER PLANT IN SERVICE</b>		<b>573,754,156.15</b>	<b>43,351,520.72</b>	<b>2,708,407.81</b>	<b>0.00</b>	<b>0.00</b>	<b>614,397,269.06</b>	
<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>								
304.20	POWER AND PUMPING STRUCTURES	(36,183.63)					(36,183.63)	0.00
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	(135,892.51)	6,886.94				(129,005.57)	0.00
331.02	MAINS AND ACCESSORIES - CAST IRON MAINS - 6 INCH AND 8 INCH	(14,719,950.85)	(2,948,581.23)				(17,668,532.08)	0.00
<b>TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>		<b>(14,892,026.99)</b>	<b>(2,941,694.29)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(17,833,721.28)</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>								
303.50	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	(194,260.97)					(194,260.97)	0.00
304.20	POWER AND PUMPING STRUCTURES	(151,206.65)					(151,206.65)	0.00
304.30	PURIFICATION BUILDINGS	(4,562.38)					(4,562.38)	0.00
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	(70,625.00)					(70,625.00)	0.00
307.00	WELLS AND SPRINGS	(5,000.00)					(5,000.00)	0.00
310.20	POWER GENERATION EQUIPMENT/PUMPING	(55,783.55)					(55,783.55)	0.00
311.00	ELECTRIC PUMPING EQUIPMENT	(108,851.35)					(108,851.35)	0.00
320.20	PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT	(7,698.00)					(7,698.00)	0.00
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	(1,753,165.07)					(1,753,165.07)	0.00
331.01	MAINS AND ACCESSORIES - CAST IRON MAINS - 4 INCH AND UNDER	(28,020.10)					(28,020.10)	0.00
331.02	MAINS AND ACCESSORIES - CAST IRON MAINS - 6 INCH AND 8 INCH	(34,008,481.65)	(342,438.00)				(34,350,919.65)	0.00
331.03	MAINS AND ACCESSORIES - CAST IRON MAINS - 10 INCH AND OVER	(5,542,842.69)	(639,414.00)				(6,182,256.69)	0.00
331.07	MAINS AND ACCESSORIES - VALVES AND VALVE BOXES	(79,579.37)					(79,579.37)	0.00
331.08	MAINS AND ACCESSORIES - COPPER, PLASTIC AND GALVANIZED	(482,463.21)					(482,463.21)	0.00
333.00	SERVICES	(457,357.40)	(24,560.00)				(481,917.40)	0.00
334.00	METERS	(35,905.94)					(35,905.94)	0.00
335.00	FIRE HYDRANTS	(74,040.63)					(74,040.63)	0.00
340.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTER	(4,492.86)					(4,492.86)	0.00
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		<b>(43,064,336.82)</b>	<b>(1,006,412.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(44,070,748.82)</b>	
<b>TOTAL WATER PLANT</b>		<b>515,797,792.34</b>	<b>39,403,414.43</b>	<b>2,708,407.81</b>	<b>0.00</b>	<b>0.00</b>	<b>552,492,798.96</b>	

THE YORK WATER COMPANY

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2025

ACCOUNT	BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUAL	RETIREMENTS	GROSS SALVAGE	COST OF REMOVAL	AMORTIZATION OF NET SALVAGE	ACQUISITION	ADJUSTMENTS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST								
(1)	(2)	+	(3)	-	(4)	+	(5)	-	(6)	+	(7)	+	(8)	-	(9)	=	(10)	(11)
304.15	93,665		8,267														101,932	28.32
304.20	4,672,945		398,254		2,147												5,069,052	28.21
304.30	1,564,263		143,287		21,929					1,286							1,686,908	31.68
304.61	746,485		45,990		27,882					426							765,019	43.41
304.62	2,169,406		129,663		1,726												2,297,343	69.64
304.63	299,669		23,539		2,780												320,428	60.35
305.00	(1,004,393)		827,615							238,519							61,741	0.11
306.00	1,543,388		71,662							1,202							1,616,252	43.98
307.00	71,464		6,642														78,106	36.55
309.00	832,380		153,044							524							985,948	10.94
310.20	1,102,816		95,190							32,484							1,230,490	35.51
310.70	639,248		40,001														679,249	46.85
311.00	2,559,929		150,283		36,345					4,219							2,678,086	35.87
320.10	7,165,840		448,673							1,367							7,615,880	43.05
320.11	38,970		5,562														44,532	27.54
320.20	998,748		73,023		6,370												1,065,401	40.51
320.30	872,795		54,260														927,055	55.55
TOTAL 320	9,076,353		581,517		6,370		0		0	1,367			0		0		9,652,868	
330.00	14,460,553		928,246		557,874				168,033	12,015							14,674,906	48.95
331.01	248,754		2,341		767				13,278	36,303							273,353	71.74
331.02	9,752,229		1,128,669		163,275				434,260	667,820							10,951,184	12.19
331.03	22,035,471		1,491,026		30,781				119,754	489,662							23,865,624	14.61
331.04	166,117				5,454				17,225	317,680				300,456			160,662	100.00
331.05	332,285		7,281							7,484							347,050	60.53
331.06	677,277		41,921														719,198	24.32
331.07	3,046,878		409,767		74,044				207,552	170,422				(300,456)			3,645,927	10.37
331.08	1,925,462		139,634		255				8,454	61,872							2,118,259	25.97
331.09	59,291		3,662		43,497				16,520	570							3,506	1.29
331.10	9,951		6														9,957	99.30
331.11	6,300		284														6,584	59.35
331.12	124,161		3,047														127,208	76.81
331.14	33,083		5,605														38,688	30.51
331.99	2,120,357		166,023							18							2,286,398	24.51
TOTAL 331	40,537,616		3,399,267		318,074		0		817,043	1,751,831			0		0		44,553,598	
333.00	10,682,790		1,151,349		585,262		64,766		678,260	972,793							11,608,177	16.60
334.00	7,329,088		1,089,636		733,335		10,483			(12,835)							7,683,036	31.07
335.00	1,573,428		268,687		106,492		13,749		425,459	241,017							1,564,931	10.71
336.00	213,215		18,460														231,675	30.98
340.10	229,770		6,596														236,366	71.67
340.20	97,419		2,955		4,462												95,913	93.12
340.30	116,534		863		66,403												50,994	63.42

THE YORK WATER COMPANY

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2025

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	+	ANNUAL ACCRUAL (3)	-	RETIREMENTS (4)	+	GROSS SALVAGE (5)	-	COST OF REMOVAL (6)	+	AMORTIZATION OF NET SALVAGE (7)	+	ACQUISITION (8)	-	ADJUSTMENTS (9)	=	BOOK RESERVE AT END OF YEAR (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)	
340.40	1,026,519		98,933		50,410				184		85						1,074,943	80.11	
340.50	9,030,966		497,752														9,528,718	77.70	
TOTAL 340	10,501,208		607,100		121,275		0		184		85		0		0		10,986,934		
341.00	1,594,237		492,951		148,575		21,596										1,960,210	62.05	
342.10	54,665		2,725								(85)						57,305	59.52	
342.20	63,961		12,888														76,849	55.18	
343.10	38,692		2,104		547		288										40,538	55.87	
343.20	452,812		44,528		13,304						(1,059)						482,977	35.00	
343.30	30,078		1,719														31,797	92.51	
344.00	60,242		9,650		8,869												61,023	29.97	
345.10	115,275		4,037														119,312	54.18	
346.00	1,961,906		241,611		4,202				762								2,198,552	49.86	
347.00	329,504		31,293		11,419						(1,851)						347,527	59.66	
<b>SUBTOTAL</b>	<b>114,366,888</b>		<b>10,981,206</b>		<b>2,708,408</b>		<b>110,883</b>		<b>2,089,741</b>		<b>3,241,938</b>		<b>0</b>		<b>0</b>		<b>123,902,769</b>		
LESS: ADVANCES																			
304.20	(31,746)		(387)														(32,133)	88.81	
330.00	(129,822)		(408)											(6,887)			(123,343)	95.61	
331.00	(4,161,992)		(141,009)											6,887			(4,309,888)	24.39	
<b>SUBTOTAL</b>	<b>(4,323,560)</b>		<b>(141,804)</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>(4,465,364)</b>		
LESS: CONTRIBUTIONS:																			
304.20	(91,750)		(4,597)														(96,347)	63.72	
304.30	(3,314)		(55)														(3,369)	73.84	
305.00	(23,680)		(763)														(24,443)	34.61	
307.00	(1,294)		(180)														(1,474)	29.48	
310.20	(25,107)		(1,668)														(26,775)	48.00	
311.00	(56,364)		(1,840)														(58,204)	53.47	
320.00	(6,501)		(67)														(6,568)	85.32	
330.00	(729,099)		(40,673)														(769,772)	43.91	
331.01	(9,243)		(395)														(9,638)	34.40	
331.02	(7,100,189)		(433,550)														(7,533,739)	21.93	
331.03	(447,120)		(55,646)														(502,766)	8.13	
331.07	(15,441)		(899)														(16,340)	20.53	
331.08	(83,211)		(8,636)														(91,847)	19.04	
TOTAL 331	(7,655,204)		(499,127)		0		0		0		0		0		0		(8,154,330)		

THE YORK WATER COMPANY

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2025

<u>ACCOUNT</u>	<u>BOOK RESERVE AT BEGINNING OF YEAR</u>	<u>ANNUAL ACCRUAL</u>	<u>RETIREMENTS</u>	<u>GROSS SALVAGE</u>	<u>COST OF REMOVAL</u>	<u>AMORTIZATION OF NET SALVAGE</u>	<u>ACQUISITION</u>	<u>ADJUSTMENTS</u>	<u>BOOK RESERVE AT END OF YEAR</u>	<u>BOOK RESERVE AS A PERCENT OF ORIGINAL COST</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
333.00	(136,133)	(6,403)							(142,536)	29.58
334.00	(34,499)	(183)							(34,682)	96.59
335.00	(29,068)	(1,029)							(30,097)	40.65
340.00	(4,493)								(4,493)	100.00
<b>SUBTOTAL</b>	<b>(8,796,506)</b>	<b>(556,585)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,353,090)</b>	
<b>TOTAL</b>	<b>101,246,822</b>	<b>10,282,817</b>	<b>2,708,408</b>	<b>110,883</b>	<b>2,089,741</b>	<b>3,241,938</b>	<b>0</b>	<b>0</b>	<b>110,084,315</b>	

THE YORK WATER COMPANY

TABLE 5. CALCULATION OF NET SALVAGE ACCRUAL FOR THE YEAR 2026

ACCOUNT (1)	2021		2022		2023		2024		2025		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)		
304.61		2,129									(2,129)	(426)
305.00								1,192,594			(1,192,594)	(238,519)
306.00		5,935		77							(6,012)	(1,202)
309.00		2,619									(2,619)	(524)
310.20		170,801	8,379								(162,422)	(32,484)
311.00		21,093									(21,093)	(4,219)
320.00								726			(726)	(145)
330.00		243						4,737		168,033	(173,013)	(34,603)
331.00	4,012	1,583,232		2,714,946	8,923	2,111,978		1,141,700		817,043	(8,355,964)	(1,671,193)
333.00	6,912	1,123,315	21,565	1,160,381	81,555	840,793	117,743	900,885	64,766	678,260	(4,411,093)	(882,219)
334.00	14,049	6,435	26,722	8,388	13,800	6,126	32,940	7,715	10,483	6,126	69,331	13,866
335.00	11,901	214,896	(2,816)	176,464				415,492	13,749	425,459	(1,442,744)	(288,549)
340.40								424		184	(608)	(122)
342.10					425						425	85
343.10											288	58
343.20	3,000		639			1,418					5,057	1,011
346.00										762	(762)	(152)
347.00							15,000	6,419			8,581	1,716
<b>TOTAL</b>	<b>39,874</b>	<b>3,130,699</b>	<b>54,490</b>	<b>4,060,256</b>	<b>106,120</b>	<b>3,192,165</b>	<b>165,683</b>	<b>3,670,691</b>	<b>89,286</b>	<b>2,089,741</b>	<b>(15,688,099)</b>	<b>(3,137,621)</b>

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