



The York Water Company

June 12, 2026

Matthew L. Homsher, 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 CMV Sewage Company, Inc.
Wastewater System
Docket Nos. A-2025-3054555 and A-2025-3054556

Dear Secretary Homsher:

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 CMV Sewage Company, Inc. ("CMV"). 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.

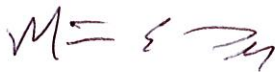
The Commission approved York Water's acquisition of CMV's wastewater assets by Order entered December 18, 2025 at Docket Nos. A-2025-3054555 and A-2025-3054556. On January 28, 2026, the transfer by sale of CMV's wastewater assets and rights to York Water was consummated. A tariff was filed effective February 4, 2026 incorporating CMV's former customers.

The cost of the system facilities was determined from CMV'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. It is York Water's understanding that CMV used no customer funds to build the facilities.

CMV 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. CMV concluded that its investment in maintaining the wastewater system in future years would be insufficient to provide reliable wastewater treatment and distribution 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 CMV 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
Devin T. Ryan, Esq. Post & Schell, P.C.

CMV Sewage Company, Inc. Original Cost Study
As of January 28, 2026

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	1990				\$63,000.00	\$0.00	\$63,000.00
<u>Structures and Improvements</u>								
354.4	Building 1 - Blowers	1990	EA	1	6,000.00	\$6,000.00	\$4,200.00	\$1,800.00
354.4	Building 2 - Equipment	1990	EA	1	6,000.00	\$6,000.00	\$4,200.00	\$1,800.00
354.4	Building 3 - Pump	1990	EA	1	10,000.00	\$10,000.00	\$7,000.00	\$3,000.00
354.4	Aerobic Lagoon 1 - 2.31MG	1990	EA	1	75,651.86	\$75,651.86	\$52,956.30	\$22,695.56
354.4	Lagoon 1 Liner Replacement	2007	EA	1	125,041.00	\$125,041.00	\$45,014.76	\$80,026.24
354.4	Aerobic Lagoon 2 - 2.31MG	1990	EA	1	75,651.86	\$75,651.86	\$52,956.30	\$22,695.56
354.4	Storage Lagoon 3 - 3.35MG	1990	EA	1	109,711.57	\$109,711.57	\$76,798.10	\$32,913.47
354.4	Test Well	1990	EA	3	1,700.00	\$5,100.00	\$3,570.00	\$1,530.00
354.4	Test Well	2007	EA	1	5,700.00	\$5,700.00	\$2,052.00	\$3,648.00
<u>Irrigation Field Piping System</u>								
381.4	2.5" Diameter, PVC	1990	LF	6,140	5.39	\$33,123.96	\$17,835.98	\$15,287.98
381.4	6" Diameter, PVC	1990	LF	1,000	12.95	\$12,947.48	\$6,971.72	\$5,975.76
<u>Collection Sewers - Gravity</u>								
361.2	8" Diameter, PVC	1990	LF	19,600	17.26	\$338,360.75	\$182,194.25	\$156,166.50
<u>Manholes</u>								
361.21	Manhole w/ Frame and Cover	1990	EA	112	489.46	\$54,819.23	\$31,977.88	\$22,841.35
<u>Services</u>								
363.2	Sewer Laterals	1990	EA	280	60.41	\$16,914.31	\$10,763.65	\$6,150.66
<u>Treatment Equipment</u>								
380.4	Air Distribution System	2007	EA	1	40,535.00	\$40,535.00	\$18,240.75	\$22,294.25
380.4	Sodium Hypchlorite Feeder	1990	EA	1	1,000.00	\$1,000.00	\$875.00	\$125.00
380.4	Effluent Distribution Pump	1990	EA	1	1,500.00	\$1,500.00	\$1,312.50	\$187.50
380.4	Spray Nozzles	1990	EA	72	5.00	\$360.00	\$315.00	\$45.00
Total Plant in Service						\$981,417.02	\$519,234.20	\$462,182.82