

Exhibit No. 6-A, Part 1
Docket No. R-2024-3047822
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

WATER BASE OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF DECEMBER 31, 2023

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

Exhibit No. 6-A, Part 1
Docket No. R-2024-3047822
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.
Bryn Mawr, Pennsylvania

WATER BASE OPERATIONS
2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

May 10, 2024

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of December 31, 2023. Summaries of the original cost, annual accruals, the book depreciation reserve and amortization of net salvage 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 "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2024".

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 "Melissa M. Howard".

MELISSA M. HOWARD
Assistant Project Manager

JJS:mle

077367.100

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 Water Plant as of December 31, 2023	I-3
Table 2. Amortization of Experienced Net Salvage	I-7
PART II. DETAILED DEPRECIATION CALCULATIONS	II-1
Cumulative Depreciated Original Cost.....	II-2
Utility Plant in Service	II-9
Customers' Advances and Contributions in Aid of Construction.....	II-146
PART III. EXPERIENCED NET SALVAGE	III-1

PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Table 1 summarizes the results of the depreciation study, which sets forth the book reserve and the calculated annual depreciation expense related to original cost as of December 31, 2023, and the annual amortization of negative net salvage. Table 2 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2019-2023.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-9. 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 2019 through 2023, on pages III-2 through III-6.

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2023

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	PERCENT (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
	WATER PLANT							
	INTANGIBLE PLANT							
301	ORGANIZATION	NONDEPR.	7,076,059.95					
302	FRANCHISES AND CONSENTS	NONDEPR.	2,944,957.32					
303	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	4,379,844.75					
	TOTAL INTANGIBLE PLANT		14,400,862.02					
	NONDEPRECIABLE PLANT							
303.11	WATER RIGHTS	NONDEPR.	1,703,879.22					
303.12	RESERVOIR LAND	NONDEPR.	2,826,590.02					
303.13	OTHER SOURCE OF SUPPLY LAND	NONDEPR.	6,878,759.36					
303.2	POWER AND PUMPING LAND	NONDEPR.	1,577,342.01					
303.3	PURIFICATION LAND	NONDEPR.	1,408,637.63					
303.4	TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	NONDEPR.	1,431,041.39					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	1,323,147.51					
303.61	OFFICE LAND	NONDEPR.	3,128,180.15					
303.62	STORES, SHOP AND GARAGE LAND	NONDEPR.	1,002,954.67					
303.63	MISCELLANEOUS LAND	NONDEPR.	1,066,770.08					
	TOTAL NONDEPRECIABLE PLANT		22,347,302.04					
	DEPRECIABLE PLANT							
304.2	POWER AND PUMPING STRUCTURES							
	MAJOR TREATMENT PLANTS	85-S0.5 *	23,283,412.15	6,521,944	16,761,469	636,696	2.73	26.3
	OTHER STRUCTURES	50-R3	50,312,433.54	13,585,402	36,727,031	1,095,700	2.18	33.5
	TOTAL ACCOUNT 304.2		73,595,845.69	20,107,346	53,488,500	1,732,396		
304.3	PURIFICATION BUILDINGS							
	MAJOR TREATMENT PLANTS	95-S0.5 *	200,422,471.30	63,298,660	137,123,811	5,157,848	2.57	26.6
	OTHER STRUCTURES	50-S0	59,921,919.71	10,757,269	49,164,651	1,648,418	2.75	29.8
	TOTAL ACCOUNT 304.3		260,344,391.01	74,055,929	186,288,462	6,806,266		
304.61	OFFICE BUILDINGS							
	OFFICES	55-R3 *	74,797,266.19	25,621,117	49,176,149	2,085,396	2.79	23.6
	OTHER STRUCTURES	50-R3	3,905,367.07	624,535	3,280,832	85,566	2.19	38.3
	TOTAL ACCOUNT 304.61		78,702,633.26	26,245,652	52,456,981	2,170,962		
304.62	STORES, SHOP AND GARAGE BUILDINGS	60-R3 *	8,151,790.12	5,445,444	2,706,347	150,378	1.84	18.0
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-S1.5 *	47,432,622.63	17,062,423	30,370,199	1,728,888	3.64	17.6
305	COLLECTING AND IMPOUNDING RESERVOIRS	120-R2 *	37,811,795.33	14,422,640	23,389,157	666,305	1.76	35.1
306	LAKE, RIVER AND OTHER INTAKES	80-R3 *	23,253,999.24	9,457,963	13,796,037	661,831	2.85	20.8
307	WELLS AND SPRINGS	50-R2.5	70,125,181.19	21,957,196	48,167,986	1,533,411	2.19	31.4
310.4	OTHER POWER PRODUCTION EQUIPMENT	40-R1.5 *	37,828,785.15	14,263,799	23,564,986	1,824,939	4.82	12.9
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5	108,098,175.30	48,804,104	59,294,071	3,006,686	2.78	19.7

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	PERCENT	COMPOSITE REMAINING LIFE
		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
320	PURIFICATION SYSTEM							
	STRUCTURES	80-S0 *	94,908,981.23	45,679,664	49,229,318	2,387,551	2.52	20.6
	WELLS AND BOOSTERS	50-R3	15,877,307.88	4,363,287	11,514,021	342,482	2.16	33.6
	SUBTOTAL		110,786,289.11	50,042,951	60,743,339	2,730,033		
	EQUIPMENT	52-R2.5	188,605,362.39	41,802,830	146,802,533	4,166,165	2.21	35.2
	COMPUTERS	10-SQ	6,747,001.72	6,747,002	0	0	-	-
	PAINTING	10-SQ	278,070.16	257,793	20,277	4,506	1.62	4.5
	FILTER MEDIA	10-S3	5,349,369.15	3,516,391	1,832,978	213,817	4.00	8.6
	TOTAL ACCOUNT 320		311,766,092.53	102,366,967	209,399,127	7,114,521		
330	DISTRIBUTION RESERVOIRS AND STANDPIPES							
	TANKS	70-S1	94,455,550.63	27,362,412	67,093,139	1,562,465	1.65	42.9
	TANK PAINTING	10-SQ	78,724,012.59	55,915,970	22,808,043	5,308,173	6.74	4.3
	TOTAL ACCOUNT 330		173,179,563.22	83,278,382	89,901,182	6,870,638		
331	MAINS AND ACCESSORIES							
	CAST IRON - 4 INCH AND UNDER	50-L1.5	44,799,522.02	7,961,382	36,838,140	1,252,458	2.80	29.4
	CAST IRON - 6, 8 AND 10 INCH	65-S2.5	2,239,076,813.54	294,737,880	1,944,338,934	41,116,107	1.84	47.3
	CAST IRON - 12 INCH AND OVER	95-S3	729,949,613.88	78,209,791	651,739,823	8,830,472	1.21	73.8
	STEEL	75-R3	5,342,410.96	1,825,398	3,517,013	107,588	2.01	32.7
	LOCK JOINT	75-R5	4,736,995.08	2,542,495	2,194,500	148,755	3.14	14.8
	VALVES	90-R3	91,530,256.57	9,875,170	81,655,087	1,225,602	1.34	66.6
	SPECIAL CONSTRUCTION	58-R4	26,470,940.91	7,459,766	19,011,175	591,594	2.23	32.1
	CEMENT WROUGHT IRON	90-R3	172,966.10	23,985	148,981	2,837	1.64	52.5
	COPPER	50-S0.5	1,933,353.51	167,077	1,766,277	55,274	2.86	32.0
	ASBESTOS CEMENT	50-S5	3,206,764.38	1,149,128	2,057,636	121,852	3.80	16.9
	PLASTIC	45-R2.5	41,510,278.99	7,226,903	34,283,376	1,219,566	2.94	28.1
	MAIN CLEANING AND LINING	50-L4	124,697,136.96	32,768,148	91,928,989	3,187,984	2.56	28.8
	TOTAL ACCOUNT 331		3,313,427,052.90	443,947,123	2,869,479,931	57,860,085		
333	SERVICES	70-R4	575,759,578.55	125,403,691	450,355,887	8,532,692	1.48	52.8
334	METERS							
	REMOTE	22-R2.5	144,741,175.94	91,238,784	53,502,392	3,949,834	2.73	13.5
	ERTS	18-S2	59,978,301.51	43,673,456	16,304,845	1,608,730	2.68	10.1
	TOTAL ACCOUNT 334		204,719,477.45	134,912,240	69,807,237	5,558,564		
335	FIRE HYDRANTS	60-R4	117,653,848.41	26,549,396	91,104,452	2,086,869	1.77	43.7
336	BACKFLOW PREVENTION DEVICES	35-R2.5	382,337.82	83,086	299,252	12,787	3.34	23.4
340	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	8,892,269.44	4,211,318	4,680,952	402,800	**	11.6
	MECHANICAL EQUIPMENT	10-SQ	901,526.63	655,980	245,547	48,106	**	5.1
	COMPUTER HARDWARE	5-SQ	18,039,170.52	4,335,803	13,703,367	9,270,592	**	1.5
	COMPUTER SOFTWARE - 10-YEAR	10-SQ	41,905,680.13	17,943,243	23,962,437	6,065,729	**	4.0
	COMPUTER SOFTWARE - 15-YEAR	15-SQ	64,239,521.17	16,032,651	48,206,870	4,109,264	**	11.7
	TOTAL ACCOUNT 340		133,978,167.89	43,178,995	90,799,173	19,896,491		

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	PERCENT	COMPOSITE REMAINING LIFE
341	TRANSPORTATION EQUIPMENT							
	VEHICLES	9-L2.5	27,635,621.20	16,994,178	10,641,443	1,999,334	7.23	5.3
	OTHER	20-SQ	2,844,696.79	796,060	2,048,637	180,720	**	11.3
	TOTAL ACCOUNT 341		30,480,317.99	17,790,238	12,690,080	2,180,054		
342	STORES EQUIPMENT	20-SQ	3,475,743.76	1,410,536	2,065,208	174,301	**	11.8
343.1	SHOP EQUIPMENT	25-SQ	3,258,797.90	1,015,829	2,242,969	133,056	**	16.9
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	18,470,821.53	9,028,070	9,442,752	934,837	**	10.1
344	LABORATORY EQUIPMENT							
	CONVENTIONAL	38-R3	1,283,122.87	847,483	435,640	24,128	1.88	18.1
	ELECTRONIC	25-R2.5	6,749,131.81	3,002,294	3,746,837	238,225	3.53	15.7
	TOTAL ACCOUNT 344		8,032,254.68	3,849,777	4,182,477	262,353		
346	COMMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	8,244,315.78	2,924,694	5,319,622	507,669	**	10.5
	SCADA	10-SQ	25,698,913.14	10,604,176	15,094,737	3,105,934	**	4.9
	TOTAL ACCOUNT 346		33,943,228.92	13,528,870	20,414,359	3,613,603		
347	MISCELLANEOUS EQUIPMENT	25-SQ	2,517,118.91	1,545,545	971,573	104,485	**	9.3
348	OTHER TANGIBLE PLANT	25-SQ	39,497.10	18,920	20,577	1,646	**	12.5
	TOTAL DEPRECIABLE PLANT		5,676,429,118.48	1,259,730,162	4,416,698,962	135,619,044		
	TOTAL WATER PLANT IN SERVICE		5,713,177,282.54	1,259,730,162	4,416,698,962	135,619,044		
	CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
	NONDEPRECIABLE PLANT							
302	FRANCHISES AND CONSENTS	NONDEPR.	61,668.00					
303.2	POWER AND PUMPING LAND	NONDEPR.	10,616.04					
303.4	TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	NONDEPR.	4,505.75					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	8,199.00					
	TOTAL NONDEPRECIABLE PLANT		84,988.79					
	DEPRECIABLE PLANT							
304.2	POWER AND PUMPING STRUCTURES	50-R3	409,302.95	321,141	88,162	4,616	1.13	19.1
304.3	PURIFICATION BUILDINGS	50-S0	3,388,656.78	31,056	3,357,601	111,002	3.28	30.2
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-S1.5	175,454.91	32,293	143,162	4,669	2.66	30.7
307	WELLS AND SPRINGS	50-R2.5	2,745,810.67	1,045,735	1,700,076	54,533	1.99	31.2
310.4	OTHER POWER PRODUCTION EQUIPMENT	40-R1.5	1,500,000.00	760,129	739,871	30,236	2.02	24.5
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5	1,822,526.01	1,114,516	708,010	49,302	2.71	14.4
320	PURIFICATION SYSTEM - EQUIPMENT	52-R2.5	9,721,907.47	42,159	9,679,748	255,642	2.63	37.9
330	DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	70-S1	2,921,180.43	1,391,697	1,529,483	38,023	1.30	40.2

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2023

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL ACCRUAL AMOUNT (6)	PERCENT (7)=(6)/(3)	
331	MAINS AND ACCESSORIES							
	CAST IRON - 4 INCH AND UNDER	50-L1.5	898,686.06	91,732	806,954	24,854	2.77	32.5
	CAST IRON - 6, 8 AND 10 INCH	65-S2.5	163,961,463.19	40,277,597	123,683,866	3,009,095	1.84	41.1
	CAST IRON - 12 INCH AND OVER	95-S3	20,031,748.58	2,004,286	18,027,463	232,362	1.16	77.6
	STEEL	75-R3	8,899.45	58	8,841	141	1.58	62.7
	VALVES	90-R3	7,349,577.64	472,282	6,877,296	95,066	1.29	72.3
	ASBESTOS CEMENT	50-S5	3,778,030.11	2,705,542	1,072,488	182,060	4.82	5.9
	PLASTIC	45-R2.5	7,167,334.08	1,498,343	5,668,991	196,992	2.75	28.8
	TOTAL ACCOUNT 331		203,195,739.11	47,049,840	156,145,899	3,740,570		
333	SERVICES	70-R4	22,228,245.36	3,325,706	18,902,540	327,123	1.47	57.8
334	METERS	22-R2.5	75,740.42	79,525	(3,785)	0	-	-
335	FIRE HYDRANTS	60-R4	15,406,832.51	3,574,868	11,831,965	257,238	1.67	46.0
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	84.00	84	0	0	-	-
344.2	LABORATORY EQUIPMENT - ELECTRONIC	25-R2.5	1,662.00	1,662	0	0	-	-
	TOTAL DEPRECIABLE PLANT		263,593,142.62	58,770,410	204,822,732	4,872,954		
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		263,678,131.41	58,770,410	204,822,732	4,872,954		
	AMORTIZATION OF NET SALVAGE					2,927,463		
	TOTAL WATER PLANT		5,449,499,151.13	1,200,959,751	4,211,876,230	133,673,553		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2019			2020			2021			2022			2023		
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	+ (4)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	+ (6)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	+ (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	+ (11)	GROSS SALVAGE (10)	COST OF REMOVAL (11)	+ (12)*
304.2	82,033.69	81,066.67		81,066.67	81,066.67		81,066.67	57,476.44		81,066.67	46,017.15		81,066.67	3,058.55	
304.3	11,838.83	11,107.43		11,107.43	11,107.43		11,107.43			11,107.43			3,058.55		
304.63	11,587.95	322,461.19		322,461.19	322,461.19		322,461.19			322,461.19			55,131.82		
305		57,776.67		57,776.67	57,776.67		57,776.67	149,453.60		57,776.67	308,833.47		29,417.81		
311		275.26		275.26	275.26		275.26			275.26			245.30		
320		21,071.83		21,071.83	21,071.83		21,071.83	3,455.34		21,071.83	113.48		5,680.16		
330		28,685.50		28,685.50	28,685.50		28,685.50	2,099,925.97		28,685.50	2,376,180.25		603,176.26		
331		2,429,051.47		2,429,051.47	2,429,051.47		2,429,051.47	479,667.07		2,429,051.47	18,065.68		40,428.69		
333		509,881.24		509,881.24	509,881.24		509,881.24			509,881.24					
334.02	18,777.21			18,777.21	18,777.21		18,777.21			18,777.21					
334.03		4,321.34		4,321.34	4,321.34		4,321.34			4,321.34					
335		101,243.77		101,243.77	101,243.77		101,243.77	19,488.04		101,243.77	164.71		11,549.23		
341.1	35,850.00			35,850.00	35,850.00		35,850.00	75,329.88		35,850.00			29,130.51		
343.1	4,555.10			4,555.10	4,555.10		4,555.10			4,555.10			7,555.10		
346		81.58		81.58	81.58		81.58			81.58	14,017		(14,098.92)		
TOTAL	59,182.31	3,253,527.79	21,153.50	2,834,361.95	154,006.71	2,884,796.34	106,382.80	2,787,336.75	49,167.40	3,267,184.25	(14,637,314.36)	(2,927,463)			

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1882	27,136	24,428		2,708	2,708	0.0
1885	12,893	12,875		18	2,726	0.0
1886	6,473	5,123		1,350	4,076	0.0
1887	40,989	31,435		9,554	13,630	0.0
1890	256	181		75	13,705	0.0
1891	8,228	6,385		1,843	15,548	0.0
1892	15,990	11,015		4,975	20,523	0.0
1893	707	461		246	20,769	0.0
1895	368	240		128	20,897	0.0
1896	153,721	125,242		28,479	49,376	0.0
1897	3,343	2,173		1,170	50,546	0.0
1898	2,009	1,296		713	51,259	0.0
1899	11,547	7,618		3,929	55,188	0.0
1900	7,801	5,112		2,689	57,877	0.0
1901	86	55		31	57,908	0.0
1902	25,320	20,834		4,486	62,394	0.0
1903	1,498	1,407		91	62,485	0.0
1904	24,165	18,852		5,313	67,798	0.0
1905	31,650	20,061		11,589	79,387	0.0
1906	10,948	6,998		3,950	83,337	0.0
1907	34,994	23,313		11,681	95,018	0.0
1908	36,616	23,291		13,325	108,343	0.0
1909	266,875	215,168		51,707	160,050	0.0
1910	84,385	78,239		6,146	166,196	0.0
1911	2,875	1,824		1,051	167,247	0.0
1912	64,064	50,463		13,601	180,848	0.0
1913	26,703	16,726		9,977	190,825	0.0
1914	5,265	3,586		1,679	192,504	0.0
1915	3	1		2	192,506	0.0
1916	35,708	25,582		10,126	202,632	0.0
1918	22,203	13,671		8,532	211,164	0.0
1919	8,431	5,949		2,482	213,646	0.0
1920	73,210	56,521		16,689	230,335	0.0
1921	23,866	20,831		3,035	233,370	0.0
1922	4,649	3,764		885	234,255	0.0
1923	449,869	309,671		140,198	374,453	0.0
1924	667,067	522,713		144,354	518,807	0.0
1925	151,716	97,566		54,150	572,957	0.0
1926	265,051	176,689		88,362	661,319	0.0
1927	125,546	91,264		34,282	695,601	0.0
1928	76,640	55,658		20,982	716,583	0.0
1929	60,410	37,309		23,101	739,684	0.0
1930	35,113	21,714		13,399	753,083	0.0
1931	125,077	87,558		37,519	790,602	0.0
1932	1,713,244	1,221,514		491,730	1,282,332	0.0
1933	28,147	16,395		11,752	1,294,084	0.0

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1934	77,145	48,587		28,558	1,322,642	0.0
1935	81,699	56,423		25,276	1,347,918	0.0
1936	59,681	39,216		20,465	1,368,383	0.0
1937	66,462	46,428		20,034	1,388,417	0.0
1938	53,350	37,848		15,502	1,403,919	0.0
1939	58,878	39,242		19,636	1,423,555	0.0
1940	140,144	87,799		52,345	1,475,900	0.0
1941	89,779	57,530		32,249	1,508,149	0.0
1942	240,362	159,090		81,272	1,589,421	0.0
1943	866,490	559,894		306,596	1,896,017	0.0
1944	52,738	41,979		10,759	1,906,776	0.0
1945	122,217	82,029		40,188	1,946,964	0.0
1946	102,401	86,998		15,403	1,962,367	0.0
1947	536,994	372,552		164,442	2,126,809	0.0
1948	1,356,739	1,044,689		312,050	2,438,859	0.1
1949	593,252	443,143		150,109	2,588,968	0.1
1950	1,254,032	925,260		328,772	2,917,740	0.1
1951	1,273,519	978,167		295,352	3,213,092	0.1
1952	1,018,547	748,876		269,671	3,482,763	0.1
1953	2,978,134	1,861,534	1,116,600		4,599,363	0.1
1954	2,358,005	1,624,618		733,387	5,332,750	0.1
1955	2,289,876	1,611,999		677,877	6,010,627	0.1
1956	2,345,813	1,687,674		658,139	6,668,766	0.2
1957	7,277,136	4,342,558	2,934,578		9,603,344	0.2
1958	2,952,499	1,875,503	1,076,996		10,680,340	0.2
1959	2,535,736	1,552,198		983,538	11,663,878	0.3
1960	2,823,052	1,766,543	1,056,509		12,720,387	0.3
1961	2,621,603	1,788,758		832,845	13,553,232	0.3
1962	2,820,389	1,781,430	1,038,959		14,592,191	0.3
1963	2,410,900	1,548,740		862,160	15,454,351	0.3
1964	3,891,137	2,508,728	1,382,409		16,836,760	0.4
1965	2,966,524	1,782,894	1,183,630		18,020,390	0.4
1966	4,299,982	2,456,775	1,843,207		19,863,597	0.4
1967	3,547,033	1,992,126	1,554,907		21,418,504	0.5
1968	2,346,844	1,430,082		916,762	22,335,266	0.5
1969	3,556,935	2,134,898	1,422,037		23,757,303	0.5
1970	3,064,227	1,815,360	1,248,867		25,006,170	0.6
1971	4,596,856	2,729,032	1,867,824		26,873,994	0.6
1972	9,171,074	6,268,400	2,902,674		29,776,668	0.7
1973	7,747,616	4,520,775	3,226,841		33,003,509	0.7
1974	12,804,694	6,733,858	6,070,836		39,074,345	0.9
1975	9,412,433	4,606,100	4,806,333		43,880,678	1.0
1976	6,957,027	4,369,791	2,587,236		46,467,914	1.1
1977	5,454,403	2,885,859	2,568,544		49,036,458	1.1
1978	9,075,712	4,892,982	4,182,730		53,219,188	1.2
1979	10,503,643	5,143,339	5,360,304		58,579,492	1.3

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1980	9,816,782	5,052,427	4,764,355		63,343,847	1.4
1981	8,087,824	4,037,187	4,050,637		67,394,484	1.5
1982	7,227,566	3,550,612	3,676,954		71,071,438	1.6
1983	7,090,379	3,585,590	3,504,789		74,576,227	1.7
1984	16,043,912	8,473,768	7,570,144		82,146,371	1.9
1985	18,903,510	9,210,293	9,693,217		91,839,588	2.1
1986	18,825,052	9,374,757	9,450,295		101,289,883	2.3
1987	20,325,614	10,348,223	9,977,391		111,267,274	2.5
1988	28,015,632	14,166,122	13,849,510		125,116,784	2.8
1989	33,742,162	15,583,016	18,159,146		143,275,930	3.2
1990	27,144,075	12,550,801	14,593,274		157,869,204	3.6
1991	45,367,628	23,604,785	21,762,843		179,632,047	4.1
1992	22,549,164	9,871,016	12,678,148		192,310,195	4.4
1993	44,812,272	19,853,510	24,958,762		217,268,957	4.9
1994	28,959,943	11,108,434	17,851,509		235,120,466	5.3
1995	48,414,440	22,500,564	25,913,876		261,034,342	5.9
1996	25,830,433	10,510,023	15,320,410		276,354,752	6.3
1997	37,962,906	15,589,575	22,373,331		298,728,083	6.8
1998	81,690,465	31,906,623	49,783,842		348,511,925	7.9
1999	58,720,964	24,246,773	34,474,191		382,986,116	8.7
2000	104,335,915	39,062,108	65,273,807		448,259,923	10.1
2001	72,172,429	25,765,688	46,406,741		494,666,664	11.2
2002	130,629,245	48,170,676	82,458,569		577,125,233	13.1
2003	69,323,158	27,554,849	41,768,309		618,893,542	14.0
2004	113,115,010	49,558,506	63,556,504		682,450,046	15.5
2005	114,159,606	43,563,244	70,596,362		753,046,408	17.0
2006	142,940,751	43,567,450	99,373,301		852,419,709	19.3
2007	132,052,408	38,511,765	93,540,643		945,960,352	21.4
2008	175,591,201	47,586,716	128,004,485		1,073,964,837	24.3
2009	183,684,682	48,328,941	135,355,741		1,209,320,578	27.4
2010	264,810,553	64,027,810	200,782,743		1,410,103,321	31.9
2011	233,384,696	51,195,610	182,189,086		1,592,292,407	36.1
2012	223,563,545	50,679,386	172,884,159		1,765,176,566	40.0
2013	193,974,154	36,661,374	157,312,780		1,922,489,346	43.5
2014	198,530,337	36,890,946	161,639,391		2,084,128,737	47.2
2015	225,503,672	43,390,417	182,113,255		2,266,241,992	51.3
2016	233,893,456	37,262,654	196,630,802		2,462,872,794	55.8
2017	297,599,025	42,363,257	255,235,768		2,718,108,562	61.5
2018	307,201,986	40,611,066	266,590,921		2,984,699,483	67.6
2019	339,377,031	35,491,044	303,885,988		3,288,585,471	74.5
2020	278,374,885	21,577,029	256,797,857		3,545,383,327	80.3
2021	305,456,622	20,652,175	284,804,448		3,830,187,774	86.7
2022	257,860,803	10,750,816	247,109,988		4,077,297,761	92.3
2023	343,736,658	4,335,461	339,401,198		4,416,698,959	100.0
TOTAL	5,676,429,118	1,259,730,162	4,416,698,962			

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1914	3,500	2,692		808	808	0.0
1916	2,062	1,593		469	1,277	0.0
1919	3,453	2,743		710	1,987	0.0
1924	400	312		88	2,075	0.0
1925	36,834	31,841		4,993	7,068	0.0
1926	63,183	53,257		9,926	16,994	0.0
1927	34,913	31,009		3,904	20,898	0.0
1928	44,244	36,997		7,247	28,145	0.0
1929	43,378	36,699		6,679	34,824	0.0
1930	36,660	29,948		6,712	41,536	0.0
1931	24,312	18,926		5,386	46,922	0.0
1932	2,996	2,378		618	47,540	0.0
1933	2,748	2,096		652	48,192	0.0
1934	5,941	4,618		1,323	49,515	0.0
1935	5,210	4,022		1,188	50,703	0.0
1936	13,211	10,113		3,098	53,801	0.0
1937	15,552	11,858		3,694	57,495	0.0
1938	26,948	20,393		6,555	64,050	0.0
1939	9,228	7,143		2,085	66,135	0.0
1940	11,910	9,067		2,843	68,978	0.0
1941	7,064	5,430		1,634	70,612	0.0
1942	3,887	2,921		966	71,578	0.0
1943	1,211	902		309	71,887	0.0
1944	5,673	4,174		1,499	73,386	0.0
1945	14,230	10,439		3,791	77,177	0.0
1946	49,701	36,325		13,376	90,553	0.0
1947	124,210	90,857		33,353	123,906	0.1
1948	201,043	145,875		55,168	179,074	0.1
1949	185,141	133,393		51,748	230,822	0.1
1950	514,987	372,271		142,716	373,538	0.2
1951	362,549	260,905		101,644	475,182	0.2
1952	366,976	262,716		104,260	579,442	0.3
1953	577,452	410,899		166,553	745,995	0.4
1954	539,897	382,377		157,520	903,515	0.4
1955	498,903	352,578		146,325	1,049,840	0.5
1956	347,346	245,007		102,339	1,152,179	0.6
1957	279,212	195,320		83,892	1,236,071	0.6
1958	242,550	167,864		74,686	1,310,757	0.6
1959	273,239	188,556		84,683	1,395,440	0.7
1960	234,311	160,156		74,155	1,469,595	0.7
1961	210,686	142,412		68,274	1,537,869	0.8
1962	138,522	93,778		44,744	1,582,613	0.8
1963	232,324	165,468		66,856	1,649,469	0.8
1964	339,275	237,833		101,442	1,750,911	0.9

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1965	314,368	229,201	85,167		1,836,078	0.9
1966	259,442	182,585	76,857		1,912,935	0.9
1967	288,796	195,130	93,666		2,006,601	1.0
1968	328,393	226,603	101,790		2,108,391	1.0
1969	262,158	185,943	76,215		2,184,606	1.1
1970	471,490	318,353	153,137		2,337,743	1.1
1971	240,215	155,794	84,421		2,422,164	1.2
1972	710,944	454,488	256,456		2,678,620	1.3
1973	910,501	609,672	300,829		2,979,449	1.5
1974	810,604	544,673	265,931		3,245,380	1.6
1975	689,331	444,593	244,738		3,490,118	1.7
1976	606,995	393,335	213,660		3,703,778	1.8
1977	350,135	233,118	117,017		3,820,795	1.9
1978	1,616,124	969,919	646,205		4,467,000	2.2
1979	1,165,626	727,825	437,801		4,904,801	2.4
1980	1,041,829	641,748	400,081		5,304,882	2.6
1981	935,003	563,774	371,229		5,676,111	2.8
1982	803,613	477,433	326,180		6,002,291	2.9
1983	1,339,833	772,670	567,163		6,569,454	3.2
1984	2,028,941	1,136,989	891,952		7,461,406	3.6
1985	1,094,262	658,673	435,589		7,896,995	3.9
1986	2,348,701	1,345,152	1,003,549		8,900,544	4.3
1987	1,826,205	900,964	925,241		9,825,785	4.8
1988	1,839,302	918,160	921,142		10,746,927	5.2
1989	3,845,482	1,768,732	2,076,750		12,823,677	6.3
1990	3,163,679	1,452,976	1,710,703		14,534,380	7.1
1991	2,709,970	1,247,258	1,462,712		15,997,092	7.8
1992	3,169,879	1,427,474	1,742,405		17,739,497	8.7
1993	1,567,559	666,556	901,003		18,640,500	9.1
1994	1,063,142	425,577	637,565		19,278,065	9.4
1995	652,155	262,921	389,234		19,667,299	9.6
1996	896,838	341,800	555,038		20,222,337	9.9
1997	2,165,348	896,814	1,268,534		21,490,871	10.5
1998	5,927,124	2,112,497	3,814,627		25,305,498	12.4
1999	2,330,278	855,520	1,474,758		26,780,256	13.1
2000	2,559,392	865,198	1,694,194		28,474,450	13.9
2001	3,205,101	1,089,305	2,115,796		30,590,246	14.9
2002	10,501,657	3,208,554	7,293,103		37,883,349	18.5
2003	9,879,718	2,935,364	6,944,354		44,827,703	21.9
2004	2,422,274	613,652	1,808,622		46,636,325	22.8
2005	4,641,006	1,246,258	3,394,748		50,031,073	24.4
2006	3,589,279	876,057	2,713,222		52,744,295	25.8
2007	9,721,433	2,336,528	7,384,905		60,129,200	29.4
2008	1,253,222	286,273	966,949		61,096,149	29.8

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2009	1,026,722	186,960		839,762	61,935,911	30.2
2010	2,519,558	473,057		2,046,501	63,982,412	31.2
2011	5,739,512	988,219		4,751,293	68,733,705	33.6
2012	20,812,189	4,090,918		16,721,271	85,454,976	41.7
2013	8,333,561	1,293,180		7,040,381	92,495,357	45.2
2014	8,967,895	1,190,887		7,777,008	100,272,365	49.0
2015	13,989,530	1,750,699		12,238,831	112,511,196	54.9
2016	11,263,529	1,250,336		10,013,191	122,524,389	59.8
2017	19,366,580	2,113,577		17,253,003	139,777,394	68.2
2018	10,830,917	903,046		9,927,873	149,705,267	73.1
2019	14,254,106	904,694		13,349,410	163,054,679	79.6
2020	15,094,486	757,711		14,336,775	177,391,454	86.6
2021	3,824,001	139,770		3,684,232	181,075,686	88.4
2022	777,962	17,064		760,898	181,836,584	88.8
2023	23,108,176	122,022		22,986,154	204,822,738	100.0
TOTAL	263,593,143	58,770,410		204,822,732		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1999	34,593.83	23,814	23,758	10,835	11.09	977
2000	29,929.63	20,328	20,281	9,649	11.10	869
2001	10,860.59	7,257	7,240	3,621	11.17	324
2006	3,047.86	1,862	1,858	1,190	11.15	107
2011	5,123.70	2,696	2,690	2,434	11.25	216
2012	171,273.42	86,459	86,257	85,016	11.28	7,537
2013	229,144.31	110,448	110,190	118,954	11.29	10,536
2014	27,559.71	12,595	12,566	14,994	11.29	1,328
2016	22,323.35	8,907	8,886	13,437	11.30	1,189
2017	4,408.24	1,610	1,606	2,802	11.29	248
2023	605,553.94	25,554	25,494	580,060	11.35	51,107
	1,143,818.58	301,530	300,826	842,993		74,438

PICKERING CREEK PUMPING STATION
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5
PROBABLE RETIREMENT YEAR.. 6-2033

2000	12,406.42	8,893	8,872	3,534	9.29	380
2002	26,605.00	18,592	18,549	8,056	9.27	869
2004	50,625.93	34,254	34,174	16,452	9.32	1,765
2008	4,181.56	2,612	2,606	1,576	9.32	169
2011	104,118.31	59,608	59,469	44,650	9.33	4,786
2012	86,411.03	47,699	47,588	38,823	9.33	4,161
2013	63,063.82	33,373	33,295	29,769	9.34	3,187
2014	159,059.78	80,087	79,900	79,160	9.37	8,448
2017	13,060.67	5,348	5,336	7,725	9.37	824
2018	4,105.34	1,517	1,513	2,592	9.38	276
	523,637.86	291,983	291,301	232,337		24,865

NESHAMINY CREEK PUMPING STATION
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5
PROBABLE RETIREMENT YEAR.. 6-2034

1909	49,095.04	45,531	45,425	3,670	8.96	410
1926	294.63	270	269	25	8.88	3
1931	10,578.47	9,589	9,567	1,012	9.54	106
1932	8,494.38	7,694	7,676	818	9.52	86
1933	7.78	7	7	1	9.50	

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1935	88.39	80	80	9	9.54	1
1937	1,718.62	1,546	1,542	176	9.65	18
1938	1,973.05	1,771	1,767	206	9.73	21
1940	348.33	314	313	35	9.09	4
1943	89.02	80	80	9	9.59	1
1946	326.31	291	290	36	9.46	4
1948	1,695.95	1,511	1,507	188	9.25	20
1949	576.21	511	510	66	9.53	7
1956	5,253.33	4,610	4,599	654	9.42	69
1965	543.47	464	463	81	9.99	8
1970	6,870.80	5,808	5,794	1,076	9.79	110
1971	386.64	325	324	62	10.00	6
1972	34,434.97	28,905	28,837	5,597	9.85	568
1973	3,708.60	3,109	3,102	607	9.74	62
1975	19,785.20	16,410	16,372	3,414	9.98	342
1976	1,004.27	830	828	176	9.97	18
1977	36,425.51	29,978	29,908	6,518	10.00	652
1978	5,978.89	4,897	4,886	1,093	10.06	109
1979	65,345.44	53,505	53,380	11,965	9.85	1,215
1980	4,858.87	3,952	3,943	916	9.98	92
1981	15,647.09	12,702	12,672	2,975	9.85	302
1982	10,836.43	8,724	8,704	2,133	10.05	212
1983	12,442.51	9,978	9,955	2,488	10.01	249
1984	5,128.45	4,092	4,082	1,046	10.00	105
1986	1,494.54	1,177	1,174	320	10.12	32
1987	23,554.81	18,486	18,443	5,112	10.01	511
1988	22,452.53	17,455	17,414	5,038	10.16	496
1989	40,948.71	31,645	31,571	9,378	10.14	925
1990	36,294.14	27,845	27,780	8,514	10.17	837
1993	7,583.43	5,690	5,677	1,907	10.15	188
2002	36,032.66	24,401	24,344	11,689	10.25	1,140
2005	17,420.60	11,215	11,189	6,232	10.24	609
2007	6,598.07	4,072	4,062	2,536	10.24	248
2008	17,131.67	10,303	10,279	6,853	10.27	667
2011	1,742.71	956	954	789	10.28	77
2012	250.53	132	132	119	10.29	12
2013	249,644.40	126,070	125,775	123,869	10.29	12,038
2014	57,890.15	27,776	27,711	30,179	10.30	2,930
2016	1,489.28	627	626	864	10.32	84

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
2017	486.67	188	188	299	10.34	29
2018	45,801.62	15,893	15,856	29,946	10.35	2,893
2020	41,864.50	10,567	10,542	31,322	10.37	3,020
	912,617.67	591,982	590,599	322,019		31,536

UPPER MERION RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5
PROBABLE RETIREMENT YEAR.. 6-2053

1969	5,832.14	4,069	4,059	1,773	23.62	75
1972	10,438.14	7,150	7,133	3,305	23.68	140
1973	122.34	83	83	40	24.13	2
1986	325.57	195	195	131	25.00	5
1992	140.54	78	78	63	25.32	2
1993	7,152.11	3,905	3,896	3,256	25.36	128
1994	884.66	475	474	411	25.45	16
1995	1,414.40	746	744	670	25.56	26
1996	13,182.68	6,815	6,799	6,384	25.69	249
2003	93,473.54	41,007	40,911	52,562	26.23	2,004
2006	25,819.68	10,302	10,278	15,542	26.36	590
2007	146.49	56	56	91	26.42	3
2010	4,017.00	1,351	1,348	2,669	26.66	100
2011	32,759.50	10,444	10,420	22,340	26.71	836
2012	61,975.36	18,605	18,562	43,414	26.81	1,619
2013	30,368.86	8,546	8,526	21,843	26.81	815
2014	171,736.28	44,703	44,599	127,138	27.00	4,709
2015	14,506.75	3,477	3,469	11,038	26.96	409
2017	31,252.14	6,054	6,040	25,212	27.06	932
2020	10,227,885.34	1,163,933	1,161,215	9,066,671	27.27	332,478
	10,733,433.52	1,331,994	1,328,883	9,404,551		345,138

PICKERING EAST
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5
PROBABLE RETIREMENT YEAR.. 6-2066

1990	101,089.88	51,131	51,012	50,078	32.73	1,530
1991	6,402,419.24	3,183,283	3,175,847	3,226,572	32.86	98,191
1992	53,417.08	26,078	26,017	27,400	33.02	830

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING EAST						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1994	62,666.63	29,391	29,322	33,344	33.40	998
1998	6,079.25	2,604	2,598	3,481	34.02	102
1999	1,916.96	803	801	1,116	33.98	33
2007	39,068.88	12,506	12,477	26,592	35.05	759
2008	8,039.27	2,455	2,449	5,590	35.26	159
2011	6,751.09	1,755	1,751	5,000	35.58	141
2012	45,349.71	11,056	11,030	34,320	35.67	962
2014	25,560.39	5,342	5,330	20,231	35.95	563
2016	67,365.00	11,573	11,546	55,819	36.17	1,543
	6,819,723.38	3,337,977	3,330,180	3,489,543		105,811
EDGELY WELL FIELD PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2086						
2011	3,108,840.15	676,173	674,594	2,434,246	44.97	54,130
2013	6,244.57	1,174	1,171	5,073	45.36	112
2015	1,999.62	313	312	1,687	45.85	37
2017	33,096.80	4,087	4,077	29,019	46.13	629
	3,150,181.14	681,747	680,155	2,470,026		54,908
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
1910	17,787.78	17,788	17,788			
1914	805.33	805	805			
1926	5,699.28	5,699	5,699			
1929	522.58	523	523			
1931	1,814.57	1,815	1,815			
1932	2,399.10	2,399	2,399			
1937	116.47	116	116			
1938	1,187.29	1,187	1,187			
1939	65.50	66	66			
1940	2,262.86	2,263	2,263			
1944	896.74	884	882	15	1.15	13
1950	6,047.45	5,822	5,808	239	2.84	84
1951	21,646.87	20,872	20,823	824	2.69	306
1952	4,954.26	4,747	4,736	218	3.13	70

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
1953	13,538.70	12,886	12,856	683	3.57	191
1954	73,244.91	69,744	69,581	3,664	3.49	1,050
1955	11,417.50	10,793	10,768	650	3.96	164
1956	48,085.03	45,440	45,334	2,751	3.93	700
1957	14,630.06	13,717	13,685	945	4.43	213
1958	53,592.51	50,195	50,077	3,515	4.43	793
1959	1,158.26	1,076	1,073	85	4.94	17
1961	14,083.18	13,027	12,996	1,087	5.07	214
1962	87.74	80	80	8	5.61	1
1963	30,432.19	27,803	27,738	2,694	5.72	471
1964	5,740.00	5,191	5,179	561	6.29	89
1965	10,333.25	9,309	9,287	1,046	6.44	162
1966	13,615.06	12,213	12,184	1,431	6.60	217
1967	805.55	719	717	88	6.79	13
1968	14,703.87	12,975	12,945	1,759	7.40	238
1969	14,577.20	12,790	12,760	1,817	7.61	239
1970	50,972.00	44,448	44,344	6,628	7.85	844
1971	11,906.22	10,251	10,227	1,679	8.48	198
1972	57,195.21	48,896	48,782	8,414	8.74	963
1973	182,628.71	154,942	154,579	28,050	9.02	3,110
1974	23,920.20	20,012	19,965	3,955	9.67	409
1975	114,396.36	94,880	94,658	19,739	9.98	1,978
1976	7,171.04	5,893	5,879	1,292	10.30	125
1977	4,278.51	3,462	3,454	825	10.97	75
1978	180,766.91	144,758	144,419	36,348	11.32	3,211
1979	28,458.49	22,414	22,362	6,097	12.00	508
1980	30,700.51	23,903	23,847	6,853	12.37	554
1981	94,423.22	72,234	72,065	22,358	13.06	1,712
1982	18,781.82	14,186	14,153	4,629	13.45	344
1983	3,684.97	2,731	2,725	960	14.14	68
1984	17,894.33	13,077	13,046	4,848	14.55	333
1985	146,452.15	104,874	104,628	41,824	15.26	2,741
1986	398,381.04	280,859	280,201	118,180	15.69	7,532
1987	185,299.70	127,820	127,521	57,779	16.41	3,521
1988	447,079.10	303,120	302,410	144,669	16.86	8,581
1989	214,451.23	142,052	141,719	72,732	17.58	4,137
1990	115,393.94	74,614	74,439	40,955	18.31	2,237
1991	206,641.18	130,969	130,662	75,979	18.78	4,046
1992	510,001.03	314,875	314,138	195,863	19.52	10,034
1993	503,073.76	302,247	301,539	201,534	20.26	9,947
1994	304,030.11	178,466	178,048	125,982	20.75	6,071

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
1995	817,138.04	465,769	464,678	352,460	21.50	16,393
1996	168,825.13	93,327	93,108	75,717	22.25	3,403
1997	56,960.38	30,645	30,573	26,387	22.76	1,159
1998	250,180.24	130,144	129,839	120,341	23.52	5,117
1999	523,289.94	262,796	262,181	261,109	24.28	10,754
2000	530,493.09	256,812	256,211	274,282	25.04	10,954
2001	786,032.67	367,863	367,002	419,031	25.58	16,381
2002	3,742,878.56	1,682,050	1,678,111	2,064,767	26.34	78,389
2003	174,714.72	75,215	75,039	99,676	27.12	3,675
2004	116,800.19	48,052	47,939	68,861	27.90	2,468
2005	830,791.89	325,837	325,074	505,718	28.67	17,639
2006	1,035,981.83	386,214	385,310	650,672	29.45	22,094
2007	667,048.67	235,535	234,983	432,065	30.23	14,293
2008	1,796,270.21	598,517	597,116	1,199,155	31.01	38,670
2009	621,950.12	194,795	194,339	427,611	31.80	13,447
2010	2,100,032.87	618,040	616,593	1,483,440	32.37	45,828
2011	2,242,359.12	613,958	612,520	1,629,839	33.16	49,151
2012	2,252,573.46	569,901	568,567	1,684,007	33.95	49,603
2013	1,697,031.13	393,711	392,789	1,304,242	34.75	37,532
2014	1,120,093.24	236,228	235,675	884,418	35.55	24,878
2015	3,236,401.12	613,622	612,185	2,624,216	36.34	72,213
2016	3,404,655.38	571,982	570,643	2,834,013	37.14	76,306
2017	2,009,456.60	293,783	293,095	1,716,361	37.95	45,227
2018	5,848,123.87	726,922	725,220	5,122,904	38.75	132,204
2019	5,605,608.79	572,893	571,552	5,034,057	39.55	127,283
2020	2,482,180.15	198,078	197,614	2,284,566	40.36	56,605
2021	218,510.48	12,564	12,535	205,976	40.98	5,026
2022	982,403.94	34,188	34,108	948,296	41.60	22,796
2023	749,414.88	8,843	8,822	740,593	41.87	17,688

50,312,433.54 13,617,211 13,585,402 36,727,031 1,095,700

73,595,845.69 20,154,424 20,107,346 53,488,500 1,732,396

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.9 2.35

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
1998	70,473.19	40,973	38,208	32,266	18.36	1,757
1999	72,045.30	41,123	38,347	33,698	18.42	1,829
2000	106,079.27	59,330	55,326	50,754	18.52	2,740
2001	200,093.92	109,852	102,438	97,656	18.48	5,284
2002	211,916.64	113,905	106,217	105,700	18.50	5,714
2003	4,013.73	2,106	1,964	2,050	18.56	110
2004	10,588,687.67	5,429,879	5,063,397	5,525,291	18.52	298,342
2005	657,339.95	328,341	306,180	351,160	18.54	18,941
2006	537,187.67	260,429	242,852	294,336	18.60	15,825
2007	813,159.78	382,348	356,542	456,618	18.59	24,563
2008	1,235,494.02	561,161	523,286	712,208	18.63	38,229
2009	156,169.90	68,153	63,553	92,617	18.72	4,947
2010	47,454.18	19,921	18,576	28,878	18.66	1,548
2011	1,222,652.12	489,061	456,052	766,600	18.75	40,885
2012	21,667.96	8,247	7,690	13,978	18.71	747
2013	30.90	11	10	21	18.74	1
2014	205,134.51	68,802	64,158	140,976	18.83	7,487
2015	398,823.82	124,074	115,700	283,124	18.82	15,044
2016	510,649.74	145,535	135,712	374,937	18.82	19,922
2017	713,385.10	182,698	170,367	543,018	18.88	28,762
2018	2,485,518.98	560,485	522,656	1,962,863	18.89	103,910
2019	310,693.50	59,715	55,685	255,009	18.92	13,478
2020	79,565.74	12,420	11,582	67,984	18.92	3,593
2021	1,169,792.01	136,632	127,410	1,042,382	18.91	55,123
2022	395,671.49	29,042	27,082	368,590	18.95	19,451
2023	184,492.90	4,760	4,439	180,054	18.92	9,517
	22,398,193.99	9,239,003	8,615,429	13,782,765		737,749

PICKERING PUMPING STATION
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2038

1994	537,861.28	364,939	340,308	197,553	13.98	14,131
1998	479,802.35	309,568	288,674	191,128	14.02	13,633
2000	875,971.94	549,585	512,491	363,480	13.96	26,037
2001	20,283.45	12,505	11,661	8,622	14.00	616
2002	134,012.05	81,252	75,768	58,244	13.96	4,172
2004	40,117.93	23,313	21,740	18,378	14.06	1,307
2005	33,073.44	18,786	17,518	15,555	14.07	1,106

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
2006	114,622.40	63,593	59,301	55,322	14.04	3,940
2007	16,114.55	8,695	8,108	8,006	14.08	569
2008	236,207.88	123,749	115,397	120,811	14.09	8,574
2009	1,025,923.57	520,656	485,515	540,409	14.07	38,409
2010	7,377,510.35	3,605,389	3,362,048	4,015,462	14.12	284,381
2011	74,429.97	34,893	32,538	41,892	14.17	2,956
2012	1,926.10	864	806	1,120	14.14	79
2013	14,247.45	6,074	5,664	8,583	14.13	607
2014	106,422.57	42,665	39,785	66,637	14.20	4,693
2015	432,451.34	162,083	151,143	281,308	14.18	19,838
2016	198,583.98	68,670	64,035	134,549	14.19	9,482
2017	1,764,443.45	554,035	516,641	1,247,802	14.20	87,873
2018	3,502,522.04	976,503	910,595	2,591,927	14.22	182,273
2019	570,771.01	137,156	127,899	442,872	14.23	31,122
2020	318,542.83	62,880	58,636	259,907	14.23	18,265
2021	338,715.37	50,536	47,125	291,590	14.25	20,462
2022	2,084.40	198	185	1,900	14.25	133
2023	7,178,050.52	243,336	226,912	6,951,138	14.25	487,799
	25,394,692.22	8,021,923	7,480,494	17,914,198		1,262,457

PICKERING EAST CARBON HOUSE
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2066

1989	843,453.11	421,895	393,420	450,034	34.47	13,056
1991	40,404.36	19,564	18,244	22,161	34.62	640
1992	2,433.79	1,158	1,080	1,354	34.73	39
1993	62,805.82	29,305	27,327	35,479	34.86	1,018
1998	18,268.77	7,640	7,124	11,144	35.48	314
2006	7,228.32	2,353	2,194	5,034	36.26	139
2007	3,352.09	1,045	974	2,378	36.41	65
	977,946.26	482,960	450,363	527,583		15,271

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
1948	156,036.60	122,520	114,251	41,786	20.65	2,024
1949	549.71	430	401	149	20.74	7
1950	80.33	63	59	22	20.84	1
1951	449.19	348	325	125	20.95	6
1952	114.08	88	82	32	21.09	2
1961	27,535.35	20,481	19,099	8,437	21.53	392
1962	437.64	323	301	136	21.83	6
1963	124.00	92	86	38	21.47	2
1967	895.14	647	603	292	21.62	14
1969	179.10	128	119	60	21.83	3
1972	30,617.43	21,444	19,997	10,621	22.03	482
1974	2,752.50	1,894	1,766	986	22.45	44
1976	5,541.42	3,764	3,510	2,031	22.43	91
1977	2,494.43	1,682	1,568	926	22.47	41
1979	4,240.89	2,812	2,622	1,619	22.62	72
1981	5,086.20	3,329	3,104	1,982	22.44	88
1982	3,896.95	2,523	2,353	1,544	22.60	68
1983	14,327.35	9,168	8,549	5,778	22.79	254
1985	431.41	271	253	179	22.85	8
1986	20,694.35	12,882	12,013	8,682	22.74	382
1987	166,551.39	102,129	95,236	71,315	23.02	3,098
1988	19,486.40	11,828	11,030	8,457	22.98	368
1990	14,489.89	8,593	8,013	6,477	22.99	282
1991	8,885.15	5,198	4,847	4,038	23.06	175
1992	20,318.87	11,712	10,922	9,397	23.15	406
1993	21,666.01	12,291	11,461	10,205	23.26	439
1994	31,368.22	17,582	16,395	14,973	23.13	647
1995	25,287.85	13,908	12,969	12,319	23.32	528
1996	77,776.33	42,139	39,295	38,481	23.26	1,654
1997	18,340.99	9,768	9,109	9,232	23.25	397
1998	1,560,145.77	811,588	756,811	803,335	23.52	34,155
2000	116,496.24	58,318	54,382	62,114	23.45	2,649
2001	31,329.21	15,295	14,263	17,067	23.59	723
2002	25,919.57	12,371	11,536	14,384	23.55	611
2003	5,322.83	2,477	2,310	3,013	23.55	128
2004	40,131.01	18,155	16,930	23,201	23.60	983
2006	213,394.33	90,372	84,272	129,122	23.82	5,421
2009	8,638.67	3,269	3,048	5,590	23.82	235
2010	185,804.58	66,964	62,444	123,360	23.96	5,149
2011	22,097.77	7,568	7,057	15,041	24.00	627

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2012	655.57	213	199	457	23.96	19
2013	6,007.96	1,829	1,706	4,302	23.98	179
2014	341,314.11	96,626	90,104	251,210	24.06	10,441
2015	252,699.05	65,954	61,503	191,197	24.07	7,943
2016	196,705.97	46,619	43,473	153,233	24.15	6,345
2017	66,795.45	14,154	13,199	53,597	24.17	2,218
2018	7,516,971.96	1,393,647	1,299,585	6,217,387	24.17	257,236
2019	116,785.20	18,289	17,055	99,731	24.24	4,114
2020	98,961.85	12,469	11,627	87,334	24.28	3,597
2021	1,187,310.59	110,657	103,188	1,084,122	24.31	44,596
2022	708,519.95	41,094	38,320	670,200	24.34	27,535
2023	325,012.43	6,565	6,122	318,891	24.31	13,118
	13,707,675.24	3,334,530	3,109,470	10,598,205		440,003

UPPER MERION RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2053

1970	19.68	13	12	8	24.62	
1972	325,707.49	219,722	204,892	120,815	24.84	4,864
1973	47,032.31	31,352	29,236	17,796	25.26	705
1974	5,330.27	3,536	3,297	2,033	25.13	81
1975	4,012.32	2,647	2,468	1,544	25.03	62
1979	2,865.71	1,824	1,701	1,165	25.43	46
1981	2,593.66	1,621	1,512	1,082	25.52	42
1982	2,337.42	1,445	1,347	990	25.61	39
1983	18,818.27	11,509	10,732	8,086	25.72	314
1986	60,826.64	36,040	33,608	27,219	25.79	1,055
1992	2,269.28	1,237	1,154	1,116	26.30	42
1993	5,877,886.40	3,155,249	2,942,290	2,935,597	26.32	111,535
1994	37,454.90	19,776	18,441	19,014	26.37	721
1996	18,383.91	9,354	8,723	9,661	26.55	364
1998	8,088.98	3,960	3,693	4,396	26.58	165
2002	31,373.44	13,961	13,019	18,355	26.81	685
2003	20,102.58	8,696	8,109	11,994	26.89	446
2004	40,117.93	16,898	15,757	24,360	26.80	909
2006	112,766.14	44,407	41,410	71,356	26.94	2,649
2007	608.40	231	215	393	26.98	15
2009	50,245.49	17,485	16,305	33,941	27.17	1,249

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
2010	20,471.76	6,799	6,340	14,132	27.15	521
2011	50,098.89	15,781	14,716	35,383	27.18	1,302
2012	96,591.76	28,659	26,725	69,867	27.26	2,563
2013	2,837.31	787	734	2,103	27.38	77
2014	93,838.36	24,154	22,524	71,315	27.40	2,603
2015	2,431,329.83	574,523	535,746	1,895,583	27.47	69,006
2016	128,413.15	27,545	25,686	102,727	27.47	3,740
2017	230,191.14	43,990	41,021	189,170	27.51	6,876
2018	50,865.46	8,449	7,879	42,987	27.61	1,557
2019	181,876.68	25,463	23,744	158,132	27.65	5,719
2020	2,929,477.14	329,273	307,049	2,622,428	27.65	94,844
2021	60,473.90	5,007	4,669	55,805	27.71	2,014
	12,945,306.60	4,691,393	4,374,754	8,570,553		316,810

PICKERING EAST (PUMP AND TREAT. BLDG.)
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2066

1990	30,644.19	15,089	14,071	16,574	34.53	480
1991	6,401,975.90	3,099,837	2,890,618	3,511,358	34.62	101,426
1992	171,005.77	81,330	75,841	95,165	34.73	2,740
1994	13,204.18	6,037	5,630	7,575	35.02	216
1996	2,151.80	947	883	1,269	35.00	36
1999	4,026.13	1,647	1,536	2,490	35.38	70
2000	579,796.25	230,295	214,752	365,045	35.67	10,234
2001	5,861.98	2,269	2,116	3,746	35.64	105
2002	25,919.57	9,697	9,043	16,877	35.97	469
2006	179,409.26	58,398	54,457	124,953	36.26	3,446
2009	109,323.30	31,070	28,973	80,350	36.52	2,200
2010	7,759,984.69	2,084,332	1,943,653	5,816,332	36.75	158,268
2011	233,676.97	59,307	55,304	178,373	36.76	4,852
2012	33,852.81	8,057	7,513	26,340	36.81	716
2013	44,291.18	9,815	9,153	35,139	36.89	953
2014	3,179.89	649	605	2,575	37.01	70
2015	456,566.43	85,013	79,275	377,291	37.16	10,153
2016	131,986.78	22,068	20,579	111,408	37.35	2,983
2017	123,698.34	18,332	17,095	106,604	37.36	2,853
2018	99,169.78	12,714	11,856	87,314	37.42	2,333
2019	464,165.70	49,712	46,357	417,809	37.52	11,136

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING EAST (PUMP AND TREAT. BLDG.) INTERIM SURVIVOR CURVE.. IOWA 95-S0.5 PROBABLE RETIREMENT YEAR.. 6-2066						
2020	137,452.17	11,683	10,894	126,558	37.65	3,361
2021	265,379.00	16,507	15,393	249,986	37.66	6,638
2023	244,504.48	3,203	2,987	241,518	37.67	6,411
	17,521,226.55	5,918,008	5,518,580	12,002,647		332,149

MEDIA FILTRATION PLANT
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2038

1942	61,383.97	53,030	49,451	11,933	12.84	929
1957	123,834.00	102,931	95,984	27,850	13.50	2,063
1964	4,931.00	4,020	3,749	1,182	13.49	88
1983	9,000.00	6,707	6,254	2,746	13.85	198
1985	345,800.00	254,301	237,137	108,663	13.85	7,846
1988	18,280.00	13,173	12,284	5,996	13.76	436
1989	1,450,483.00	1,035,935	966,016	484,467	13.81	35,081
1991	8,185.00	5,746	5,358	2,827	13.80	205
1994	625.00	424	395	230	13.98	16
1995	62,468.35	42,016	39,180	23,288	13.87	1,679
1996	48,340.59	32,040	29,878	18,463	13.99	1,320
1998	110,214.95	71,111	66,311	43,903	14.02	3,131
2001	45,535.69	28,073	26,178	19,357	14.00	1,383
2006	607,419.39	336,996	314,251	293,168	14.04	20,881
2009	299,038.35	151,762	141,519	157,519	14.07	11,195
	3,195,539.29	2,138,265	1,993,946	1,201,593		86,451

BRISTOL WATER TREATMENT PLANT BUILDING
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2060

1973	419,576.62	264,837	246,962	172,614	29.50	5,851
1986	2,530.00	1,395	1,301	1,229	30.53	40
1992	444,200.00	223,877	208,767	235,433	31.00	7,595
1997	229,978.49	104,824	97,749	132,229	31.64	4,179
2006	611,007.95	214,953	200,445	410,563	32.25	12,731
2007	66,152.17	22,373	20,863	45,289	32.28	1,403
2008	274,465.91	88,927	82,925	191,541	32.34	5,923
2009	1,624,987.45	501,796	467,928	1,157,060	32.45	35,657

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRISTOL WATER TREATMENT PLANT BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
2010	240,383.99	70,433	65,679	174,705	32.58	5,362
2011	58,878.59	16,339	15,236	43,642	32.55	1,341
2013	60,206.32	14,606	13,620	46,586	32.79	1,421
2014	71,912.11	16,123	15,035	56,877	32.87	1,730
2015	45,928.39	9,406	8,771	37,157	33.00	1,126
2016	188,291.94	34,872	32,518	155,774	32.99	4,722
2017	8,669,325.65	1,425,237	1,329,042	7,340,283	33.03	222,231
2018	812,351.57	115,679	107,871	704,480	33.11	21,277
2019	108,765.16	12,965	12,090	96,675	33.24	2,908
2020	4,663.11	444	414	4,249	33.26	128
2021	103,133.66	7,219	6,732	96,402	33.21	2,903
2022	126,847.62	5,454	5,086	121,762	33.34	3,652
	14,163,586.70	3,151,759	2,939,035	11,224,552		342,180
INGRAM'S MILL						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
1972	1,761,751.69	1,524,268	1,421,389	340,362	8.02	42,439
1988	30,907.38	25,016	23,328	7,580	8.36	907
1989	235,613.21	190,211	177,373	58,240	8.24	7,068
1990	10,856.31	8,692	8,105	2,751	8.34	330
1995	21,447.72	16,626	15,504	5,944	8.26	720
1996	7,633.60	5,856	5,461	2,173	8.34	261
1998	96,792.11	73,059	68,128	28,664	8.28	3,462
1999	1,508.00	1,123	1,047	461	8.39	55
2002	203,416.92	146,501	136,613	66,804	8.35	8,000
2008	11,913.72	7,737	7,215	4,699	8.37	561
2009	653.71	414	386	268	8.38	32
2020	34,332.05	10,070	9,390	24,942	8.43	2,959
2021	1,777.56	406	379	1,399	8.44	166
2023	121,614.35	6,798	6,339	115,275	8.44	13,658
	2,540,218.33	2,016,777	1,880,657	659,561		80,618

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FERN HILL						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
1998	8,053,827.96	3,162,738	2,949,273	5,104,555	39.44	129,426
1999	5,179.85	1,980	1,846	3,333	39.60	84
2000	6,156.80	2,286	2,132	4,025	39.79	101
2003	5,188.46	1,755	1,637	3,552	40.11	89
2004	1,161.96	381	355	807	40.02	20
2009	45,679.22	11,986	11,177	34,502	40.75	847
2010	17,682.10	4,392	4,096	13,587	40.85	333
2011	262,897.54	61,465	57,317	205,581	40.97	5,018
2012	4,739.42	1,036	966	3,773	41.13	92
2014	3,905.87	727	678	3,228	41.52	78
2015	2,515.53	428	399	2,116	41.50	51
2016	42,579.73	6,481	6,044	36,536	41.76	875
2017	16,062.48	2,162	2,016	14,046	41.81	336
2019	2,637.33	255	238	2,400	42.01	57
	8,470,214.25	3,258,072	3,038,173	5,432,041		137,407

BEAR GAP TREATMENT PLANT BUILDING
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2045

1995	5,454,732.85	3,202,474	2,986,327	2,468,406	20.04	123,174
1996	23,854.42	13,776	12,846	11,008	20.12	547
2002	25,919.57	13,374	12,471	13,448	20.17	667
2005	4,386.36	2,094	1,953	2,434	20.26	120
2006	141,778.80	65,502	61,081	80,698	20.38	3,960
2012	19,334.92	6,937	6,469	12,866	20.55	626
	5,670,006.92	3,304,157	3,081,147	2,588,860		129,094

SHENANGO VALLEY TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2075

2000	25,130,411.99	9,212,809	8,591,003	16,539,409	40.60	407,375
2001	237,134.95	84,301	78,611	158,524	40.79	3,886
2002	577,788.61	198,759	185,344	392,445	41.00	9,572
2003	3,942.90	1,309	1,221	2,722	41.23	66
2010	75,885.32	18,440	17,195	58,690	42.06	1,395
2011	322,395.53	73,764	68,785	253,610	42.14	6,018

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHENANGO VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2075						
2012	2,213,102.94	473,383	441,433	1,771,670	42.26	41,923
2013	5,621.61	1,115	1,040	4,582	42.41	108
2014	13,533.27	2,468	2,301	11,232	42.58	264
2015	25,014.94	4,147	3,867	21,148	42.78	494
2016	234,113.35	34,766	32,420	201,694	43.01	4,689
2017	129,006.84	16,939	15,796	113,211	43.00	2,633
2018	626,246.21	70,954	66,165	560,081	43.04	13,013
2019	2,682,817.75	252,185	235,164	2,447,654	43.35	56,463
2020	142,068.61	10,641	9,923	132,146	43.23	3,057
2021	64,490.00	3,515	3,278	61,212	43.37	1,411
2022	108,390.86	3,609	3,365	105,025	43.55	2,412
2023	13,882.33	158	147	13,735	43.55	315
	32,605,848.01	10,463,262	9,757,058	22,848,790		555,094
INGRAM'S MILL PLANT- NEW						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
2002	25,320,902.96	8,601,511	8,020,963	17,299,940	41.79	413,973
2005	58,508.17	17,751	16,553	41,955	42.48	988
2006	607,419.40	176,455	164,545	442,874	42.74	10,362
2011	12,470.68	2,791	2,603	9,868	43.36	228
2012	4,813.60	1,007	939	3,875	43.45	89
2013	895.98	174	162	734	43.56	17
2014	35,133.40	6,275	5,851	29,282	43.69	670
2015	71,561.83	11,622	10,838	60,724	43.85	1,385
2016	567,643.98	82,592	77,018	490,626	44.05	11,138
2017	246,119.54	31,503	29,377	216,743	44.26	4,897
2018	417,036.15	46,124	43,011	374,025	44.25	8,453
2019	22,930.07	2,114	1,971	20,959	44.28	473
2020	25,193.53	1,834	1,710	23,483	44.58	527
2023	35,037.24	389	363	34,674	44.55	778
	27,425,666.53	8,982,142	8,375,904	19,049,763		453,978

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUBBLING SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2065						
2004	4,403.54	1,563	1,458	2,946	35.45	83
2005	1,290,445.00	441,590	411,785	878,660	35.56	24,709
2006	43,718.55	14,383	13,412	30,306	35.69	849
2007	13,919.80	4,388	4,092	9,828	35.85	274
2008	15,507.39	4,686	4,370	11,138	35.78	311
2010	4,008,460.96	1,093,107	1,019,329	2,989,132	36.00	83,031
	5,376,455.24	1,559,717	1,454,446	3,922,009		109,257
EMLENTON						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
2010	3,581,595.32	918,679	856,674	2,724,922	39.13	69,638
2011	11,411.03	2,752	2,566	8,845	39.32	225
2013	7,070.06	1,485	1,385	5,685	39.50	144
2016	6,228.85	985	919	5,310	39.90	133
2018	7,048.68	849	792	6,257	40.16	156
2023	12,105.50	148	138	11,967	40.32	297
	3,625,459.44	924,898	862,473	2,762,986		70,593
EAGLE ROCK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2079						
2019	4,350,753.17	391,568	365,139	3,985,614	45.50	87,596
2022	53,682.56	1,707	1,592	52,091	45.67	1,141
	4,404,435.73	393,275	366,731	4,037,705		88,737
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-S0						
1944	4,079.11	3,729	3,477	602	7.46	81
1948	22,570.65	20,277	18,908	3,662	8.54	429
1960	3,752.51	3,121	2,910	842	12.84	66
1961	30,228.45	24,938	23,255	6,974	13.26	526
1962	10,986.40	8,987	8,380	2,606	13.68	190
1966	6,950.09	5,515	5,143	1,807	14.96	121

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-S0						
1971	250.00	189	176	74	16.94	4
1975	800.35	582	543	258	18.17	14
1977	3,001.15	2,135	1,991	1,010	18.86	54
1978	47,516.01	33,508	31,246	16,270	19.02	855
1979	5,149.07	3,574	3,333	1,816	19.60	93
1980	25,557.54	17,566	16,380	9,177	19.79	464
1981	11,906.46	8,096	7,550	4,357	20.00	218
1982	2,467.84	1,649	1,538	930	20.61	45
1983	6,696.99	4,421	4,123	2,574	20.85	123
1984	68,966.13	44,952	41,918	27,048	21.10	1,282
1985	221,608.95	142,495	132,877	88,731	21.38	4,150
1986	72,074.89	45,681	42,598	29,477	21.67	1,360
1987	105,416.38	65,801	61,360	44,057	21.98	2,004
1988	16,306.68	10,016	9,340	6,967	22.30	312
1989	203,757.62	123,029	114,725	89,032	22.64	3,933
1990	103,271.65	61,240	57,107	46,165	22.99	2,008
1992	69,392.22	39,567	36,896	32,496	23.75	1,368
1994	211,650.08	116,132	108,294	103,356	24.26	4,260
1995	33,784.08	18,102	16,880	16,904	24.69	685
1996	48,802.24	25,631	23,901	24,901	24.86	1,002
1997	328,453.51	168,858	157,461	170,992	25.05	6,826
1998	680,994.08	340,361	317,389	363,605	25.52	14,248
1999	41,713.37	20,339	18,966	22,747	25.75	883
2000	209,669.40	99,530	92,812	116,857	26.00	4,494
2001	87,469.11	40,341	37,618	49,851	26.28	1,897
2002	99,650.24	44,564	41,556	58,094	26.58	2,186
2003	4,826.88	2,088	1,947	2,880	26.89	107
2004	131,962.75	55,068	51,351	80,611	27.23	2,960
2005	229,717.41	92,645	86,392	143,325	27.37	5,237
2006	107,276.31	41,494	38,693	68,583	27.75	2,471
2007	1,197,451.32	444,494	414,493	782,958	27.95	28,013
2008	56,874.26	20,099	18,742	38,132	28.36	1,345
2009	97,277.53	32,724	30,515	66,762	28.60	2,334
2010	908,367.35	290,678	271,059	637,308	28.69	22,214
2011	6,457,006.30	1,944,850	1,813,585	4,643,421	29.00	160,118
2012	5,356,799.42	1,509,546	1,407,661	3,949,138	29.31	134,737
2013	1,021,558.31	268,159	250,060	771,498	29.50	26,152
2014	3,804,599.25	921,474	859,280	2,945,319	29.72	99,102
2015	2,898,444.18	642,875	599,485	2,298,959	29.82	77,095
2016	2,427,685.10	484,323	451,634	1,976,051	30.09	65,671
2017	3,688,108.93	652,058	608,048	3,080,061	30.26	101,787

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-S0						
2018	4,699,476.28	720,900	672,244	4,027,232	30.34	132,737
2019	4,851,263.01	624,358	582,218	4,269,045	30.47	140,106
2020	2,635,861.21	270,439	252,186	2,383,675	30.63	77,822
2021	8,322,094.28	628,318	585,911	7,736,184	30.61	252,734
2022	6,890,696.91	322,485	300,719	6,589,978	30.55	215,711
2023	1,349,679.47	21,865	20,389	1,329,290	30.36	43,784
	59,921,919.71	11,535,866	10,757,269	49,164,651		1,648,418
	260,344,391.01	79,416,007	74,055,929	186,288,462		6,806,266
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.4 2.61

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2051						
1986	1,092,765.18	737,616	828,341	264,424	18.06	14,641
1987	31,284.20	20,782	23,338	7,946	18.45	431
1988	220,634.58	143,324	160,952	59,682	19.15	3,117
1989	1,995.51	1,281	1,439	557	19.26	29
1990	21,197.95	13,350	14,992	6,206	19.69	315
1991	53,668.54	33,140	37,216	16,452	20.13	817
1992	30,003.53	18,146	20,378	9,626	20.58	468
1993	156,084.26	92,839	104,258	51,826	20.78	2,494
1994	74,535.47	43,320	48,648	25,887	21.26	1,218
1995	44,088.54	25,130	28,221	15,868	21.50	738
1996	79,962.64	44,419	49,882	30,080	22.00	1,367
1997	293,404.64	159,377	178,980	114,425	22.28	5,136
1998	112,351.05	59,591	66,921	45,431	22.58	2,012
1999	144,547.46	75,078	84,312	60,235	22.67	2,657
2000	174,755.89	88,287	99,146	75,610	23.01	3,286
2001	12,856.91	6,336	7,115	5,742	23.16	248
2002	1,739,438.24	830,234	932,351	807,088	23.55	34,271
2003	105,936.03	49,080	55,117	50,819	23.75	2,140
2004	1,494,825.79	670,429	752,890	741,936	23.98	30,940
2005	3,569,426.63	1,551,987	1,742,877	1,826,549	24.05	75,948
2006	7,510,856.15	3,141,040	3,527,380	3,983,476	24.34	163,660
2007	2,246,326.59	904,371	1,015,606	1,230,720	24.48	50,275
2008	1,295,713.32	500,145	561,662	734,052	24.66	29,767
2009	1,715,844.48	631,946	709,674	1,006,171	24.87	40,457
2010	495,745.97	174,007	195,409	300,337	24.96	12,033
2011	13,400.44	4,438	4,984	8,417	25.24	333
2012	13,617.01	4,259	4,783	8,834	25.26	350
2013	120,917.50	35,296	39,637	81,280	25.47	3,191
2014	176,368.69	47,761	53,635	122,733	25.59	4,796
2015	1,008,252.03	251,055	281,934	726,318	25.63	28,339
2016	421,973.53	94,944	106,622	315,352	25.83	12,209
2017	7,961,860.81	1,598,742	1,795,383	6,166,478	25.86	238,456
2018	5,586,313.39	977,046	1,097,220	4,489,093	25.95	172,990
2019	12,138,683.56	1,786,814	2,006,587	10,132,096	26.08	388,501
2020	240,027.22	28,395	31,888	208,140	26.09	7,978
2021	12,208,359.56	1,064,569	1,195,508	11,012,851	26.15	421,142
2022	3,032.05	164	184	2,848	26.20	109
2023	110,296.23	2,074	2,329	107,967	26.03	4,148
	62,721,351.57	15,910,812	17,867,801	44,853,551		1,761,007

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREAT VALLEY OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
1997	3,295.37	2,183	2,452	844	13.50	63
1998	12,523.31	8,175	9,181	3,343	13.56	247
1999	174,041.85	111,717	125,458	48,584	13.67	3,554
2000	76,486.71	48,355	54,303	22,184	13.67	1,623
2001	128,585.01	79,851	89,672	38,913	13.73	2,834
2002	117,977.54	72,037	80,897	37,080	13.71	2,705
2004	3,525.77	2,063	2,317	1,209	13.83	87
2006	1,311.30	730	820	492	13.95	35
2008	40,965.08	21,523	24,170	16,795	14.00	1,200
2009	14,891.86	7,558	8,488	6,404	14.07	455
2010	114,153.99	55,787	62,649	51,505	14.12	3,648
2011	243,467.12	114,430	128,505	114,963	14.10	8,153
2012	1,530.00	686	770	760	14.14	54
2013	2,708.44	1,152	1,294	1,415	14.19	100
2014	2,802.94	1,124	1,262	1,541	14.20	109
2015	536,590.31	200,685	225,369	311,222	14.23	21,871
2016	120,550.65	41,590	46,705	73,845	14.24	5,186
2017	39,407.86	12,346	13,865	25,543	14.25	1,792
2018	75,018.09	20,878	23,446	51,572	14.26	3,617
2019	35,409.81	8,477	9,520	25,890	14.30	1,810
2020	9,055.80	1,781	2,000	7,056	14.29	494
2021	10,229.65	1,522	1,709	8,520	14.31	595
	1,764,528.46	814,650	914,850	849,678		60,232

UTMA, BELL TAVERN OFFICE
FULLY ACCRUED

2003	5,127.76	5,128	5,128			
	5,127.76	5,128	5,128			

EASTERN DIVISION OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-R3
PROBABLE RETIREMENT YEAR.. 6-2045

1995	3,219,891.02	1,954,474	2,195,055	1,024,836	18.45	55,547
1996	321,193.63	191,688	215,283	105,910	18.58	5,700
1997	35.77	21	24	12	18.75	1

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION OPERATIONS CENTER INTERIM SURVIVOR CURVE.. IOWA 55-R3 PROBABLE RETIREMENT YEAR.. 6-2045						
1998	5,353.18	3,072	3,450	1,903	18.94	100
1999	22,850.40	12,876	14,461	8,389	18.98	442
2000	18,353.25	10,092	11,334	7,019	19.24	365
2002	131,885.13	69,187	77,703	54,182	19.48	2,781
2003	55,004.03	28,190	31,660	23,344	19.50	1,197
2004	47.68	24	27	21	19.72	1
2005	7,947.42	3,837	4,309	3,638	19.82	184
2006	372,116.31	173,853	195,253	176,863	19.96	8,861
2008	90,845.90	39,572	44,443	46,403	20.09	2,310
2009	9,183.22	3,835	4,307	4,876	20.22	241
2010	1,500.05	599	673	827	20.28	41
2011	306,105.94	116,320	130,638	175,468	20.39	8,606
2012	47,118.06	16,963	19,051	28,067	20.45	1,372
2013	69,478.95	23,567	26,468	43,011	20.46	2,102
2014	50,647.86	16,025	17,998	32,650	20.53	1,590
2015	189,077.22	55,135	61,922	127,156	20.65	6,158
2016	16,476.58	4,386	4,926	11,551	20.67	559
2017	38,145.67	9,102	10,222	27,923	20.75	1,346
2018	11,594.87	2,430	2,729	8,866	20.75	427
2019	21,928.93	3,899	4,379	17,550	20.82	843
2020	29,679.96	4,268	4,793	24,887	20.83	1,195
2021	204,295.99	21,860	24,551	179,745	20.86	8,617
2022	1,275,929.70	85,487	96,010	1,179,920	20.87	56,537
2023	8,782.69	206	231	8,551	20.78	412
	6,525,469.41	2,850,968	3,201,901	3,323,568		167,535

GLENSIDE BUILDING
FULLY ACCRUED

1957	16,729.16	16,729	16,729
	16,729.16	16,729	16,729

SHAMOKIN OFFICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 55-R3
PROBABLE RETIREMENT YEAR.. 6-2025

1979	1,956.93	1,898	1,957
1981	751.41	725	751

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHAMOKIN OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1984	7,087.46	6,831	7,087			
1985	4,503.74	4,335	4,504			
1986	15,680.45	15,113	15,680			
1989	5,533.35	5,307	5,533			
1990	743,356.45	712,210	743,356			
1991	35,970.37	34,370	35,970			
1992	8,819.93	8,418	8,820			
1993	27,286.97	26,048	27,287			
1994	30,495.03	29,056	30,495			
1995	6,910.36	6,558	6,910			
1996	50,618.27	48,027	50,618			
1997	28,222.30	26,698	28,222			
1998	19,875.74	18,753	19,876			
2000	28,400.84	26,697	28,401			
2001	68,390.99	64,164	68,391			
2002	79,929.91	74,750	79,930			
2003	15,044.05	14,033	15,044			
2004	27,422.58	25,454	27,423			
2005	46,930.64	43,411	46,931			
2006	5,742.42	5,286	5,742			
2007	53,705.39	49,269	53,705			
2008	14,326.12	13,057	14,326			
2009	12,869.26	11,662	12,869			
2010	183,782.88	165,478	183,783			
2011	442.90	395	443			
2013	4,584.80	4,010	4,585			
	1,528,641.54	1,442,013	1,528,642			

BUTLER BUILDING
FULLY ACCRUED

2006	1,827.34	1,827	1,827			
	1,827.34	1,827	1,827			

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHITE HAVEN OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2027						
1977	98,502.03	92,060	98,502			
2007	19,308.81	15,930	18,683	626	3.50	179
2008	101,333.87	82,770	97,074	4,260	3.48	1,224
2010	963,471.56	766,153	898,556	64,916	3.48	18,654
2011	6,683.78	5,221	6,123	561	3.50	160
2012	2,277.62	1,747	2,049	229	3.49	66
2013	695.74	522	612	84	3.49	24
2015	1,384.63	982	1,152	233	3.49	67
2016	8,363.92	5,708	6,694	1,669	3.49	478
2017	3,926.93	2,555	2,997	930	3.49	266
	1,205,948.89	973,648	1,132,442	73,507		21,118
OAKLAND BEACH						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
1997	51,750.88	44,299	51,523	227	4.46	51
1998	7,820.00	6,660	7,746	74	4.44	17
2009	1,246.99	953	1,108	139	4.47	31
	60,817.87	51,912	60,378	440		99
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2024						
1989	22,705.86	22,404	22,706			
2002	22,713.32	22,218	22,713			
2008	1,334.47	1,293	1,334			
2009	348,869.51	337,427	348,870			
2010	964.25	929	964			
2011	3,027.06	2,910	3,027			
2014	4,677.08	4,443	4,677			
2016	16,824.58	15,773	16,825			
2017	1,530.77	1,422	1,531			
2019	213,786.51	192,408	213,787			
2023	330,390.78	165,195	254,986	75,405	0.50	75,405
	966,824.19	766,422	891,419	75,405		75,405

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
1973	6,738.00	5,717	6,649	89	9.02	10
1981	1,800.00	1,377	1,602	198	13.06	15
2009	51,640.37	16,174	18,812	32,829	31.80	1,032
2010	38,074.67	11,205	13,032	25,042	32.37	774
2011	117,163.83	32,079	37,311	79,853	33.16	2,408
2012	107,696.89	27,247	31,691	76,006	33.95	2,239
2013	141,001.41	32,712	38,047	102,954	34.75	2,963
2014	797.55	168	195	602	35.55	17
2015	221,543.46	42,005	48,856	172,688	36.34	4,752
2016	239,916.45	40,306	46,880	193,037	37.14	5,198
2017	490,461.57	71,705	83,400	407,062	37.95	10,726
2018	390,169.52	48,498	56,408	333,762	38.75	8,613
2019	1,899,272.80	194,106	225,763	1,673,510	39.55	42,314
2020	106,873.25	8,528	9,919	96,954	40.36	2,402
2021	88,532.23	5,091	5,921	82,611	40.98	2,016
2023	3,685.07	43	50	3,635	41.87	87
	3,905,367.07	536,961	624,535	3,280,832		85,566
	78,702,633.26	23,371,070	26,245,652	52,456,981		2,170,962
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.2 2.76

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
2004	5,312.35	4,931	5,312			
2006	6,572.82	6,050	6,573			
	11,885.17	10,981	11,885			
PICKERING PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
2004	3,866.29	3,589	3,866			
	3,866.29	3,589	3,866			
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1909	1,889.70	1,890	1,890			
1971	634.85	543	607	28	8.85	3
1981	1,982.15	1,617	1,806	176	9.58	18
1989	688.44	534	597	92	9.95	9
1993	10,948.11	8,248	9,214	1,734	9.98	174
2000	30,704.27	21,432	23,942	6,762	10.17	665
2002	13,273.65	8,989	10,042	3,232	10.25	315
2004	23,957.89	15,697	17,535	6,423	10.26	626
2017	2,238.92	860	961	1,278	10.42	123
	86,317.98	59,810	66,593	19,725		1,933
IRONWORKS						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2024						
1955	183.83	183	184			
1994	23,915.98	23,495	23,916			
1995	1,368.26	1,345	1,368			
2002	5,352.67	5,236	5,353			
	30,820.74	30,259	30,821			

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
1993	25,266.00	19,419	21,633	3,633	9.18	396
1994	2,727.12	2,084	2,322	406	9.11	45
1997	2,414.77	1,792	1,996	418	9.21	45
1999	46,457.24	33,691	37,532	8,925	9.28	962
2001	1,267.90	899	1,001	266	9.24	29
2004	20,209.87	13,674	15,233	4,977	9.32	534
2005	502.49	334	372	130	9.35	14
2012	13,769.40	7,569	8,432	5,337	9.42	567
2017	5,574.48	2,276	2,535	3,039	9.42	323
2019	20,577.40	6,638	7,395	13,183	9.45	1,395
	138,766.67	88,376	98,452	40,315		4,310

GREAT VALLEY OPERATIONS
INTERIM SURVIVOR CURVE.. IOWA 60-R3
PROBABLE RETIREMENT YEAR.. 6-2031

1997	197.43	155	173	25	7.28	3
1999	175,296.52	134,856	150,232	25,065	7.35	3,410
2002	53,481.21	39,785	44,321	9,160	7.40	1,238
2003	12,557.70	9,216	10,267	2,291	7.43	308
2004	7,027.93	5,098	5,679	1,349	7.38	183
2006	5,234.04	3,673	4,092	1,142	7.44	153
2007	119.77	83	92	27	7.42	4
2009	16,517.38	10,921	12,166	4,351	7.43	586
2014	13,877.40	7,778	8,665	5,213	7.45	700
2015	2,301.17	1,227	1,367	934	7.45	125
2016	9,397.67	4,708	5,245	4,153	7.47	556
2017	15,510.86	7,219	8,042	7,469	7.47	1,000
	311,519.08	224,719	250,341	61,178		8,266

SPRINGFIELD OPERATIONS
INTERIM SURVIVOR CURVE.. IOWA 60-R3
PROBABLE RETIREMENT YEAR.. 6-2044

1984	2,119,924.59	1,490,519	1,660,721	459,204	16.68	27,530
1985	24,926.45	17,369	19,352	5,574	16.75	333
1987	32,825.75	22,285	24,830	7,996	17.26	463

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGFIELD OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2044						
1988	3,596.76	2,413	2,689	908	17.41	52
1990	57,617.76	37,636	41,934	15,684	17.78	882
1991	3,149.64	2,037	2,270	880	17.75	50
1992	15,524.86	9,878	11,006	4,519	18.00	251
1993	8,731.17	5,486	6,112	2,619	18.04	145
1994	2,926.47	1,804	2,010	916	18.34	50
1996	7,830.00	4,673	5,207	2,623	18.58	141
1997	170,386.68	100,238	111,684	58,703	18.55	3,165
1998	13,639.55	7,860	8,758	4,882	18.75	260
1999	2,881,392.86	1,630,868	1,817,096	1,064,297	18.79	56,642
2000	8,077.34	4,480	4,992	3,086	18.87	164
2002	11,385.36	6,022	6,710	4,676	19.15	244
2003	2,415.62	1,248	1,391	1,025	19.18	53
2004	995.67	501	558	437	19.26	23
2005	49,658.55	24,253	27,022	22,636	19.38	1,168
2006	87,210.78	41,355	46,077	41,133	19.40	2,120
2007	36,096.70	16,558	18,449	17,648	19.47	906
2008	8,508.23	3,759	4,188	4,320	19.59	221
2009	279,692.47	118,813	132,380	147,312	19.63	7,504
2010	116,736.74	47,594	53,029	63,708	19.61	3,249
2011	477,915.43	185,192	206,339	271,576	19.76	13,744
2012	1,027.24	378	421	606	19.75	31
2014	7,851.99	2,544	2,834	5,017	19.82	253
2015	54,058.24	16,174	18,021	36,037	19.91	1,810
2017	17,551.19	4,312	4,804	12,747	19.96	639
2018	22,673.05	4,888	5,446	17,227	20.01	861
	6,524,327.14	3,811,137	4,246,329	2,277,998		122,954

MEDIA - OLD GARAGE
FULLY ACCRUED

1964	28,863.00	28,863	28,863
1984	6,366.00	6,366	6,366
1989	175.00	175	175
1995	9,492.30	9,492	9,492
	44,896.30	44,896	44,896

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEDIA - NEW GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1984	247,793.00	198,680	222,980	24,813	9.76	2,542
1985	42,277.00	33,695	37,816	4,461	9.81	455
1990	16,940.00	13,052	14,648	2,292	9.98	230
2008	11,286.60	6,770	7,598	3,689	10.34	357
	318,296.60	252,197	283,043	35,254		3,584

COMMERCE STREET GARAGE
INTERIM SURVIVOR CURVE.. IOWA 60-R3
PROBABLE RETIREMENT YEAR.. 6-2025

1971	2,806.83	2,726	2,807			
1972	281.95	274	282			
1973	68.38	66	68			
1974	110.62	107	111			
1986	9,876.02	9,481	9,876			
1987	13,215.15	12,687	13,215			
1988	475.94	456	476			
1990	3,345.30	3,205	3,345			
2014	5,983.57	5,167	5,984			
	36,163.76	34,169	36,164			

FENCE AT PIPE YARD - ROARING CREEK
INTERIM SURVIVOR CURVE.. IOWA 60-R3
PROBABLE RETIREMENT YEAR.. 6-2022

2008	10,521.68	10,522	10,522			
	10,521.68	10,522	10,522			

GARAGE AND TOOL HOUSE AT RESERVOIR NO. 6
FULLY ACCRUED

1907	2,822.87	2,823	2,823			
1987	8,590.29	8,590	8,590			

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GARAGE AND TOOL HOUSE AT RESERVOIR NO. 6 FULLY ACCRUED						
1988	880.00	880	880			
1989	10,152.56	10,153	10,153			
2011	2,309.51	2,310	2,309			
	24,755.23	24,756	24,755			
BUILDING AT RESERVOIR NO. 2 - BEAR GAP INTERIM SURVIVOR CURVE.. IOWA 60-R3 PROBABLE RETIREMENT YEAR.. 6-2021						
1921	641.37	641	641			
1981	10,140.88	10,141	10,141			
2008	13,047.53	13,048	13,048			
	23,829.78	23,830	23,830			
SHENANGO VALLEY TREATMENT PLANT GARAGE INTERIM SURVIVOR CURVE.. IOWA 60-R3 PROBABLE RETIREMENT YEAR.. 6-2075						
2000	450,000.00	188,235	217,774	232,226	32.68	7,106
2003	6,824.44	2,532	2,929	3,895	34.75	112
2008	4,603.80	1,342	1,553	3,051	37.69	81
	461,428.24	192,109	222,256	239,172		7,299
WAYMART GARAGE INTERIM SURVIVOR CURVE.. IOWA 60-R3 PROBABLE RETIREMENT YEAR.. 6-2034						
1992	925.00	702	812	113	9.99	11
2003	5,910.45	3,938	4,556	1,354	10.27	132
2010	3,950.45	2,234	2,585	1,366	10.37	132
	10,785.90	6,874	7,953	2,833		275

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WESTERN UTILITIES						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2046						
1997	235.55	134	155	81	20.23	4
1998	44.80	25	29	16	20.16	1
2000	8,540.51	4,556	5,271	3,270	20.56	159
2008	17,418.79	7,344	8,496	8,923	21.26	420
	26,239.65	12,059	13,951	12,289		584
FAWN LAKE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
1990	29,050.03	20,143	23,304	5,746	14.81	388
1991	22,891.42	15,699	18,163	4,729	14.89	318
1992	140.00	95	110	30	15.01	2
1993	4,907.00	3,278	3,792	1,115	15.16	74
1994	9,557.62	6,316	7,307	2,250	15.14	149
1995	14,955.84	9,718	11,243	3,713	15.36	242
	81,501.91	55,249	63,919	17,583		1,173
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2024						
2011	5,868.00	5,640	5,868			
	5,868.00	5,640	5,868			
	8,151,790.12	4,891,172	5,445,444	2,706,347		150,378
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.0 1.84

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
1971	11,059.91	9,406	10,505	555	9.23	60
1990	827.32	574	641	186	14.81	13
1991	24.02	16	18	6	15.12	
1992	13,867.77	9,305	10,392	3,476	15.45	225
1993	3,440.41	2,267	2,532	909	15.80	58
1994	2,175.88	1,406	1,570	606	16.16	38
1995	1,056.10	671	749	307	16.34	19
2004	20,592.03	10,321	11,527	9,065	19.41	467
2008	3,915,511.54	1,675,056	1,870,774	2,044,738	20.73	98,637
2009	5,227,966.51	2,129,874	2,378,734	2,849,233	21.09	135,099
2010	1,438,903.31	555,561	620,474	818,429	21.47	38,120
2011	391,169.74	142,777	159,459	231,710	21.75	10,653
2012	122,346.81	41,928	46,827	75,520	22.06	3,423
2013	188,260.58	60,093	67,114	121,146	22.39	5,411
2014	154,291.08	45,439	50,748	103,543	22.76	4,549
2015	93,691.65	25,241	28,190	65,501	23.05	2,842
2016	24,784.68	6,023	6,727	18,058	23.36	773
2017	3,617.04	778	869	2,748	23.71	116
2018	495,571.80	92,375	103,168	392,403	24.00	16,350
2022	345,905.05	19,509	21,788	324,117	25.10	12,913
2023	9,617,557.27	186,581	208,382	9,409,176	25.34	371,317
	22,072,620.50	5,015,201	5,601,190	16,471,430		701,083

CRUM CREEK PUMPING STATION
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5
PROBABLE RETIREMENT YEAR.. 6-2029

2004	20.70	16	18	3	5.32	1
2005	4,312.86	3,351	3,743	570	5.31	107
2006	6,455.14	4,948	5,526	929	5.33	174
2008	16,879.35	12,531	13,995	2,884	5.38	536
2011	34,133.88	23,808	26,590	7,544	5.42	1,392
2012	80,600.22	54,776	61,176	19,424	5.42	3,584
2017	7,644.65	4,154	4,639	3,005	5.46	550
	150,046.80	103,584	115,687	34,360		6,344

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN LANE						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1985	35,032.39	28,460	31,785	3,247	8.89	365
1992	10,660.99	8,194	9,151	1,510	9.48	159
2008	15,867.06	9,371	10,466	5,401	10.75	502
2013	15,635.25	7,617	8,507	7,128	11.05	645
2014	9,444.14	4,360	4,869	4,575	11.08	413
2015	10,126.15	4,381	4,893	5,233	11.15	469
2016	41,004.32	16,451	18,373	22,631	11.19	2,022
2017	17,757.04	6,510	7,271	10,486	11.23	934
2018	7,043.05	2,313	2,583	4,460	11.25	396
2019	3,694.93	1,052	1,175	2,520	11.30	223
2021	6,062.29	1,092	1,220	4,843	11.37	426
	172,327.61	89,801	100,294	72,034		6,554

SPRINGTON
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5
PROBABLE RETIREMENT YEAR.. 6-2034

1976	911.98	788	880	32	7.45	4
1984	1,635.12	1,350	1,508	127	8.34	15
1987	12,373.44	10,026	11,197	1,176	8.55	138
1988	288.24	232	259	29	8.56	3
1992	1,454.78	1,136	1,269	186	8.82	21
1993	12,466.00	9,619	10,743	1,723	9.03	191
2007	398.21	249	278	120	9.88	12
2011	5,798.75	3,211	3,586	2,213	10.07	220
2013	58,121.06	29,537	32,988	25,133	10.16	2,474
2014	4,487.15	2,165	2,418	2,069	10.19	203
2015	4,599.07	2,088	2,332	2,267	10.23	222
2017	98,741.58	38,252	42,721	56,020	10.28	5,449
2018	168,520.69	58,578	65,422	103,098	10.32	9,990
2019	41,868.20	12,699	14,183	27,685	10.34	2,677
2020	40,611.63	10,250	11,448	29,164	10.37	2,812
2021	44,247.35	8,575	9,577	34,670	10.40	3,334
2022	17,438.17	2,194	2,450	14,988	10.42	1,438
2023	2,630,115.32	120,196	134,240	2,495,875	10.44	239,068
	3,144,076.74	311,145	347,500	2,796,577		268,271

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IRONWORKS						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1943	2,087.84	2,034	2,088			
1945	278.82	269	279			
1964	257.05	242	257			
1968	1,492.97	1,400	1,493			
1969	2,353.57	2,206	2,354			
1975	934.99	866	935			
2005	77,566.84	62,705	70,105	7,462	4.38	1,704
2007	54,601.02	43,064	48,146	6,455	4.42	1,460
2008	3,875.38	3,015	3,371	505	4.42	114
2013	23,279.99	16,352	18,282	4,998	4.45	1,123
2014	58,108.85	39,526	44,191	13,918	4.47	3,114
2015	129,020.44	84,560	94,539	34,481	4.47	7,714
2016	94,671.74	59,283	66,279	28,392	4.48	6,338
2017	22,157.22	13,122	14,671	7,487	4.48	1,671
2019	75,742.72	37,932	42,409	33,334	4.49	7,424
2020	18,890.99	8,278	9,255	9,636	4.49	2,146
	565,320.43	374,854	418,653	146,667		32,808

GREAT VALLEY OPERATIONS
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5
PROBABLE RETIREMENT YEAR.. 6-2038

1987	86,760.91	67,136	74,980	11,781	10.67	1,104
1988	799,825.00	613,306	684,966	114,859	10.80	10,635
1989	334,259.13	253,703	283,346	50,913	10.95	4,650
1990	11,395.05	8,590	9,594	1,801	10.94	165
1991	163,258.18	121,497	135,693	27,565	11.17	2,468
1994	10,974.15	7,899	8,822	2,152	11.48	187
1998	13,527.87	9,176	10,248	3,280	12.09	271
2004	6,630.64	4,008	4,476	2,154	12.76	169
2007	1,466,564.73	817,903	913,469	553,096	13.09	42,253
2009	71,575.33	37,362	41,727	29,848	13.28	2,248
2011	7,735.00	3,722	4,157	3,578	13.48	265
2013	131,495.23	57,161	63,840	67,655	13.65	4,956
2014	67,317.94	27,560	30,780	36,538	13.70	2,667
2015	244,805.00	93,222	104,114	140,691	13.82	10,180
2016	10,894.05	3,824	4,271	6,623	13.87	478
2018	6,172.54	1,738	1,941	4,231	14.03	302
2020	17,732.76	3,518	3,929	13,804	14.14	976

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREAT VALLEY OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
2021	176,532.27	26,445	29,535	146,997	14.19	10,359
2022	6,199.92	590	659	5,541	14.25	389
2023	44,163.48	1,493	1,667	42,496	14.29	2,974
	3,677,819.18	2,159,853	2,412,215	1,265,604		97,696
FOXCROFT QUARRY						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1986	478,038.53	406,906	454,450	23,589	6.56	3,596
1987	5,025.24	4,273	4,772	253	6.42	39
1989	39,871.32	33,428	37,334	2,538	6.65	382
1990	59,724.13	49,822	55,643	4,081	6.66	613
1991	1,490.13	1,235	1,379	111	6.71	17
1992	5,813.08	4,798	5,359	454	6.67	68
1996	12,378.00	9,905	11,062	1,316	6.87	192
1998	48,707.86	38,255	42,725	5,983	6.97	858
2003	22,845.91	16,954	18,935	3,911	7.12	549
2007	178,209.63	124,087	138,586	39,624	7.20	5,503
	852,103.83	689,663	770,245	81,859		11,817
PICKERING WEST						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
2003	753.80	457	510	243	13.28	18
2007	326,548.43	177,806	198,581	127,967	13.80	9,273
2008	173,912.65	91,652	102,361	71,552	13.91	5,144
2009	2,616,588.98	1,327,919	1,483,076	1,133,513	14.07	80,562
2010	84,633.03	41,360	46,193	38,440	14.12	2,722
2011	164,136.04	76,734	85,700	78,436	14.24	5,508
2012	4,400,501.05	1,958,223	2,187,026	2,213,475	14.34	154,357
2013	219,713.48	92,499	103,307	116,407	14.44	8,061
2017	9,148.34	2,788	3,114	6,035	14.82	407
	7,995,935.80	3,769,438	4,209,868	3,786,068		266,052

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1992	14,474.67	10,077	11,255	3,220	13.75	234
2007	3,949.05	1,942	2,169	1,780	17.06	104
2008	2,249.22	1,063	1,187	1,062	17.29	61
2011	14,105.28	5,800	6,478	7,628	17.90	426
2012	2,782.68	1,082	1,208	1,574	18.09	87
2014	7,905.80	2,689	3,003	4,903	18.43	266
2020	185,309.46	28,352	31,665	153,644	19.38	7,928
	230,776.16	51,005	56,965	173,811		9,106

INGRAM'S MILL SHED						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1990	2,257.94	1,763	1,969	289	9.42	31
2005	70,161.91	44,651	49,868	20,294	10.57	1,920
2006	65,836.17	40,897	45,676	20,161	10.67	1,890
2007	15,415.09	9,360	10,454	4,961	10.67	465
2008	65,252.38	38,538	43,041	22,211	10.75	2,066
2012	4,391.61	2,248	2,511	1,881	10.97	171
	223,315.10	137,457	153,518	69,797		6,543

DWELLING AND GARAGE AT BEAR GAP PUMPING STATION
FULLY ACCRUED

1892	1,165.07	1,165	1,165			
1938	266.69	267	267			
1940	753.51	754	754			
1947	144.38	144	144			
1949	490.00	490	490			
1961	2,996.93	2,997	2,997			
1964	1,089.01	1,089	1,089			
1970	3,593.78	3,594	3,594			
1978	309.07	309	309			
1981	3,614.99	3,615	3,615			
1983	5,843.36	5,843	5,843			
1986	97.08	97	97			
1988	4,484.11	4,484	4,484			

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DWELLING AND GARAGE AT BEAR GAP PUMPING STATION FULLY ACCRUED						
1990	394.15	394	394			
1991	574.30	574	574			
1994	1,350.00	1,350	1,350			
	27,166.43	27,166	27,166			
BRIDGE DECK - ROARING CREEK INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 PROBABLE RETIREMENT YEAR.. 6-2044						
1994	2,926.97	1,977	2,211	716	14.17	51
1996	2,873.14	1,873	2,094	779	14.69	53
2009	3,583.33	1,626	1,818	1,765	17.45	101
2017	30,475.52	7,783	8,702	21,773	18.95	1,149
	39,858.96	13,259	14,825	25,034		1,354
HAWLEY TELEMETRY BUILDING INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 PROBABLE RETIREMENT YEAR.. 6-2034						
1994	66,387.19	50,919	56,932	9,455	8.96	1,055
2017	1,910.06	740	827	1,083	10.28	105
2019	350,537.16	106,318	118,873	231,664	10.34	22,405
	418,834.41	157,977	176,632	242,202		23,565
CHALFONT INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 PROBABLE RETIREMENT YEAR.. 6-2036						
1991	884.19	675	755	129	10.05	13
1997	8,005.03	5,706	6,380	1,625	10.68	152
2001	38.67	26	29	10	11.06	1
2007	48,723.24	28,698	32,087	16,636	11.51	1,445
2015	4,771.54	1,975	2,208	2,563	12.03	213
2019	108,335.25	29,099	32,535	75,800	12.25	6,188
	170,757.92	66,179	73,994	96,764		8,012

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE MANOR						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
1977	2,522.65	2,523	2,523			
1987	2,219.38	2,219	2,219			
1989	599.24	599	599			
2000	1,296.90	1,297	1,297			
	6,638.17	6,638	6,638			
EMBREEVILLE STORAGE SHED						
FULLY ACCRUED						
1948	3,210.00	3,210	3,210			
	3,210.00	3,210	3,210			
EMBREEVILLE CONTROL VALVE BUILDING						
FULLY ACCRUED						
1948	1,441.74	1,442	1,442			
2017	4,660.61	4,661	4,660			
	6,102.35	6,103	6,102			
WAYMART WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2003	112,725.49	63,780	71,364	41,362	15.73	2,629
2008	34,732.97	16,741	18,732	16,001	16.66	960
2009	93.30	43	48	45	16.85	3
2011	25,208.23	10,618	11,881	13,328	17.18	776
	172,759.99	91,182	102,024	70,736		4,368

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DEER LAKE BOROUGH						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
2005	19,037.71	9,862	11,035	8,003	17.21	465
	19,037.71	9,862	11,035	8,003		465
SPRINGFIELD						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2008	187,631.74	82,014	91,766	95,866	19.96	4,803
2010	54,256.89	21,535	24,096	30,161	20.51	1,471
2011	8,176.25	3,066	3,431	4,746	20.83	228
2013	272,569.09	89,866	100,552	172,017	21.35	8,057
2014	158,188.89	48,248	53,985	104,204	21.65	4,813
2015	60,533.77	16,925	18,938	41,596	21.90	1,899
2017	124,514.32	27,916	31,235	93,279	22.49	4,148
2018	1,684.05	329	368	1,316	22.67	58
2021	15,389.81	1,485	1,662	13,728	23.41	586
2022	29,377.99	1,754	1,963	27,415	23.63	1,160
2023	126,885.03	2,601	2,910	123,975	23.89	5,189
	1,039,207.83	295,739	330,905	708,303		32,412
COMMERCE STREET						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2008	162,572.87	71,061	79,511	83,062	19.96	4,161
	162,572.87	71,061	79,511	83,062		4,161
COVE VILLAGE						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
1973	905.50	883	906			
1974	353.76	343	354			
2005	1,124.71	1,040	1,125			
	2,383.97	2,266	2,384			

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SECURITY SYSTEMS						
SURVIVOR CURVE.. IOWA 25-S3						
1982	135,299.91	131,944	135,300			
2001	68,217.59	54,949	61,888	6,329	5.43	1,166
2002	8,860.00	6,972	7,852	1,008	5.82	173
2005	5,445.00	3,908	4,402	1,043	7.27	143
2006	851.71	587	661	191	7.88	24
2007	64.63	43	48	16	8.44	2
2013	8,802.60	3,928	4,424	4,379	13.03	336
2014	594,778.77	240,707	271,105	323,674	13.97	23,169
2015	1,204,670.82	438,259	493,604	711,066	14.86	47,851
2016	794,447.09	255,018	287,223	507,224	15.86	31,981
2017	1,631,922.88	454,980	512,437	1,119,486	16.81	66,596
2018	132,789.91	31,338	35,296	97,494	17.81	5,474
2019	564,419.42	108,933	122,690	441,730	18.81	23,484
2020	135,433.70	20,342	22,911	112,523	19.81	5,680
2021	450,586.19	48,303	54,403	396,183	20.81	19,038
2022	299,949.42	19,317	21,756	278,193	21.81	12,755
2023	243,210.23	5,205	5,862	237,348	22.81	10,405
	6,279,749.87	1,824,733	2,041,862	4,237,888		248,277
	47,432,622.63	15,277,376	17,062,423	30,370,199		1,728,888
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.6 3.64

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
1920	66,188.74	56,174	52,226	13,963	18.45	757
1988	45,736.60	28,901	26,870	18,867	20.68	912
1993	96,686.46	57,509	53,467	43,219	20.78	2,080
1999	5,791.51	3,122	2,903	2,889	20.95	138
2001	210,077.18	108,715	101,074	109,003	20.98	5,196
2002	24,104.79	12,231	11,371	12,733	20.87	610
2003	4,272.48	2,111	1,963	2,310	21.00	110
2004	13,112.91	6,315	5,871	7,242	20.99	345
2005	65,067.93	30,575	28,426	36,642	20.87	1,756
2006	57,786.33	26,293	24,445	33,341	20.96	1,591
2007	274,513.92	120,951	112,450	162,064	20.95	7,736
2008	22,260.45	9,454	8,790	13,471	21.00	641
2009	48,880.01	19,987	18,582	30,298	20.96	1,446
2010	37,080.00	14,517	13,497	23,583	20.98	1,124
2011	33,085.11	12,367	11,498	21,587	20.94	1,031
2014	65,768.11	20,493	19,053	46,715	20.99	2,226
2015	387,864.44	112,093	104,215	283,650	20.91	13,565
2016	30,978.06	8,178	7,603	23,375	20.91	1,118
2017	40,000.79	9,488	8,821	31,180	20.90	1,492
2021	98,803.75	10,621	9,875	88,929	20.76	4,284
2023	172,225.25	4,133	3,843	168,383	20.29	8,299
	1,800,284.82	674,228	626,842	1,173,443		56,457

CRUM CREEK TRAVELING SCREEN
FULLY ACCRUED

1974	83,928.29	83,928	83,928
1976	953.84	954	954
2008	2,607.41	2,607	2,608
	87,489.54	87,489	87,490

CRUM CREEK SILTATION BASIN
FULLY ACCRUED

2005	2,160.08	2,160	2,160
2007	11,565.29	11,565	11,565
	13,725.37	13,725	13,725

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2054						
1982	800.00	475	441	359	28.43	13
1999	367,493.54	168,386	156,470	211,024	28.97	7,284
2001	38,678.21	16,883	15,688	22,990	29.05	791
2004	9,395.89	3,774	3,507	5,889	29.04	203
2005	3,637.80	1,413	1,313	2,325	29.12	80
2006	15,988.64	5,988	5,564	10,424	29.23	357
2009	220,771.47	73,296	68,109	152,662	29.17	5,234
2010	23,576.01	7,448	6,921	16,655	29.24	570
2011	33,945.74	10,184	9,463	24,482	29.17	839
2012	1,274.78	361	335	939	29.15	32
2014	9,252.74	2,276	2,115	7,138	29.11	245
2015	13,315.73	2,999	2,787	10,529	29.24	360
2017	30,861.14	5,635	5,236	25,625	29.09	881
2018	12,003.66	1,909	1,774	10,230	29.10	352
2019	143,614.95	19,259	17,896	125,719	29.06	4,326
2020	2,436.91	263	244	2,193	28.97	76
	927,047.21	320,549	297,865	629,182		21,643

PICKERING CREEK TRAVELING SCREEN
FULLY ACCRUED

2008	40,908.73	40,909	40,909
	40,908.73	40,909	40,909

NESHAMINY CREEK PUMPING STATION
INTERIM SURVIVOR CURVE.. IOWA 120-R2
PROBABLE RETIREMENT YEAR.. 6-2044

1909	15,825.27	13,771	12,794	3,032	17.08	178
1994	222,083.35	132,339	122,947	99,136	20.00	4,957
1996	22,824.87	13,243	12,303	10,522	19.90	529
2001	26,351.60	13,935	12,946	13,406	20.05	669
2005	43,579.82	20,962	19,474	24,105	19.96	1,208
2007	3,327.96	1,505	1,398	1,930	20.00	96
2008	7,884.47	3,446	3,201	4,683	19.96	235
2013	670,405.77	230,888	214,503	455,903	19.99	22,807

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2044						
2014	32,072.16	10,327	9,594	22,478	20.00	1,124
2016	12,262.60	3,348	3,110	9,152	19.97	458
2017	2,405.29	591	549	1,856	19.96	93
	1,059,023.16	444,355	412,821	646,202		32,354

PERKIOMEN CREEK
INTERIM SURVIVOR CURVE.. IOWA 120-R2
PROBABLE RETIREMENT YEAR.. 6-2056

1931	29,990.71	23,303	21,649	8,341	26.55	314
1957	10,622.72	7,417	6,891	3,732	28.74	130
1958	1,257.56	873	811	447	28.84	15
1959	59.07	41	38	21	28.95	1
1965	5,612.07	3,743	3,477	2,135	29.22	73
1981	2,452.85	1,428	1,327	1,126	30.50	37
1986	828.49	457	425	404	30.53	13
1990	340,329.63	177,856	165,235	175,095	30.60	5,722
1996	6,665.10	3,153	2,929	3,736	30.64	122
1998	22,480.17	10,204	9,480	13,000	30.68	424
1999	22,212.84	9,849	9,150	13,063	30.75	425
2001	4,938.30	2,078	1,931	3,008	30.97	97
2002	23,594.81	9,688	9,000	14,594	30.86	473
2007	3,215.98	1,120	1,041	2,175	30.89	70
2010	6,975.41	2,119	1,969	5,007	30.94	162
2011	10,189.28	2,929	2,721	7,468	30.98	241
2015	56,867.41	12,278	11,407	45,461	30.87	1,473
2016	4,339.75	846	786	3,554	30.96	115
2017	38,338.61	6,679	6,205	32,134	30.81	1,043
2018	18,032.19	2,726	2,533	15,500	30.87	502
	609,002.95	278,787	259,003	350,000		11,452

PERKIOMEN CREEK TRAVELING SCREEN
FULLY ACCRUED

1957	583.27	583	583
1958	783.85	784	784
1959	1,076.19	1,076	1,076
1973	10,429.67	10,430	10,430

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PERKIOMEN CREEK TRAVELING SCREEN FULLY ACCRUED						
1984	4,421.25	4,421	4,421			
1985	46,618.30	46,618	46,618			
1986	27,505.50	27,506	27,506			
1989	9,832.18	9,832	9,832			
1990	1,859.63	1,860	1,860			
1999	1,725.40	1,725	1,725			
2000	1,176.55	1,177	1,177			
	106,011.79	106,012	106,012			
GREEN LANE INTERIM SURVIVOR CURVE.. IOWA 120-R2 PROBABLE RETIREMENT YEAR.. 6-2082						
1957	5,368,867.06	3,213,267	2,983,449	2,385,418	44.61	53,473
1958	10,135.71	6,041	5,609	4,527	44.40	102
1962	139.46	80	74	65	46.02	1
1963	1,084.72	617	573	512	45.88	11
1967	1,009.05	553	513	496	46.60	11
1970	2,862.53	1,516	1,408	1,455	47.52	31
1978	1,742.59	840	780	963	48.84	20
1981	32,915.31	15,246	14,156	18,760	49.25	381
1993	5,425.05	2,035	1,889	3,536	50.80	70
1997	532.84	182	169	364	51.02	7
1998	14,738.92	4,923	4,571	10,168	50.84	200
1999	2,888.32	934	867	2,021	51.26	39
2004	12,233.94	3,364	3,123	9,111	51.42	177
2005	300,406.38	79,488	73,803	226,603	51.43	4,406
2006	2,875.60	730	678	2,198	51.46	43
2013	97,350.95	16,452	15,275	82,076	51.61	1,590
2015	344,414.15	48,597	45,121	299,293	51.74	5,785
2017	99,551.62	11,190	10,390	89,162	51.31	1,738
2019	40,915.89	3,314	3,077	37,839	51.06	741
2020	26,001.94	1,675	1,555	24,447	50.85	481
2021	32,940.79	1,555	1,444	31,497	50.41	625
	6,399,032.82	3,412,599	3,168,525	3,230,508		69,932

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2057						
1932	1,638,594.13	1,259,423	1,169,347	469,247	27.55	17,033
1939	875.79	659	612	264	27.87	9
1940	886.19	659	612	274	28.85	9
1959	12,635.73	8,639	8,021	4,615	29.84	155
1964	3,632.50	2,399	2,227	1,405	30.59	46
1968	2,433.32	1,567	1,455	978	30.71	32
1975	777.28	475	441	336	30.87	11
1978	7,415.31	4,420	4,104	3,311	30.84	107
1980	1,710.55	997	926	785	31.13	25
1981	46,993.29	27,162	25,219	21,774	31.03	702
1982	6,625.51	3,794	3,523	3,103	30.96	100
1983	17,832.28	10,040	9,322	8,510	31.44	271
1984	12,681.07	7,063	6,558	6,123	31.42	195
1985	30,310.25	16,689	15,495	14,815	31.43	471
1986	28,144.30	15,305	14,210	13,934	31.46	443
1987	5,036.26	2,702	2,509	2,528	31.52	80
1988	77,538.05	41,289	38,336	39,202	31.17	1,258
1989	52,581.90	27,574	25,602	26,980	31.29	862
1990	3,170.36	1,636	1,519	1,651	31.44	53
1991	88,633.22	44,937	41,723	46,910	31.60	1,484
1992	3,962.38	1,984	1,842	2,120	31.40	68
1993	25,075.36	12,312	11,431	13,644	31.61	432
1994	5,660.71	2,739	2,543	3,118	31.48	99
1995	184,044.78	87,072	80,844	103,200	31.74	3,251
1996	9,424.27	4,380	4,067	5,358	31.67	169
1997	158,058.79	72,043	66,890	91,168	31.64	2,881
1999	600,328.08	261,803	243,078	357,250	31.68	11,277
2002	14,680.96	5,934	5,510	9,171	31.69	289
2003	35,517.99	13,909	12,914	22,604	31.85	710
2004	105,864.75	40,250	37,371	68,493	31.78	2,155
2007	142,968.47	48,838	45,345	97,623	31.81	3,069
2008	13,245.67	4,331	4,021	9,224	31.90	289
2009	42,599.08	13,342	12,388	30,211	31.80	950
2010	80,845.28	24,011	22,294	58,552	31.95	1,833
2011	87,942.02	24,729	22,960	64,982	31.95	2,034
2012	3,074.63	817	759	2,316	31.79	73
2013	19,887.37	4,928	4,576	15,312	31.87	480
2016	7,495.04	1,433	1,331	6,165	31.72	194

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2057						
2017	286,972.09	48,670	45,189	241,783	31.82	7,598
2020	56,263.12	5,632	5,229	51,034	31.47	1,622
2021	474,723.01	35,035	32,529	442,194	31.40	14,083
	4,397,141.14	2,191,621	2,034,873	2,362,268		76,902
IRONWORKS CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
1943	851,710.91	589,639	547,467	304,244	35.78	8,503
1945	27,587.61	19,058	17,695	9,893	35.14	282
1946	609.41	416	386	223	36.14	6
1950	4,336.62	2,900	2,693	1,644	36.40	45
1951	7,040.87	4,696	4,360	2,681	36.20	74
1953	349.69	229	213	137	37.03	4
1954	1,408.54	920	854	554	36.88	15
1955	830.75	541	502	328	36.76	9
1961	1,475.62	922	856	620	37.50	17
1981	2,061.06	1,069	993	1,069	39.47	27
1983	2,645.75	1,329	1,234	1,412	40.15	35
1987	8,431.01	4,001	3,715	4,716	40.42	117
1992	4,402.33	1,927	1,789	2,613	40.45	65
1993	3,039.83	1,307	1,214	1,826	40.43	45
1997	4,503.82	1,778	1,651	2,853	40.62	70
1998	3,133.00	1,206	1,120	2,013	40.73	49
2000	843,147.80	307,074	285,112	558,036	41.02	13,604
2002	18,695.56	6,431	5,971	12,725	41.00	310
2004	46,791.43	15,057	13,980	32,811	41.10	798
2005	130,517.18	40,565	37,664	92,853	41.02	2,264
2006	1,105,258.51	330,693	307,041	798,217	40.98	19,478
2007	791,580.23	227,263	211,009	580,571	40.97	14,171
2008	38,622.20	10,598	9,840	28,782	40.99	702
2009	10,702.25	2,793	2,593	8,109	41.06	197
2010	33,486.43	8,271	7,679	25,807	41.15	627
2011	13,892.30	3,248	3,016	10,877	40.97	265
2013	38,626.22	7,868	7,305	31,321	41.05	763

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IRONWORKS CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
2016	112,222.58	17,338	16,098	96,125	41.04	2,342
2017	66,243.89	9,089	8,439	57,805	40.89	1,414
2019	660,403.45	65,644	60,949	599,454	40.75	14,711
	4,833,756.85	1,683,870	1,563,437	3,270,320		81,009
RIDLEY CREEK DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2067						
1942	48,831.00	34,226	31,778	17,053	34.78	490
1957	45,168.94	29,134	27,050	18,119	36.60	495
2002	29,131.51	10,147	9,421	19,710	40.23	490
2003	255,656.70	86,463	80,279	175,377	40.11	4,372
2004	10,479.22	3,412	3,168	7,311	40.38	181
2006	41,816.26	12,662	11,756	30,060	40.30	746
2008	14,763.89	4,096	3,803	10,961	40.37	272
2009	14,860.33	3,922	3,642	11,219	40.45	277
2013	10,296.96	2,129	1,977	8,320	40.26	207
2017	46,621.43	6,485	6,021	40,600	40.23	1,009
	517,626.24	192,676	178,896	338,730		8,539
TOWNSHIP LINE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2094						
1934	62,256.13	42,347	39,318	22,938	42.08	545
1988	35,013.13	13,424	12,464	22,549	57.09	395
1989	18,049.36	6,787	6,302	11,748	57.25	205
1990	16,250.50	5,988	5,560	10,691	57.41	186
1994	425,033.22	142,939	132,716	292,317	58.22	5,021
1996	9,960.54	3,205	2,976	6,985	57.97	120
2009	46,537.33	9,112	8,460	38,077	59.57	639
2010	14,825.54	2,743	2,547	12,279	59.49	206
2011	445,190.30	77,374	71,840	373,350	59.44	6,281
2012	118,942.61	19,292	17,912	101,030	59.42	1,700

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TOWNSHIP LINE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2094						
2013	8,623.04	1,295	1,202	7,421	59.43	125
2015	24,453.40	3,057	2,838	21,615	59.52	363
2017	47,187.47	4,662	4,329	42,859	59.29	723
	1,272,322.57	332,225	308,464	963,859		16,509
SHENANGO RIVER DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2051						
1927	21,675.62	17,570	16,313	5,362	22.55	238
1948	32.89	25	23	10	24.50	
2006	2,544.43	1,011	939	1,606	26.56	60
2011	1,910,697.67	611,423	567,693	1,343,005	26.56	50,565
2019	29,068.84	4,238	3,935	25,134	26.36	953
	1,964,019.45	634,267	588,903	1,375,116		51,816
RESERVOIR NO. 1 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2067						
1891	7,531.44	6,387	5,930	1,601	23.75	67
1916	16,713.69	13,117	12,179	4,535	29.48	154
2000	16,335.07	6,028	5,597	10,738	40.19	267
2010	90,295.31	22,673	21,051	69,244	40.26	1,720
2017	1,812,308.05	252,092	234,062	1,578,246	40.23	39,231
2019	3,606.21	365	339	3,267	39.95	82
	1,946,789.77	300,662	279,158	1,667,632		41,521
RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2073						
1916	8,025.93	6,212	5,768	2,258	31.39	72
1923	394,184.44	297,136	275,884	118,300	32.83	3,603
1936	13,192.99	9,351	8,682	4,511	35.95	125
1941	5,687.34	3,941	3,659	2,028	36.55	55
1942	3,355.56	2,297	2,133	1,223	37.55	33

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2073						
1986	1,403,126.02	647,122	600,839	802,287	43.80	18,317
1989	3,397.11	1,489	1,383	2,015	44.24	46
1990	12,927.99	5,587	5,187	7,741	44.02	176
1993	6,233.82	2,548	2,366	3,868	44.13	88
1995	9,166.91	3,579	3,323	5,844	44.50	131
1996	13,584.79	5,192	4,821	8,764	44.45	197
2000	489,488.23	169,069	156,977	332,511	44.53	7,467
2002	3,849.76	1,250	1,161	2,689	44.73	60
2009	127,814.32	31,136	28,909	98,905	45.02	2,197
2011	13,616.99	2,962	2,750	10,867	44.97	242
2015	8,317.08	1,322	1,227	7,090	44.97	158
2017	23,013.12	2,918	2,709	20,304	44.78	453
2018	256,218.10	28,030	26,025	230,193	44.75	5,144
2019	382,460.30	35,110	32,599	349,861	44.52	7,859
2021	632,163.37	34,010	31,578	600,586	44.01	13,647
	3,809,824.17	1,290,261	1,197,979	2,611,845		60,070

RESERVOIR NO. 4 - TROUT RUN
INTERIM SURVIVOR CURVE.. IOWA 120-R2
PROBABLE RETIREMENT YEAR.. 6-2038

2011	8,976.44	4,185	3,886	5,091	14.31	356
2015	10,711.61	3,998	3,712	6,999	14.28	490
2017	21,201.81	6,628	6,154	15,048	14.29	1,053
2020	8,154.55	1,610	1,495	6,660	14.23	468
	49,044.41	16,421	15,247	33,797		2,367

RESERVOIR NO. 6 - ROARING CREEK
INTERIM SURVIVOR CURVE.. IOWA 120-R2
PROBABLE RETIREMENT YEAR.. 6-2046

1896	151,794.63	133,549	123,997	27,797	17.42	1,596
1902	23,803.28	20,823	19,334	4,470	17.39	257
1904	19,557.05	17,062	15,842	3,715	17.48	213
1909	20,890.90	17,941	16,658	4,233	18.83	225
1912	60,474.45	51,923	48,209	12,265	18.36	668
1924	349,934.14	292,475	271,557	78,377	19.55	4,009
1935	3,022.53	2,461	2,285	738	20.20	37

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 6 - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
1936	6,891.54	5,608	5,207	1,685	20.02	84
1937	4,291.63	3,490	3,240	1,051	19.88	53
1938	8,607.87	6,991	6,491	2,117	19.77	107
1939	2,287.32	1,836	1,705	583	20.76	28
1941	302.46	242	225	78	20.60	4
1973	4,119.06	2,892	2,685	1,434	21.44	67
1974	21,410.12	14,944	13,875	7,535	21.42	352
1985	1,444,815.07	923,381	857,339	587,476	21.74	27,023
1991	10,879.28	6,506	6,041	4,839	21.85	221
1993	4,741.73	2,763	2,565	2,176	21.85	100
1994	22,873.37	13,157	12,216	10,657	21.78	489
2000	35,407.57	18,391	17,076	18,332	21.75	843
2001	41,896.66	21,304	19,780	22,116	21.75	1,017
2002	14,092.51	6,998	6,497	7,595	21.79	349
2003	53,889.03	26,072	24,207	29,682	21.87	1,357
2005	187,721.51	86,127	79,967	107,754	21.82	4,938
2007	3,007.71	1,295	1,202	1,805	21.82	83
2008	479,590.06	198,454	184,260	295,330	21.96	13,449
2009	8,858.66	3,533	3,280	5,578	21.86	255
2011	2,781.00	1,012	940	1,841	21.86	84
2012	64,654.42	22,228	20,638	44,016	21.95	2,005
2015	9,221.57	2,578	2,394	6,828	21.90	312
2016	30,346.63	7,763	7,208	23,139	21.82	1,060
2017	41,710.77	9,568	8,884	32,827	21.83	1,504
2019	218,376.44	37,342	34,671	183,705	21.82	8,419
2020	28,338.59	3,928	3,647	24,692	21.75	1,135
	3,380,589.56	1,964,637	1,824,123	1,556,467		72,343

BRUSH VALLEY RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 120-R2
PROBABLE RETIREMENT YEAR.. 6-2027

1882	23,655.70	23,097	21,445	2,211	3.42	646
1921	21,100.18	20,330	18,876	2,224	3.88	573
1924	12,924.99	12,475	11,583	1,342	3.59	374
1935	17,538.93	16,918	15,708	1,831	3.25	563
1941	233.27	223	207	26	3.71	7
1983	1,385.81	1,274	1,183	203	3.55	57
1986	3,118.80	2,854	2,650	469	3.48	135

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRUSH VALLEY RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
1994	23,385.72	20,902	19,407	3,979	3.50	1,137
1996	3,332.71	2,960	2,748	584	3.46	169
2000	35,753.28	31,170	28,941	6,813	3.46	1,969
2001	113,136.70	97,999	90,990	22,147	3.48	6,364
2002	5,775.00	4,966	4,611	1,164	3.50	333
2003	1,154.81	987	916	238	3.48	68
2009	24,519.47	19,768	18,354	6,165	3.49	1,766
	287,015.37	255,923	237,619	49,396		14,161

ROADWAYS - ROARING CREEK
INTERIM SURVIVOR CURVE.. IOWA 120-R2
PROBABLE RETIREMENT YEAR.. 6-2073

1882	2,508.82	2,166	2,011	498	22.43	22
1886	6,473.02	5,518	5,123	1,350	23.79	57
1887	2,504.15	2,154	2,000	504	22.22	23
1900	749.15	620	576	173	25.76	7
1916	8,474.13	6,559	6,090	2,384	31.39	76
1919	8,186.61	6,245	5,798	2,388	32.49	73
1924	29,026.24	21,659	20,110	8,917	33.84	264
1931	3,846.25	2,775	2,577	1,270	35.71	36
1932	4,051.43	2,928	2,719	1,333	35.09	38
1934	91.24	65	60	31	35.50	1
1935	5,001.59	3,541	3,288	1,714	36.50	47
1936	3,195.60	2,265	2,103	1,093	35.95	30
1940	2,015.93	1,397	1,297	719	36.99	19
	76,124.16	57,892	53,751	22,373		693

ROADWAYS - PAVING ROARING CREEK
FULLY ACCRUED

1967	6,355.75	6,356	6,356			
1991	1,086.86	1,087	1,087			
	7,442.61	7,443	7,443			

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 1 - MT. CARMEL FULLY ACCRUED						
1885	11,955.77	11,956	11,956			
1902	1,471.03	1,471	1,471			
1904	177.42	177	177			
1986	12,191.79	12,192	12,192			
1994	1,522.25	1,522	1,522			
2009	93,619.03	93,619	93,619			
2010	37,012.45	37,012	37,013			
	157,949.74	157,949	157,950			
RESERVOIR NO. 2 - MT. CARMEL FULLY ACCRUED						
1887	7,006.80	7,007	7,007			
1947	4,655.91	4,656	4,656			
1986	44,145.78	44,146	44,146			
1994	1,522.25	1,522	1,523			
	57,330.74	57,331	57,331			
CITIZENS WATER CO. DAM FULLY ACCRUED						
1984	75.66	76	76			
	75.66	76	76			
NORTH WAYNE INTERIM SURVIVOR CURVE.. IOWA 120-R2 PROBABLE RETIREMENT YEAR.. 6-2102						
2002	186,994.91	47,441	43,285	143,710	63.25	2,272
2003	13,760.83	3,358	3,064	10,697	63.53	168
2004	23,749.57	5,557	5,070	18,679	63.83	293
2019	105,406.90	7,020	6,405	99,002	63.07	1,570
	329,912.21	63,376	57,824	272,088		4,303

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NUI FACILITIES						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2082						
2002	66,019.60	19,449	17,745	48,274	51.49	938
2003	38,703.34	11,030	10,064	28,640	51.44	557
2004	10,864.60	2,988	2,726	8,138	51.42	158
2005	259.34	69	63	196	51.43	4
2006	874.94	222	203	672	51.46	13
	116,721.82	33,758	30,801	85,921		1,670
WAPWALLOPEN						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2025						
1925	437.76	431	393	45	1.50	30
1970	800.35	779	711	90	1.45	62
	1,238.11	1,210	1,104	134		92
CORNOG QUARRY						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2128						
2003	2,444,421.18	531,173	484,642	1,959,780	73.84	26,541
2004	4,470.37	933	851	3,619	73.96	49
2009	255,890.14	41,557	37,917	217,974	74.79	2,914
2015	173,414.66	17,550	16,013	157,402	75.53	2,084
	2,878,196.35	591,213	539,422	2,338,774		31,588
RED SHALE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2103						
2003	1,879.56	455	415	1,464	64.25	23
2009	11,981.00	2,189	1,997	9,984	64.87	154
	13,860.56	2,644	2,412	11,449		177

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
1934	112.63	101	92	20	10.50	2
1944	832.18	741	676	156	9.79	16
1945	106.71	95	87	20	10.00	2
1961	1,138.10	974	889	249	10.50	24
1962	507.01	433	395	112	10.45	11
1963	601.80	513	468	134	10.43	13
1964	2,990.72	2,545	2,322	668	10.43	64
2014	936.09	446	407	529	10.42	51
2022	5,510.29	698	637	4,873	10.35	471
	12,735.53	6,546	5,973	6,763		654
BRISTOL						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
2006	30,977.51	13,770	12,564	18,414	21.87	842
2011	10,776.01	3,920	3,577	7,199	21.86	329
2015	4,312.65	1,206	1,100	3,212	21.90	147
	46,066.17	18,896	17,241	28,825		1,318
MT. JEWETT						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2070						
1990	613,485.75	273,369	249,421	364,065	41.68	8,735
	613,485.75	273,369	249,421	364,065		8,735
	37,811,795.33	15,512,919	14,422,640	23,389,157		666,305
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.1 1.76

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHUYLKILL RIVER INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
1961	278,314.89	226,131	235,653	42,662	14.42	2,959
1962	31,179.29	25,118	26,176	5,004	14.84	337
1963	9,204.05	7,406	7,718	1,486	14.69	101
1973	758.40	578	602	156	15.72	10
1981	92,817.42	67,061	69,885	22,933	16.32	1,405
1982	30,077.41	21,596	22,505	7,572	16.30	465
1994	7,283.64	4,641	4,836	2,447	16.80	146
1995	1,505.51	944	984	522	16.95	31
1996	79,870.96	49,424	51,505	28,366	16.94	1,674
1997	28,108.48	17,132	17,853	10,255	16.98	604
1998	35,579.34	21,319	22,217	13,363	17.06	783
1999	83,493.77	49,295	51,371	32,123	17.00	1,890
2000	16,184.29	9,393	9,789	6,396	16.99	376
2002	107,429.32	59,817	62,336	45,093	17.11	2,635
2003	21,176.29	11,547	12,033	9,143	17.09	535
2004	29,588.60	15,753	16,416	13,172	17.13	769
2005	7,788.75	4,035	4,205	3,584	17.21	208
2006	3,239.37	1,633	1,702	1,538	17.22	89
2007	1,846.36	905	943	903	17.17	53
2009	6,129.65	2,800	2,918	3,212	17.24	186
2010	6,716,883.79	2,947,369	3,071,479	3,645,404	17.27	211,083
2011	212,505.97	89,253	93,011	119,495	17.26	6,923
2015	5,260.20	1,735	1,808	3,452	17.27	200
2016	14,947.71	4,517	4,707	10,241	17.32	591
2017	30,213.64	8,248	8,595	21,618	17.31	1,249
	7,851,387.10	3,647,650	3,801,248	4,050,139		235,302

SCHUYLKILL RIVER TRAVELING SCREEN
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2024

1961	2,864.30	2,847	2,864
1962	8,853.48	8,767	8,853
1963	637.58	633	638
1964	105.07	104	105
1967	289.62	286	290
1968	524.57	521	525

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHUYLKILL RIVER TRAVELING SCREEN INTERIM SURVIVOR CURVE.. IOWA 80-R3 PROBABLE RETIREMENT YEAR.. 6-2024						
1989	100,303.37	98,969	100,303			
2003	126,825.27	123,756	126,825			
2005	7,354.19	7,156	7,354			
	247,757.45	243,039	247,757			
PICKERING EAST INTAKE INTERIM SURVIVOR CURVE.. IOWA 80-R3 PROBABLE RETIREMENT YEAR.. 6-2064						
1989	623,634.28	316,307	329,963	293,672	33.52	8,761
1990	922,319.02	457,286	477,028	445,291	34.07	13,070
1991	16,040.68	7,820	8,158	7,883	34.17	231
1992	220.50	106	111	110	34.29	3
1998	134,429.06	55,869	58,281	76,148	35.85	2,124
1999	134,564.48	54,727	57,090	77,475	35.74	2,168
2000	15,867.04	6,264	6,534	9,333	36.02	259
2001	18,374.64	7,028	7,331	11,043	36.32	304
2002	11,276.39	4,195	4,376	6,900	36.30	190
2003	10,500.65	3,768	3,931	6,570	36.64	179
2004	148,507.59	51,547	53,772	94,735	36.68	2,583
2006	37,515.92	12,013	12,532	24,984	37.15	673
2008	178,677.55	52,353	54,613	124,064	37.41	3,316
2009	90,883.16	25,302	26,394	64,489	37.58	1,716
2010	348,555.38	92,228	96,210	252,346	37.52	6,726
2011	310,851.13	77,340	80,679	230,172	37.75	6,097
2012	3,130.45	731	763	2,368	37.76	63
2017	23,858.56	3,459	3,608	20,250	38.34	528
2020	38,297.10	3,190	3,328	34,969	38.52	908
	3,067,503.58	1,231,533	1,284,701	1,782,803		49,899

PICKERING EAST INTAKE TRAVELING SCREEN
FULLY ACCRUED

1989	90,471.19	90,471	90,471
	90,471.19	90,471	90,471

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2044						
1969	274,071.70	207,637	216,811	57,260	17.44	3,283
1971	554,483.94	413,368	431,632	122,852	17.92	6,856
1972	226,165.15	167,724	175,135	51,030	17.94	2,844
1974	828.62	607	634	195	18.07	11
1979	7,009.16	4,928	5,146	1,863	18.79	99
1983	2,232.66	1,519	1,586	647	19.02	34
1984	386,608.60	261,115	272,652	113,957	18.98	6,004
1985	1,121.85	752	785	337	18.97	18
1993	32,224.59	19,657	20,526	11,699	19.50	600
1997	28,539.94	16,336	17,058	11,482	19.80	580
1998	16,614.49	9,364	9,778	6,837	19.75	346
1999	4,710.60	2,608	2,723	1,987	19.75	101
2000	9,065.21	4,921	5,138	3,927	19.79	198
2001	329.05	175	183	146	19.87	7
2002	49,306.05	25,654	26,787	22,519	19.82	1,136
	1,593,311.61	1,136,365	1,186,574	406,738		22,117

CHESTER CREEK TRAVELING SCREEN
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2036

1996	205,482.32	141,824	148,090	57,392	12.34	4,651
1997	3,083.69	2,108	2,201	883	12.26	72
1998	17,083.55	11,545	12,055	5,028	12.23	411
2001	689.00	445	465	224	12.34	18
2004	36,336.77	22,249	23,232	13,105	12.35	1,061
2008	13,110.53	7,295	7,617	5,493	12.36	444
2015	240,594.90	97,754	102,073	138,522	12.42	11,153
2016	15,554.59	5,856	6,115	9,440	12.42	760
	531,935.35	289,076	301,848	230,087		18,570

RIDLEY CREEK TRAVELING SCREEN
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2028

1942	1,214.71	1,158	1,209	6	3.97	2
1957	15,740.91	14,759	15,411	330	4.43	74
1997	3,210.13	2,748	2,869	341	4.46	76

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIDLEY CREEK TRAVELING SCREEN INTERIM SURVIVOR CURVE.. IOWA 80-R3 PROBABLE RETIREMENT YEAR.. 6-2028						
2001	10,105.13	8,436	8,809	1,296	4.45	291
2002	1,656.00	1,371	1,432	224	4.47	50
2003	124,745.83	102,292	106,811	17,934	4.50	3,985
2005	1,859.34	1,496	1,562	297	4.49	66
2011	36,347.55	26,759	27,941	8,406	4.48	1,876
2012	53,948.41	38,778	40,491	13,457	4.50	2,990
2013	12,574.50	8,807	9,196	3,378	4.49	752
2014	18,529.58	12,585	13,141	5,389	4.49	1,200
2015	30,521.19	19,976	20,859	9,663	4.49	2,152
2016	5,978.89	3,740	3,905	2,074	4.49	462
2017	15,603.90	9,230	9,638	5,966	4.49	1,329
2019	3,177.69	1,590	1,660	1,517	4.49	338
	335,213.76	253,725	264,935	70,279		15,643
BRISTOL WATER TREATMENT INTAKE INTERIM SURVIVOR CURVE.. IOWA 80-R3 PROBABLE RETIREMENT YEAR.. 6-2060						
1964	96,762.00	69,088	72,140	24,622	23.83	1,033
2017	1,927.10	302	315	1,612	35.00	46
2021	979,969.84	65,168	68,047	911,923	35.09	25,988
	1,078,658.94	134,558	140,503	938,156		27,067
INGRAM'S MILL INTAKE INTERIM SURVIVOR CURVE.. IOWA 80-R3 PROBABLE RETIREMENT YEAR.. 6-2050						
1972	12,595.35	8,822	9,212	3,384	22.03	154
2005	731.03	308	322	409	25.36	16
2007	12,029.71	4,724	4,933	7,097	25.52	278
2008	3,737.81	1,408	1,470	2,268	25.65	88
2010	82,356.89	28,347	29,599	52,757	25.72	2,051
2011	670,101.24	219,458	229,154	440,947	25.67	17,178
2012	128,278.77	39,536	41,283	86,996	25.81	3,371
2013	148,067.92	42,910	44,806	103,262	25.73	4,013

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INGRAM'S MILL INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
2014	4,199.29	1,129	1,179	3,020	25.84	117
2015	1,430.11	354	370	1,060	25.86	41
2016	2,022,646.46	455,095	475,203	1,547,444	25.83	59,909
	3,086,174.58	802,091	837,530	2,248,645		87,216
NEW BEAR GAP INTAKE CHAMBERS						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2070						
1995	151,996.52	64,538	67,389	84,607	38.62	2,191
1996	26,687.97	11,081	11,571	15,117	38.73	390
1999	10,785.00	4,122	4,304	6,481	39.60	164
2012	41,483.20	8,828	9,218	32,265	42.55	758
	230,952.69	88,569	92,482	138,471		3,503
NEW SHENANGO VALLEY RAW WATER INTAKE AND PUMPING STRUCTURE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2075						
2000	1,100,180.00	390,344	407,591	692,589	42.73	16,208
2002	2,893.65	958	1,000	1,893	43.44	44
2017	12,120.41	1,481	1,546	10,574	46.69	226
2023	37.38			37	46.89	1
	1,115,231.44	392,783	410,138	705,093		16,479
NEW SHENANGO VALLEY TRAVELLING SCREEN AND COMPRESSOR						
SURVIVOR CURVE.. 20-SQUARE						
2000	254,915.32	254,915	254,915			
	254,915.32	254,915	254,915			

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMBREEVILLE HOSPITAL - SLUDGE LAGOON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2053						
2003	17,592.00	17,592	17,592			
2004	28.52	28	29			
	17,620.52	17,620	17,621			
EMLENTON						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
1909	3,358.00	3,230	3,358			
1960	332.48	270	289	44	14.62	3
1961	69.98	57	61	9	14.42	1
2013	72,789.87	27,515	29,407	43,382	17.28	2,511
2021	3,657,079.77	460,792	492,484	3,164,595	17.34	182,503
2022	19,235.61	1,535	1,641	17,595	17.30	1,017
	3,752,865.71	493,399	527,240	3,225,626		186,035
	23,253,999.24	9,075,794	9,457,963	13,796,037		661,831
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.8 2.85

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R2.5						
1909	1,400.24	1,400	1,400			
1925	8,988.01	8,988	8,988			
1957	5,639.69	5,176	5,297	343	5.96	58
1958	4,145.06	3,774	3,862	283	6.45	44
1959	6,887.82	6,264	6,410	478	6.43	74
1960	25,881.03	23,337	23,882	1,999	6.92	289
1961	11,332.69	10,199	10,437	896	6.94	129
1962	18,227.99	16,256	16,635	1,593	7.46	214
1963	26,709.91	23,756	24,311	2,399	7.52	319
1964	57,685.42	51,144	52,338	5,347	7.61	703
1965	153,114.27	134,358	137,494	15,620	8.17	1,912
1966	51,921.83	45,380	46,439	5,483	8.29	661
1967	97,433.44	84,777	86,756	10,677	8.44	1,265
1968	47,740.55	41,066	42,025	5,716	9.02	634
1969	173,370.90	148,336	151,798	21,573	9.20	2,345
1970	106,633.22	90,137	92,241	14,392	9.79	1,470
1971	58,695.38	49,304	50,455	8,240	10.00	824
1972	60,894.96	50,805	51,991	8,904	10.23	870
1973	165,683.02	136,390	139,574	26,109	10.85	2,406
1974	239,541.20	195,657	200,224	39,317	11.10	3,542
1975	23,724.81	19,217	19,666	4,059	11.38	357
1976	1,941.77	1,550	1,586	356	12.02	30
1977	4,468.83	3,533	3,615	854	12.32	69
1978	647,421.33	503,694	515,451	131,970	12.98	10,167
1979	152,581.32	117,457	120,199	32,382	13.31	2,433
1980	201,544.10	153,415	156,996	44,548	13.65	3,264
1981	208,170.23	155,711	159,346	48,824	14.32	3,409
1982	39,683.11	29,314	29,998	9,685	14.68	660
1983	21,865.86	15,853	16,223	5,643	15.36	367
1984	622,781.22	445,289	455,683	167,098	15.75	10,609
1985	194,499.10	136,286	139,467	55,032	16.45	3,345
1986	327,025.53	225,648	230,915	96,111	16.85	5,704
1987	296,933.54	200,490	205,170	91,764	17.56	5,226
1988	475,378.40	315,556	322,922	152,456	17.98	8,479
1989	355,169.84	230,363	235,740	119,430	18.69	6,390
1990	414,198.92	263,638	269,792	144,407	19.13	7,549
1991	391,662.05	243,144	248,819	142,843	19.85	7,196
1992	217,187.44	132,050	135,132	82,055	20.31	4,040
1993	127,790.26	75,613	77,378	50,412	21.05	2,395
1994	179,652.25	103,875	106,300	73,352	21.52	3,409
1995	614,876.62	345,192	353,249	261,628	22.26	11,753
1996	102,423.65	56,046	57,354	45,070	22.75	1,981

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R2.5						
1997	368,762.24	195,444	200,006	168,756	23.50	7,181
1998	577,970.26	297,712	304,661	273,309	24.00	11,388
1999	1,451,509.82	721,981	738,833	712,677	24.76	28,783
2000	1,671,241.08	805,204	823,999	847,242	25.28	33,514
2001	119,333.19	55,311	56,602	62,731	26.04	2,409
2002	6,857,730.61	3,066,777	3,138,360	3,719,371	26.58	139,931
2003	662,926.82	283,998	290,627	372,300	27.35	13,612
2004	1,427,834.46	587,411	601,122	826,712	27.90	29,631
2005	1,123,110.11	440,484	450,766	672,344	28.67	23,451
2006	1,860,689.61	696,828	713,093	1,147,597	29.23	39,261
2007	2,352,057.76	834,510	853,989	1,498,069	30.01	49,919
2008	5,003,198.16	1,683,076	1,722,361	3,280,837	30.58	107,287
2009	3,122,093.39	991,577	1,014,722	2,107,371	31.16	67,631
2010	4,699,773.87	1,395,833	1,428,414	3,271,360	31.95	102,390
2011	2,591,851.60	719,239	736,027	1,855,825	32.55	57,015
2012	5,118,871.89	1,318,621	1,349,400	3,769,472	33.14	113,744
2013	1,436,941.69	340,986	348,945	1,087,997	33.75	32,237
2014	827,819.59	178,478	182,644	645,176	34.56	18,668
2015	1,691,587.50	329,183	336,867	1,354,720	35.17	38,519
2016	2,045,639.08	355,941	364,249	1,681,390	35.60	47,230
2017	1,217,534.44	185,187	189,509	1,028,025	36.24	28,367
2018	2,523,787.41	327,588	335,234	2,188,553	36.87	59,359
2019	3,010,029.41	323,879	331,439	2,678,590	37.34	71,735
2020	1,333,072.08	113,311	115,956	1,217,116	37.65	32,327
2021	844,326.44	52,179	53,397	790,929	37.98	20,825
2022	5,367,575.25	204,505	209,279	5,158,296	37.87	136,211
2023	3,875,006.62	51,925	53,137	3,821,870	36.68	104,195
	70,125,181.19	21,456,606	21,957,196	48,167,986		1,533,411

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.4 2.19

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
2010	185,043.56	103,920	101,204	83,839	10.54	7,954
2011	26,867.28	14,541	14,161	12,706	10.60	1,199
2014	6,259.76	2,950	2,873	3,387	10.66	318
2015	983,796.50	436,511	425,104	558,692	10.66	52,410
2016	3,305.17	1,363	1,327	1,978	10.68	185
2018	2,561.32	872	849	1,712	10.66	161
2019	45,740.49	13,585	13,230	32,510	10.65	3,053
2020	22,267.17	5,518	5,374	16,893	10.62	1,591
2022	3,598,539.42	452,696	440,866	3,157,673	10.42	303,040
	4,874,380.67	1,031,956	1,004,989	3,869,392		369,911
GREAT VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1986	23,220.03	19,853	19,334	3,886	6.36	611
2008	240,347.39	164,662	160,359	79,989	7.12	11,234
	263,567.42	184,515	179,693	83,874		11,845
PICKERING						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2007	14,006.29	9,129	8,890	5,116	8.82	580
2009	946,692.67	587,517	572,164	374,529	8.86	42,272
2011	7,418,110.46	4,330,693	4,217,524	3,200,587	8.91	359,213
2012	4,454.98	2,510	2,444	2,011	8.91	226
2013	14,266.12	7,699	7,498	6,768	8.96	755
2014	14,703.26	7,571	7,373	7,330	8.95	819
2015	148,297.38	72,221	70,334	77,964	8.95	8,711
2016	2,053.02	935	911	1,142	8.98	127
2017	12,647.80	5,311	5,172	7,476	8.98	833
2018	16,399.71	6,232	6,069	10,331	8.97	1,152
2019	339,694.13	113,594	110,626	229,069	8.96	25,566
2020	13,355.79	3,758	3,660	9,696	8.94	1,085
2021	26,296.07	5,764	5,613	20,683	8.90	2,324
	8,970,977.68	5,152,934	5,018,278	3,952,700		443,663

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POCOPSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
1987	19,315.33	16,215	15,791	3,524	6.98	505
	19,315.33	16,215	15,791	3,524		505
SPROUL ROAD						
FULLY ACCRUED						
2007	3,500.06	3,500	3,500			
	3,500.06	3,500	3,500			
UPPER MERION						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	977,654.44	445,224	433,584	544,070	19.73	27,576
2008	46,975.93	20,533	19,996	26,980	19.96	1,352
2013	1,404.09	469	457	947	20.95	45
2014	9,937.89	3,087	3,006	6,932	21.08	329
2017	44,225.06	10,349	10,078	34,147	21.28	1,605
2019	5,899.66	1,030	1,003	4,897	21.27	230
2020	290,059.94	41,218	40,140	249,920	21.13	11,828
2021	5,482.69	588	573	4,910	20.81	236
	1,381,639.70	522,498	508,838	872,802		43,201
MEDIA						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2008	1,116.71	711	692	425	8.83	48
	1,116.71	711	692	425		48

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CROYDON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
2007	12,072.91	12,073	12,073			
2022	3,765.07	3,765	3,765			
	15,837.98	15,838	15,838			
BRISTOL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1975	20,015.37	17,181	16,731	3,284	8.00	410
1991	800.00	588	573	227	11.75	19
2007	12,072.92	6,534	6,363	5,710	13.99	408
2017	83,238.05	25,754	25,079	58,159	14.51	4,008
2018	355,289.64	97,705	95,145	260,144	14.50	17,941
2021	14,576.92	2,172	2,115	12,462	14.28	873
2022	838.58	81	79	760	14.03	54
	486,831.48	150,015	146,085	340,746		23,713
NUI TRAILER MOUNTED GENERATORS						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2003	31,885.14	22,422	21,835	10,051	8.65	1,162
2004	5,284.34	3,648	3,552	1,732	8.75	198
2006	54,126.72	35,994	35,051	19,076	8.82	2,163
	91,296.20	62,064	60,438	30,858		3,523
FIELD CREST						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2005	74,845.96	50,820	49,489	25,357	8.75	2,898
2006	219.06	146	142	77	8.82	9
	75,065.02	50,966	49,631	25,434		2,907

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
2006	407,478.01	194,693	189,593	217,885	19.13	11,390
2008	32,145.44	14,202	13,830	18,315	19.59	935
2009	52,906.28	22,326	21,741	31,165	19.86	1,569
2011	157,521.24	60,252	58,674	98,848	20.18	4,898
2013	3,918.24	1,325	1,290	2,628	20.56	128
2014	20,731.51	6,518	6,347	14,384	20.71	695
2019	382,841.48	68,069	66,286	316,556	20.82	15,204
	1,057,542.20	367,385	357,761	699,781		34,819
BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	148,617.66	67,680	65,907	82,711	19.73	4,192
2008	5,853.67	2,559	2,492	3,362	19.96	168
2013	813.60	272	265	549	20.95	26
2015	1,724.93	494	481	1,244	21.18	59
2016	36,513.42	9,530	9,280	27,233	21.24	1,282
2017	1,509.41	353	344	1,166	21.28	55
	195,032.69	80,888	78,769	116,264		5,782
CHESTER VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	55,514.18	25,281	24,618	30,896	19.73	1,566
2008	20,558.00	8,986	8,751	11,807	19.96	592
	76,072.18	34,267	33,369	42,703		2,158
CHALFONT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	167,502.86	82,562	80,399	87,104	15.95	5,461
	167,502.86	82,562	80,399	87,104		5,461

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIDLEY HILL						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	115,232.44	56,798	55,310	59,922	15.95	3,757
	115,232.44	56,798	55,310	59,922		3,757
BELL TAVERN						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	122,469.87	60,365	58,784	63,686	15.95	3,993
	122,469.87	60,365	58,784	63,686		3,993
VARIOUS GENERATORS						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1990	26,471.03	19,154	18,652	7,819	12.80	611
1992	28,000.00	19,667	19,152	8,848	13.35	663
1996	14,989.33	9,851	9,593	5,396	14.34	376
2000	93,326.16	56,798	55,310	38,016	15.11	2,516
2003	2,537.89	1,436	1,398	1,140	15.73	72
2009	52,774.75	24,561	23,918	28,857	16.65	1,733
2010	430,438.88	191,761	186,738	243,701	16.80	14,506
2011	538,768.24	229,623	223,608	315,161	16.83	18,726
2012	123,836.45	49,980	48,671	75,166	16.99	4,424
2013	302,623.45	115,360	112,338	190,285	17.05	11,160
2014	195,159.31	69,711	67,885	127,274	17.10	7,443
2015	1,052,517.03	348,909	339,769	712,748	17.14	41,584
2016	400,644.04	121,716	118,527	282,117	17.19	16,412
2017	465,064.64	127,567	124,225	340,839	17.20	19,816
2018	1,552,548.97	376,648	366,781	1,185,768	17.17	69,060
2019	4,972,535.34	1,033,790	1,006,708	3,965,827	17.15	231,244
2020	1,908,292.14	325,173	316,655	1,591,638	17.03	93,461
2021	637,042.14	82,306	80,150	556,892	16.84	33,070
2022	469,885.65	39,282	38,253	431,633	16.45	26,239
2023	109,932.31	3,474	3,383	106,549	15.30	6,964
	13,377,387.75	3,246,767	3,161,713	10,215,675		600,080

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INGRAM'S MILL SOLAR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2035						
2010	6,510,805.00	3,515,835	3,423,732	3,087,073	11.50	268,441
2011	13,029.87	6,786	6,608	6,422	11.50	558
2017	10,182.04	3,677	3,581	6,601	11.50	574
	6,534,016.91	3,526,298	3,433,921	3,100,096		269,573
	37,828,785.15	14,646,542	14,263,799	23,564,986		1,824,939
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.9 4.82

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 36-S2.5						
1953	1,529.85	1,530	1,530			
1956	824.60	818	825			
1963	620.77	601	614	7	2.00	4
1967	317.40	303	309	8	2.67	3
1970	8,480.04	7,985	8,154	326	3.32	98
1971	1,984.27	1,865	1,904	80	3.36	24
1980	8,006.92	7,141	7,292	715	5.28	135
1985	6,863.53	5,866	5,990	874	6.55	133
1986	243,426.72	205,403	209,739	33,688	6.94	4,854
1987	2,905,627.92	2,428,524	2,479,784	425,844	7.17	59,392
1988	1,070,835.81	881,940	900,556	170,280	7.60	22,405
1989	1,165,867.83	949,250	969,286	196,582	7.87	24,979
1990	1,045,376.73	840,483	858,224	187,153	8.17	22,907
1991	7,933,481.11	6,265,863	6,398,120	1,535,361	8.65	177,498
1992	845,553.09	657,840	671,725	173,828	8.99	19,336
1993	2,935,618.70	2,247,510	2,294,950	640,669	9.34	68,594
1994	948,244.38	710,520	725,517	222,727	9.87	22,566
1995	3,057,209.95	2,247,966	2,295,415	761,795	10.26	74,249
1996	1,307,836.84	942,296	962,186	345,651	10.67	32,395
1997	2,283,756.41	1,603,654	1,637,503	646,253	11.24	57,496
1998	1,622,691.20	1,113,166	1,136,662	486,029	11.67	41,648
1999	2,271,678.03	1,513,846	1,545,800	725,878	12.26	59,207
2000	4,340,169.44	2,804,617	2,863,816	1,476,353	12.87	114,713
2001	2,014,541.52	1,264,729	1,291,424	723,118	13.34	54,207
2002	989,641.81	600,020	612,685	376,957	13.96	27,003
2003	585,706.16	342,170	349,392	236,314	14.59	16,197
2004	1,520,170.82	850,688	868,644	651,527	15.34	42,472
2005	2,426,180.51	1,301,646	1,329,121	1,097,060	15.98	68,652
2006	3,088,475.62	1,578,211	1,611,523	1,476,953	16.75	88,176
2007	6,747,752.37	3,273,335	3,342,427	3,405,325	17.51	194,479
2008	2,033,530.65	932,984	952,677	1,080,854	18.28	59,128
2009	2,593,400.23	1,120,608	1,144,261	1,449,139	19.06	76,030
2010	2,483,794.96	1,005,937	1,027,170	1,456,625	19.83	73,456
2011	5,143,388.64	1,934,943	1,975,785	3,167,604	20.72	152,877
2012	4,861,320.87	1,688,337	1,723,974	3,137,347	21.61	145,180
2013	3,562,951.90	1,133,731	1,157,661	2,405,291	22.50	106,902
2014	2,070,055.81	597,832	610,451	1,459,605	23.39	62,403
2015	5,075,360.79	1,315,534	1,343,302	3,732,059	24.29	153,646
2016	2,131,558.77	489,193	499,519	1,632,040	25.18	64,815
2017	4,170,489.30	829,510	847,019	3,323,470	26.18	126,947
2018	3,614,808.86	608,372	621,213	2,993,596	27.18	110,140
2019	2,991,530.87	411,934	420,629	2,570,902	28.18	91,231

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 36-S2.5						
2020	4,073,340.59	437,477	446,711	3,626,630	29.07	124,755
2021	5,650,780.82	433,980	443,141	5,207,640	30.07	173,184
2022	3,551,896.85	163,387	166,836	3,385,061	31.07	108,950
2023	2,711,495.04	41,757	42,638	2,668,857	32.07	83,220
	108,098,175.30	47,795,302	48,804,104	59,294,071		3,006,686
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.7 2.78

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2049						
1909	40,187.42	35,429	36,784	3,404	15.38	221
1922	3,327.91	2,837	2,945	382	17.55	22
1924	10,039.80	8,591	8,919	1,120	16.78	67
1926	2,027.14	1,719	1,785	242	17.45	14
1931	16,491.87	13,729	14,254	2,238	18.61	120
1932	7,452.60	6,205	6,442	1,010	18.40	55
1935	788.13	656	681	107	17.88	6
1939	201.07	165	171	30	18.60	2
1943	84.64	68	71	14	19.50	1
1948	392,712.35	311,342	323,246	69,466	19.73	3,521
1949	2,392.03	1,889	1,961	431	19.84	22
1950	241.49	190	197	44	19.96	2
1952	9.12	7	7	2	20.24	
1953	140.71	110	114	27	19.59	1
1956	591.08	455	472	119	20.22	6
1961	30,709.28	23,222	24,110	6,599	20.15	327
1962	101,146.77	75,890	78,792	22,355	20.47	1,092
1963	272.96	203	211	62	20.80	3
1965	1,464.18	1,079	1,120	344	20.87	16
1967	8,808.53	6,420	6,665	2,143	21.02	102
1969	32.92	24	25	8	20.69	
1970	572.71	411	427	146	21.13	7
1971	806.02	575	597	209	21.03	10
1972	391,228.01	278,046	288,677	102,551	20.96	4,893
1973	5,543.31	3,919	4,069	1,474	20.93	70
1974	8,368.83	5,841	6,064	2,304	21.42	108
1975	2,128.45	1,476	1,532	596	21.43	28
1976	1,365.27	940	976	389	21.46	18
1977	3,019.07	2,064	2,143	876	21.52	41
1978	33,177.31	22,644	23,510	9,668	21.17	457
1979	1,995.09	1,349	1,401	595	21.29	28
1981	6,126.68	4,062	4,217	1,909	21.60	88
1982	8,014.56	5,288	5,490	2,524	21.40	118
1984	363.39	234	243	120	21.85	5
1985	12,483.79	7,978	8,283	4,201	21.74	193
1986	18,228.06	11,553	11,995	6,233	21.67	288
1987	6,447.73	4,048	4,203	2,245	21.64	104
1988	30,183.77	18,645	19,358	10,826	21.97	493
1990	26,675.36	16,085	16,700	9,975	22.06	452
1991	70,000.61	41,860	43,461	26,540	21.85	1,215

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2049						
1992	89.94	53	55	35	21.98	2
1993	22,337.41	12,945	13,440	8,897	22.13	402
1994	98,270.40	56,240	58,390	39,880	22.05	1,809
1995	105,966.70	59,490	61,765	44,202	22.26	1,986
1996	44,385.64	24,536	25,474	18,912	22.25	850
1997	15,913.55	8,644	8,975	6,939	22.28	311
1999	12,931.56	6,780	7,039	5,892	22.23	265
2001	134,198.77	67,341	69,916	64,283	22.34	2,877
2003	102,953.30	49,170	51,050	51,903	22.42	2,315
2004	6,905,410.10	3,204,801	3,327,337	3,578,073	22.52	158,884
2005	832,343.19	375,720	390,086	442,257	22.48	19,673
2006	31,511.34	13,786	14,313	17,198	22.50	764
2008	48,344.56	19,633	20,384	27,961	22.67	1,233
2010	3,063,542.41	1,141,476	1,185,120	1,878,422	22.73	82,641
2012	19,640,442.95	6,595,261	6,847,432	12,793,011	22.75	562,330
2013	2,978,796.80	938,321	974,198	2,004,599	22.83	87,805
2019	11,974.89	1,961	2,036	9,939	22.97	433
	35,295,263.53	13,493,406	14,009,328	21,285,936		938,796

PICKERING
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2035

2001	107,333.73	72,214	74,975	32,359	10.94	2,958
2002	1,469,395.50	973,034	1,010,238	459,157	10.97	41,856
2003	159,733.56	103,795	107,764	51,970	11.05	4,703
2004	233.40	149	155	79	10.99	7
2005	13,215.86	8,289	8,606	4,610	11.00	419
2006	429,861.45	263,290	273,357	156,505	11.07	14,138
2007	21,995.80	13,175	13,679	8,317	11.05	753
2008	53,632.42	31,257	32,452	21,180	11.10	1,908
2009	1,638.46	929	965	674	11.07	61
2010	144,742.55	79,522	82,563	62,180	11.07	5,617
2011	3,865,616.14	2,048,777	2,127,112	1,738,504	11.08	156,905
2012	81,187.20	41,267	42,845	38,342	11.12	3,448
2018	0.01		0			
2019	335,216.71	96,241	99,921	235,296	11.17	21,065
	6,683,802.79	3,731,939	3,874,630	2,809,173		253,838

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2043						
1958	2,338.97	1,869	1,940	399	16.47	24
1995	17,935.46	11,091	11,515	6,420	17.59	365
1996	811,007.05	492,930	511,777	299,230	17.75	16,858
1997	1,389,310.97	832,058	863,872	525,439	17.75	29,602
1999	6,100.65	3,542	3,677	2,423	17.70	137
2000	20,796.88	11,827	12,279	8,518	17.82	478
2001	174,671.38	97,467	101,194	73,478	17.82	4,123
2002	53,943.81	29,459	30,585	23,358	17.87	1,307
2003	160,945.12	86,106	89,398	71,547	17.82	4,015
2006	11,960,270.22	5,902,393	6,128,072	5,832,198	17.96	324,733
2007	612,233.49	292,954	304,155	308,078	17.98	17,134
2008	189,721.05	87,917	91,279	98,443	17.95	5,484
2009	18,477.24	8,252	8,568	9,910	17.97	551
2010	26,725.75	11,439	11,876	14,849	18.04	823
2012	2,873.19	1,117	1,160	1,713	18.09	95
2018	4,974.79	1,155	1,199	3,776	18.20	207
2019	48,233.46	9,550	9,915	38,318	18.23	2,102
	15,500,559.48	7,881,126	8,182,462	7,318,097		408,038

UPPER MERION
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2053

1972	439,179.91	300,838	312,341	126,839	23.68	5,356
1973	9,902.82	6,752	7,010	2,893	23.57	123
1974	283.95	193	200	84	23.49	4
1975	1,591.82	1,073	1,114	478	23.44	20
1976	785.47	522	542	244	23.93	10
1979	413.19	268	278	135	23.99	6
1983	811,642.93	509,549	529,032	282,611	24.01	11,771
1984	13,830.43	8,578	8,906	4,924	24.19	204
1985	1,353.12	828	860	493	24.39	20
1991	10,456.01	5,947	6,174	4,282	24.64	174
1992	72.45	41	43	30	24.68	1
1993	3,676,556.97	2,029,459	2,107,056	1,569,501	24.75	63,414
1994	5,449.47	2,958	3,071	2,378	24.85	96
2007	17,282.67	6,787	7,047	10,236	25.52	401
2008	196,628.28	74,365	77,208	119,420	25.48	4,687

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2053						
2009	816,364.83	295,932	307,247	509,118	25.50	19,965
2010	31,836.76	11,003	11,424	20,413	25.56	799
2019	49,286.40	7,294	7,573	41,714	25.90	1,611
2020	3,801,583.06	452,388	469,685	3,331,898	25.91	128,595
	9,884,500.54	3,714,775	3,856,810	6,027,691		237,257

PICKERING EAST
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2066

1990	798,998.22	412,203	427,964	371,035	31.44	11,801
1991	4,600,990.63	2,332,702	2,421,893	2,179,098	31.60	68,959
1992	9,423.18	4,690	4,869	4,554	31.79	143
1994	5,320.33	2,558	2,656	2,665	31.85	84
2001	2,348.63	956	993	1,356	32.75	41
2003	43,538.97	16,780	17,422	26,117	32.69	799
2004	17,846.13	6,646	6,900	10,946	32.86	333
2007	2,035.02	678	704	1,331	33.00	40
2008	250,743.52	80,062	83,123	167,620	33.04	5,073
2009	130,943.67	39,872	41,397	89,547	33.12	2,704
2010	743,896.24	214,912	223,129	520,767	33.23	15,672
2012	1,943.67	498	517	1,427	33.35	43
2018	80,024.04	11,219	11,648	68,376	33.72	2,028
2019	7,233.92	853	886	6,348	33.67	189
	6,695,286.17	3,124,629	3,244,099	3,451,187		107,909

MEDIA FILTRATION PLANT
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2038

1916	0.57	1	1			
1957	32,967.89	27,624	28,680	4,288	12.87	333
1982	80,542.00	60,833	63,159	17,383	13.45	1,292
1986	0.14		0			
1987	0.21		0			
1988	2,780,999.00	2,013,999	2,091,005	689,994	13.52	51,035
1989	749,306.00	537,702	558,261	191,045	13.58	14,068

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEDIA FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
1992	28,000.00	19,580	20,329	7,671	13.55	566
1995	40,188.48	27,260	28,302	11,886	13.52	879
1997	131,839.49	86,988	90,314	41,525	13.66	3,040
	3,843,843.78	2,773,987	2,880,051	963,793		71,213
BRISTOL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2060						
1973	75,799.09	49,376	51,264	24,535	27.02	908
1977	109,276.90	68,604	71,227	38,050	27.57	1,380
1992	20,000.00	10,458	10,858	9,142	28.74	318
1993	548,159.00	280,877	291,616	256,543	29.02	8,840
1996	2,500.00	1,217	1,264	1,236	28.99	43
1998	7,046,445.86	3,287,872	3,413,584	3,632,862	29.15	124,626
1999	3,133,628.95	1,427,995	1,482,594	1,651,035	29.26	56,426
2000	511,575.28	227,242	235,931	275,645	29.41	9,372
2001	5,808.52	2,509	2,605	3,204	29.58	108
2005	14,176.09	5,429	5,637	8,540	29.81	286
2007	15,325.76	5,462	5,671	9,655	29.80	324
2008	32,543.54	11,097	11,521	21,022	29.95	702
2009	10,667.52	3,480	3,613	7,054	29.95	236
2010	85,800.59	26,641	27,660	58,141	29.98	1,939
	11,611,707.10	5,408,259	5,615,044	5,996,663		205,508
WELLS AND BOOSTERS						
SURVIVOR CURVE.. IOWA 50-R3						
1927	162.17	162	162			
1948	319.00	311	319			
1961	1,908.28	1,765	1,832	76	5.07	15
1962	2,059.80	1,888	1,960	100	5.61	18
1963	2,927.59	2,675	2,777	150	5.72	26
1964	12,915.86	11,681	12,128	788	6.29	125
1965	2,645.62	2,383	2,474	172	6.44	27
1966	836.06	750	779	57	6.60	9
1967	4,809.89	4,294	4,458	352	6.79	52
1968	20,616.32	18,192	18,888	1,729	7.40	234

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WELLS AND BOOSTERS						
SURVIVOR CURVE.. IOWA 50-R3						
1969	1,991.28	1,747	1,814	177	7.61	23
1970	3,820.38	3,331	3,458	362	7.85	46
1971	530.44	457	474	56	8.48	7
1972	713.59	610	633	80	8.74	9
1975	2,395.63	1,987	2,063	333	9.98	33
1985	2,931.81	2,099	2,179	753	15.26	49
1987	207,967.79	143,456	148,941	59,026	16.41	3,597
1988	23,694.01	16,065	16,679	7,015	16.86	416
1990	2,700.00	1,746	1,813	887	18.31	48
1991	2,698.82	1,711	1,776	922	18.78	49
1992	89.94	56	58	32	19.52	2
1993	86.86	52	54	33	20.26	2
1994	48,335.52	28,373	29,458	18,878	20.75	910
1997	35,000.00	18,830	19,550	15,450	22.76	679
2001	61,214.23	28,648	29,743	31,471	25.58	1,230
2002	27,873.28	12,526	13,005	14,868	26.34	564
2004	4,102.18	1,688	1,753	2,350	27.90	84
2005	19,982.22	7,837	8,137	11,846	28.67	413
2006	430,024.23	160,313	166,443	263,581	29.45	8,950
2007	65,766.34	23,222	24,110	41,656	30.23	1,378
2008	143,842.89	47,928	49,761	94,082	31.01	3,034
2009	1,132,371.86	354,659	368,220	764,152	31.80	24,030
2010	1,065,627.94	313,614	325,606	740,022	32.37	22,861
2011	41,284.03	11,304	11,736	29,548	33.16	891
2012	5,544,884.14	1,402,856	1,456,498	4,088,386	33.95	120,424
2013	6,431,910.42	1,492,203	1,549,261	4,882,649	34.75	140,508
2015	151,508.14	28,726	29,824	121,684	36.34	3,348
2016	41,911.93	7,041	7,310	34,602	37.14	932
2017	185,970.02	27,189	28,229	157,741	37.95	4,157
2018	145,433.63	18,077	18,768	126,665	38.75	3,269
2019	1,443.74	148	154	1,290	39.55	33
	15,877,307.88	4,202,600	4,363,287	11,514,021		342,482

SHENANGO CLARIFIER AND PIPING
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2026

1976	707,085.58	671,731	697,415	9,671	2.50	3,868
1999	431.06	392	407	24	2.45	10

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHENANGO CLARIFIER AND PIPING						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2026						
2010	530,034.06	447,932	465,059	64,975	2.47	26,306
2012	1,187,368.92	976,255	1,013,582	173,787	2.49	69,794
2020	43,976.46	25,691	26,673	17,303	2.49	6,949
	2,468,896.08	2,122,001	2,203,136	265,760		106,927
BEAR GAP TREATMENT PLANT - STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	2,768,610.12	1,657,013	1,720,369	1,048,241	19.12	54,824
1997	155,244.00	89,684	93,113	62,131	19.37	3,208
2006	1,267.64	599	622	646	19.54	33
	2,925,121.76	1,747,296	1,814,104	1,111,018		58,065
	110,786,289.11	48,200,018	50,042,951	60,743,339		2,730,033
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.3 2.46

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 52-R2.5						
1943	1,427.03	1,356	1,408	19	4.25	4
1960	1,028.97	921	956	73	7.42	10
1961	711.30	631	655	56	7.92	7
1964	56,189.64	48,812	50,678	5,512	8.99	613
1965	31,521.76	27,292	28,336	3,186	9.07	351
1966	9,152.83	7,894	8,196	957	9.17	104
1967	7,329.27	6,253	6,492	837	9.72	86
1968	97,462.22	82,765	85,930	11,532	9.86	1,170
1969	11,490.68	9,644	10,013	1,478	10.44	142
1970	39,073.60	32,611	33,858	5,216	10.60	492
1971	48,535.06	40,003	41,533	7,002	11.20	625
1972	1,590,895.75	1,302,625	1,352,431	238,465	11.40	20,918
1973	176,550.71	142,653	148,107	28,444	12.00	2,370
1974	36,001.08	28,869	29,973	6,028	12.23	493
1975	67,706.93	53,529	55,576	12,131	12.85	944
1976	23,955.91	18,777	19,495	4,461	13.10	341
1977	41,199.07	31,802	33,018	8,181	13.74	595
1978	48,171.05	36,600	37,999	10,172	14.38	707
1979	53,495.01	40,228	41,766	11,729	14.67	800
1980	96,112.96	71,076	73,794	22,319	15.32	1,457
1981	131,725.79	96,292	99,974	31,752	15.64	2,030
1982	155,997.90	112,006	116,289	39,709	16.30	2,436
1983	211,718.38	150,066	155,804	55,914	16.64	3,360
1984	165,897.92	115,332	119,742	46,156	17.32	2,665
1985	615,225.62	419,215	435,244	179,982	18.00	9,999
1986	251,538.97	168,833	175,288	76,251	18.37	4,151
1987	260,410.72	171,090	177,632	82,779	19.06	4,343
1988	1,161,265.56	750,294	778,981	382,285	19.45	19,655
1989	1,163,325.27	734,524	762,609	400,716	20.14	19,897
1990	809,991.17	499,279	518,369	291,622	20.85	13,987
1991	2,094,141.12	1,265,908	1,314,310	779,831	21.26	36,681
1992	679,014.31	399,939	415,231	263,783	21.98	12,001
1993	652,665.63	374,238	388,547	264,119	22.69	11,640
1994	776,962.48	435,487	452,138	324,824	23.13	14,043
1995	3,636,513.12	1,979,718	2,055,412	1,581,101	23.85	66,294
1996	952,666.00	505,675	525,009	427,657	24.31	17,592
1997	537,327.09	276,240	286,802	250,525	25.05	10,001
1998	1,487,953.11	739,810	768,097	719,856	25.78	27,923
1999	897,249.94	433,013	449,569	447,681	26.26	17,048
2000	2,635,160.76	1,226,140	1,273,021	1,362,140	27.01	50,431
2001	1,015,706.58	454,833	472,224	543,483	27.75	19,585
2002	1,253,793.61	541,890	562,609	691,185	28.25	24,467

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 52-R2.5						
2003	598,269.81	247,744	257,216	341,054	29.00	11,760
2004	1,236,697.26	491,958	510,768	725,929	29.52	24,591
2005	1,099,039.64	416,756	432,691	666,349	30.28	22,006
2006	1,165,475.30	422,135	438,275	727,200	30.81	23,603
2007	2,748,684.36	943,348	979,417	1,769,267	31.58	56,025
2008	24,233,145.70	7,887,889	8,189,483	16,043,663	32.12	499,491
2009	8,365,862.81	2,559,954	2,657,834	5,708,029	32.89	173,549
2010	475,429.40	136,733	141,961	333,468	33.45	9,969
2011	10,063,432.18	2,691,968	2,794,895	7,268,537	34.23	212,344
2012	4,326,158.53	1,074,618	1,115,706	3,210,453	34.80	92,254
2013	5,384,947.25	1,232,614	1,279,743	4,105,204	35.37	116,065
2014	3,111,609.77	647,215	671,961	2,439,649	36.16	67,468
2015	7,581,763.28	1,423,855	1,478,296	6,103,467	36.75	166,081
2016	4,235,326.17	708,147	735,223	3,500,103	37.35	93,711
2017	6,396,168.08	935,120	970,874	5,425,294	37.95	142,959
2018	11,446,289.57	1,435,365	1,490,247	9,956,043	38.36	259,542
2019	9,091,657.04	945,532	981,685	8,109,972	38.79	209,074
2020	9,642,997.12	789,761	819,957	8,823,040	39.24	224,848
2021	4,116,040.89	244,904	254,268	3,861,773	39.52	97,717
2022	23,417,405.67	857,077	889,847	22,527,559	39.48	570,607
2023	25,884,700.68	336,501	349,368	25,535,333	38.11	670,043
	188,605,362.39	40,263,357	41,802,830	146,802,533		4,166,165
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.2 2.21

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.3 PURIFICATION SYSTEM - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
1990	15,782.57	15,783	15,783			
1991	2,805.52	2,806	2,806			
1993	28,543.01	28,543	28,543			
1994	1,916.34	1,916	1,916			
1997	17,091.38	17,091	17,091			
2000	2,491,613.13	2,491,613	2,491,613			
2003	16,758.82	16,759	16,759			
2004	80,763.12	80,763	80,763			
2005	220,367.24	220,367	220,367			
2006	3,628.76	3,629	3,629			
2007	2,481,132.96	2,481,133	2,481,133			
2008	1,164,900.23	1,164,900	1,164,900			
2009	221,698.64	221,699	221,699			
	6,747,001.72	6,747,002	6,747,002			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.4 PURIFICATION SYSTEM - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
1984	64,439.24	64,439	64,439			
1986	15,122.71	15,123	15,123			
1987	44,693.32	44,693	44,693			
1989	31,121.90	31,122	31,122			
1990	3,338.57	3,339	3,339			
1991	23.76	24	24			
2014	17,390.22	16,521	17,390			
2018	101,940.44	56,067	81,663	20,277	4.50	4,506
	278,070.16	231,328	257,793	20,277		4,506

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5 1.62

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.5 PURIFICATION SYSTEM - FILTER MEDIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 10-S3						
1965	3,598.68	3,599	3,599			
1981	19,529.11	19,529	19,529			
1982	143,790.21	143,790	143,790			
1984	29,803.31	29,803	29,803			
1985	69,517.18	69,517	69,517			
1986	136,314.32	136,314	136,314			
1987	114,243.71	114,244	114,244			
1988	67,139.42	67,139	67,139			
1991	35,360.49	35,360	35,360			
1993	183,083.17	183,083	183,083			
1994	68,886.00	68,886	68,886			
1995	526,156.36	526,156	526,156			
1996	84,738.80	84,739	84,739			
1998	78,474.29	78,474	78,474			
1999	209,459.32	209,459	209,459			
2000	266,349.11	266,349	266,349			
2001	269,303.00	269,303	269,303			
2004	45,007.99	45,008	45,008			
2007	294,822.38	290,400	294,822			
2008	106,142.00	103,149	106,142			
2012	24,784.82	22,202	24,785			
2013	55,832.46	48,362	55,832			
2014	79,686.15	66,012	79,686			
2016	62,367.53	45,092	62,368			
2020	37,883.96	14,161	33,455	4,429	5.86	756
2021	345,007.79	92,531	218,601	126,407	6.82	18,535
2022	146,702.99	23,634	55,835	90,868	7.81	11,635
2023	1,845,384.60	99,097	234,113	1,611,272	8.81	182,891
	5,349,369.15	3,155,392	3,516,391	1,832,978		213,817

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 4.00

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
1882	971.76	972	972			
1885	936.99	934	919	18	0.39	18
1892	330.85	326	321	10	1.84	5
1899	426.97	415	408	19	3.71	5
1909	42,276.65	39,694	39,055	3,222	7.45	432
1910	62,263.37	58,652	57,708	4,556	6.99	652
1924	180,170.04	161,342	158,744	21,426	11.61	1,845
1926	40,528.66	36,354	35,769	4,760	11.20	425
1927	38,715.43	34,372	33,819	4,897	12.20	401
1928	30,593.54	27,173	26,735	3,858	12.02	321
1931	215.95	190	187	29	12.76	2
1937	11,474.00	9,826	9,668	1,806	14.51	124
1938	177.32	150	148	30	15.52	2
1940	1,935.28	1,632	1,606	330	15.50	21
1943	610.00	506	498	112	16.58	7
1944	2,043.94	1,690	1,663	381	16.65	23
1945	3,299.29	2,694	2,651	649	17.65	37
1946	1,368.69	1,114	1,096	273	17.73	15
1947	81.99	66	65	17	17.84	1
1948	150,002.88	121,172	119,221	30,782	17.96	1,714
1949	479.11	382	376	103	18.95	5
1950	165,786.08	131,601	129,482	36,304	19.09	1,902
1951	289,265.86	228,578	224,898	64,368	19.25	3,344
1952	14,337.96	11,277	11,095	3,243	19.41	167
1953	86,148.11	67,420	66,334	19,814	19.59	1,011
1954	183,582.90	141,616	139,336	44,247	20.59	2,149
1955	109,259.19	83,824	82,474	26,785	20.79	1,288
1956	342,821.73	261,504	257,294	85,528	20.99	4,075
1957	796.63	604	594	202	21.22	10
1958	13,274.08	9,998	9,837	3,437	21.46	160
1959	29,221.13	21,863	21,511	7,710	21.71	355
1960	24,751.76	18,391	18,095	6,657	21.97	303
1961	571,250.73	417,699	410,974	160,277	22.97	6,978
1962	303,508.71	220,256	216,710	86,799	23.25	3,733
1963	609,235.51	438,650	431,587	177,648	23.53	7,550
1964	471,306.28	336,513	331,095	140,211	23.83	5,884
1965	24,442.86	17,301	17,022	7,420	24.15	307
1966	208,544.09	146,294	143,939	64,606	24.47	2,640
1967	3,612.72	2,511	2,471	1,142	24.80	46
1968	41,909.30	28,842	28,378	13,532	25.15	538
1969	78,516.32	53,485	52,624	25,892	25.50	1,015

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
1970	36,987.69	24,933	24,532	12,456	25.87	481
1971	110,853.52	73,917	72,727	38,127	26.24	1,453
1972	749,147.84	493,838	485,887	263,261	26.62	9,890
1973	1,620,477.53	1,055,579	1,038,583	581,894	27.02	21,536
1974	22,683.48	14,597	14,362	8,322	27.42	304
1975	577,199.16	366,752	360,847	216,352	27.83	7,774
1976	2,932,460.25	1,838,653	1,809,049	1,123,411	28.26	39,753
1977	109,726.92	67,855	66,762	42,964	28.69	1,498
1978	475,560.25	289,949	285,281	190,280	29.13	6,532
1979	299,917.27	181,510	178,588	121,330	29.03	4,179
1980	1,879,391.53	1,120,117	1,102,082	777,309	29.49	26,358
1981	182,786.41	107,204	105,478	77,308	29.96	2,580
1982	6,239.54	3,599	3,541	2,698	30.45	89
1983	2,875.57	1,630	1,604	1,272	30.93	41
1984	163,354.85	90,989	89,524	73,831	31.42	2,350
1985	812,685.56	444,295	437,142	375,544	31.92	11,765
1986	634,498.35	342,629	337,112	297,386	31.94	9,311
1987	146,378.14	77,463	76,216	70,162	32.47	2,161
1988	1,153,200.04	597,704	588,081	565,119	32.99	17,130
1989	1,809,035.47	917,543	902,770	906,266	33.52	27,037
1990	219,911.34	109,032	107,277	112,635	34.07	3,306
1991	592,988.90	289,082	284,428	308,561	34.17	9,030
1992	3,452,411.17	1,641,967	1,615,530	1,836,881	34.73	52,890
1993	614,903.78	285,069	280,479	334,425	35.29	9,476
1994	906,692.02	409,281	402,691	504,001	35.86	14,055
1995	624,672.23	274,169	269,755	354,918	36.44	9,740
1996	1,832,148.67	785,992	773,337	1,058,812	36.60	28,929
1997	1,925,347.88	800,945	788,049	1,137,299	37.20	30,573
1998	384,295.91	154,833	152,340	231,956	37.79	6,138
1999	970,978.11	378,293	372,202	598,776	38.39	15,597
2000	2,625,024.75	993,309	977,316	1,647,709	38.61	42,676
2001	1,486,848.94	541,956	533,230	953,619	39.23	24,308
2002	2,463,998.49	863,385	849,484	1,614,515	39.85	40,515
2003	645,435.92	216,996	213,502	431,934	40.48	10,670
2004	391,305.10	126,665	124,626	266,679	40.74	6,546
2005	1,217,799.22	376,300	370,241	847,558	41.38	20,482
2006	2,434,217.04	715,660	704,137	1,730,080	42.02	41,173
2007	3,923,070.75	1,093,752	1,076,142	2,846,929	42.67	66,720
2008	4,293,548.74	1,131,350	1,113,135	3,180,414	43.32	73,417
2009	772,073.53	191,474	188,391	583,682	43.98	13,272
2010	5,464,023.75	1,276,396	1,255,845	4,208,179	44.30	94,993

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
2011	3,336,000.44	725,580	713,898	2,622,103	44.97	58,308
2012	2,229,988.50	448,674	441,450	1,788,538	45.65	39,179
2013	182,976.42	33,814	33,270	149,707	46.32	3,232
2014	7,759,811.35	1,305,200	1,284,185	6,475,626	46.99	137,809
2015	183,741.12	27,635	27,190	156,551	48.00	3,261
2016	1,454,611.05	194,191	191,064	1,263,547	48.68	25,956
2017	313,062.33	36,440	35,853	277,209	49.36	5,616
2018	1,683,941.92	166,710	164,026	1,519,916	50.06	30,362
2019	4,359,870.63	353,150	347,464	4,012,407	51.06	78,582
2020	2,203,605.55	139,709	137,460	2,066,146	51.75	39,926
2021	7,931,954.46	358,524	352,752	7,579,203	52.75	143,682
2022	2,518,765.00	68,762	67,655	2,451,110	53.45	45,858
2023	5,189,591.59	47,225	46,465	5,143,127	54.45	94,456
	94,455,550.63	27,810,159	27,362,412	67,093,139		1,562,465

TANK PAINTING
SURVIVOR CURVE.. 10-SQUARE

1988	308,396.52	308,397	308,397
1989	224,751.94	224,752	224,752
1990	139,789.51	139,790	139,790
1991	411,271.42	411,271	411,271
1992	241,689.28	241,689	241,689
1993	719,568.10	719,568	719,568
1994	161,329.08	161,329	161,329
1996	65,886.34	65,886	65,886
1997	1,352,375.85	1,352,376	1,352,376
1998	244,432.30	244,432	244,432
2000	293,325.37	293,325	293,325
2001	999,556.65	999,557	999,557
2002	639,030.93	639,031	639,031
2003	998,397.72	998,398	998,398
2004	9,430.21	9,430	9,430
2005	68,620.50	68,620	68,621
2006	746,193.69	746,194	746,194
2007	916,877.37	916,877	916,877
2008	2,393,972.38	2,393,972	2,393,972
2009	5,096,907.06	5,096,907	5,096,907
2010	4,223,263.28	4,223,263	4,223,263
2011	1,516,320.64	1,516,321	1,516,321

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANK PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
2012	4,174,492.92	4,174,493	4,174,493			
2013	2,336,976.32	2,336,976	2,336,976			
2014	2,415,696.16	2,294,911	2,221,358	194,339	0.50	194,339
2015	8,155,014.05	6,931,762	6,709,594	1,445,420	1.50	963,613
2016	5,897,457.03	4,423,093	4,281,330	1,616,127	2.50	646,451
2017	8,289,125.07	5,387,931	5,215,244	3,073,881	3.50	878,252
2018	6,649,025.59	3,656,964	3,539,756	3,109,270	4.50	690,949
2019	8,643,852.32	3,889,734	3,765,065	4,878,787	5.50	887,052
2020	1,865,419.78	652,897	631,971	1,233,449	6.50	189,761
2021	2,361,310.44	590,328	571,408	1,789,903	7.50	238,654
2022	4,122,670.99	618,401	598,581	3,524,090	8.50	414,599
2023	2,041,585.78	102,079	98,807	1,942,778	9.50	204,503
	78,724,012.59	56,830,954	55,915,970	22,808,043		5,308,173
	173,179,563.22	84,641,113	83,278,382	89,901,182		6,870,638
	COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1					3.97

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-L1.5						
1911	19.91	19	13	7	6.55	1
1924	90.43	83	58	32	9.20	3
1925	7,721.59	7,073	4,911	2,811	9.03	311
1926	1,711.88	1,552	1,078	634	10.02	63
1927	1,026.53	931	646	381	9.88	39
1928	972.34	882	612	360	9.77	37
1929	699.74	635	441	259	9.67	27
1930	2,357.52	2,116	1,469	889	10.67	83
1931	2,637.93	2,367	1,644	994	10.60	94
1932	333.51	299	208	126	10.54	12
1933	577.63	518	360	218	10.51	21
1934	788.49	706	490	298	10.50	28
1935	16,056.10	14,210	9,867	6,189	11.50	538
1936	134.74	119	83	52	11.50	5
1937	768.19	678	471	297	11.54	26
1938	1,269.99	1,118	776	494	11.59	43
1939	1,989.91	1,749	1,214	776	11.65	67
1940	12,574.16	11,025	7,656	4,918	11.73	419
1941	1,082.40	947	658	424	11.84	36
1942	1,694.71	1,478	1,026	669	11.96	56
1944	2,491.89	2,140	1,486	1,006	13.09	77
1945	4,756.38	4,070	2,826	1,930	13.25	146
1946	966.02	824	572	394	13.41	29
1947	3,081.25	2,617	1,817	1,264	13.59	93
1949	3,755.40	3,161	2,195	1,560	14.00	111
1950	15,352.16	12,864	8,932	6,420	14.22	451
1952	4,993.05	4,177	2,900	2,093	13.97	150
1953	1,423.60	1,184	822	602	14.25	42
1955	11,853.82	9,744	6,766	5,088	14.83	343
1956	8,727.98	7,129	4,950	3,778	15.14	250
1957	6,259.87	5,079	3,527	2,733	15.47	177
1958	8,693.86	7,061	4,903	3,791	15.15	250
1959	6,051.82	4,879	3,388	2,664	15.50	172
1960	252,634.22	202,133	140,357	112,277	15.87	7,075
1961	4,596.71	3,649	2,534	2,063	16.24	127
1962	63,520.52	50,397	34,995	28,526	16.02	1,781
1963	4,374.62	3,441	2,389	1,986	16.42	121
1964	45,797.91	35,970	24,977	20,821	16.26	1,281
1965	19,854.48	15,447	10,726	9,128	16.69	547
1966	3,628.51	2,816	1,955	1,674	16.58	101
1967	1,688.18	1,297	901	787	17.03	46
1968	22,437.30	17,185	11,933	10,504	16.96	619

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-L1.5						
1969	20,587.43	15,597	10,830	9,757	17.44	559
1970	8,702.99	6,566	4,559	4,144	17.42	238
1971	28,002.60	20,876	14,496	13,507	17.92	754
1972	13,421.31	9,953	6,911	6,510	17.94	363
1973	12,682.15	9,351	6,493	6,189	17.99	344
1974	67,218.44	49,244	34,194	33,024	18.07	1,828
1975	90,916.19	66,142	45,928	44,988	18.17	2,476
1976	32,707.68	23,615	16,398	16,310	18.29	892
1977	95,956.16	68,714	47,714	48,242	18.44	2,616
1978	186,668.58	132,497	92,003	94,666	18.60	5,090
1979	145,179.13	102,075	70,879	74,300	18.79	3,954
1980	103,930.81	72,336	50,229	53,702	19.00	2,826
1981	30,380.82	20,917	14,524	15,857	19.23	825
1982	87,022.49	59,228	41,127	45,895	19.48	2,356
1983	82,033.76	55,151	38,296	43,738	19.74	2,216
1984	53,968.28	36,029	25,018	28,950	19.67	1,472
1985	104,025.88	68,491	47,559	56,467	19.98	2,826
1986	79,774.26	52,053	36,144	43,630	19.97	2,185
1987	86,227.87	55,393	38,464	47,764	20.32	2,351
1988	79,523.46	50,529	35,086	44,437	20.37	2,181
1989	52,473.61	32,765	22,751	29,723	20.75	1,432
1990	148,244.67	91,378	63,451	84,794	20.85	4,067
1991	59,675.89	36,271	25,186	34,490	20.97	1,645
1992	33,314.04	19,835	13,773	19,541	21.41	913
1993	63,396.26	37,125	25,779	37,617	21.58	1,743
1994	168,044.51	96,659	67,118	100,927	21.78	4,634
1995	65,871.73	37,171	25,811	40,061	22.01	1,820
1996	100,972.59	55,818	38,759	62,214	22.25	2,796
1997	352,352.27	190,482	132,267	220,085	22.52	9,773
1998	443,859.06	233,159	161,901	281,958	23.04	12,238
1999	253,774.75	129,933	90,223	163,552	23.35	7,004
2000	162,455.30	80,935	56,200	106,255	23.67	4,489
2001	1,472,086.76	712,196	494,534	977,553	24.01	40,714
2002	1,105,739.50	518,260	359,869	745,870	24.37	30,606
2003	1,409,329.15	638,426	443,309	966,020	24.75	39,031
2004	1,022,770.70	446,746	310,211	712,560	25.14	28,344
2005	553,337.60	232,402	161,375	391,963	25.55	15,341
2006	4,309,391.44	1,734,530	1,204,420	3,104,971	25.98	119,514
2007	1,785,361.88	686,293	476,547	1,308,815	26.42	49,539
2008	1,631,312.35	594,124	412,547	1,218,765	27.06	45,039
2009	218,500.00	75,404	52,359	166,141	27.52	6,037
2010	137,815.00	44,845	31,139	106,676	27.99	3,811

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-L1.5						
2011	962,641.18	293,606	203,874	758,767	28.48	26,642
2012	714,237.64	202,843	140,850	573,388	28.99	19,779
2013	1,494,140.03	392,212	272,343	1,221,797	29.50	41,417
2014	1,210,353.57	290,969	202,043	1,008,311	30.02	33,588
2015	1,859,123.13	404,545	280,907	1,578,216	30.56	51,643
2016	1,264,247.07	245,517	170,482	1,093,765	31.11	35,158
2017	1,102,675.13	187,786	130,394	972,281	31.67	30,700
2018	1,524,302.42	222,243	154,321	1,369,981	32.23	42,506
2019	3,323,396.41	400,802	278,308	3,045,088	32.81	92,810
2020	3,623,897.42	343,545	238,550	3,385,347	33.40	101,358
2021	2,468,865.04	169,858	117,946	2,350,919	33.86	69,431
2022	1,999,733.49	83,589	58,042	1,941,691	34.34	56,543
2023	5,741,452.89	82,677	57,409	5,684,044	34.22	166,103
	44,799,522.02	11,465,475	7,961,382	36,838,140		1,252,458

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 2.80

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S2.5						
1923	4,258.91	4,066	2,823	1,436	4.76	302
1924	12,049.68	11,389	7,908	4,142	5.77	718
1925	51,134.96	48,353	33,575	17,560	5.67	3,097
1926	61,379.57	58,053	40,311	21,069	5.59	3,769
1927	38,237.84	36,162	25,110	13,128	5.54	2,370
1928	27,369.04	25,615	17,787	9,582	6.54	1,465
1929	26,391.67	24,692	17,146	9,246	6.51	1,420
1930	16,618.22	15,538	10,789	5,829	6.50	897
1931	20,039.24	18,721	12,999	7,040	6.51	1,081
1932	37,743.30	35,226	24,460	13,283	6.54	2,031
1933	3,624.78	3,346	2,323	1,302	7.54	173
1934	9,760.10	8,997	6,247	3,513	7.59	463
1935	31,009.51	28,541	19,818	11,192	7.65	1,463
1936	32,736.81	30,079	20,886	11,851	7.73	1,533
1937	25,239.11	23,142	16,069	9,170	7.84	1,170
1938	31,856.57	29,142	20,236	11,621	7.96	1,460
1939	38,741.53	35,356	24,550	14,192	8.09	1,754
1940	47,048.95	42,824	29,736	17,313	8.24	2,101
1941	42,562.61	38,626	26,821	15,742	8.41	1,872
1942	37,089.74	33,551	23,297	13,793	8.59	1,606
1943	3,924.75	3,539	2,457	1,468	8.79	167
1944	13,008.32	11,583	8,043	4,965	9.79	507
1945	49,868.76	44,234	30,715	19,154	10.00	1,915
1946	21,538.56	19,029	13,213	8,326	10.22	815
1947	28,105.72	24,727	17,170	10,936	10.45	1,047
1948	90,121.98	78,929	54,807	35,315	10.71	3,297
1949	69,661.91	60,717	42,161	27,501	10.97	2,507
1950	180,680.06	158,023	109,728	70,952	10.54	6,732
1951	127,202.85	110,666	76,844	50,359	10.83	4,650
1952	129,474.89	112,022	77,786	51,689	11.14	4,640
1953	209,947.20	180,576	125,388	84,559	11.47	7,372
1954	252,600.23	215,923	149,932	102,668	11.80	8,701
1955	374,048.33	317,717	220,616	153,432	12.15	12,628
1956	307,623.75	259,573	180,242	127,382	12.50	10,191
1957	167,462.82	140,317	97,433	70,030	12.87	5,441
1958	201,356.15	167,488	116,300	85,056	13.24	6,424
1959	236,905.64	195,589	135,813	101,093	13.62	7,422
1960	450,255.95	368,850	256,122	194,134	14.02	13,847
1961	157,187.87	127,715	88,683	68,505	14.42	4,751
1962	272,321.21	221,070	153,506	118,815	14.26	8,332
1963	161,848.90	130,224	90,425	71,424	14.69	4,862
1964	574,605.05	458,133	318,118	256,487	15.13	16,952

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S2.5						
1965	385,303.32	304,313	211,308	173,995	15.57	11,175
1966	668,498.60	522,766	362,998	305,501	16.03	19,058
1967	547,948.15	424,112	294,494	253,454	16.50	15,361
1968	497,848.97	381,303	264,769	233,080	16.96	13,743
1969	545,236.43	416,015	288,872	256,364	16.93	15,143
1970	778,137.87	587,027	407,619	370,519	17.42	21,270
1971	1,187,176.60	885,040	614,553	572,624	17.92	31,954
1972	851,633.57	627,143	435,475	416,159	18.43	22,581
1973	1,280,942.39	931,501	646,814	634,128	18.94	33,481
1974	6,207,623.80	4,455,832	3,094,035	3,113,589	19.46	159,999
1975	1,222,929.57	865,956	601,301	621,629	19.99	31,097
1976	1,422,376.24	993,103	689,590	732,786	20.53	35,693
1977	1,742,881.25	1,199,451	832,873	910,008	21.07	43,190
1978	3,233,237.37	2,192,135	1,522,172	1,711,065	21.61	79,179
1979	3,252,800.77	2,171,245	1,507,666	1,745,135	22.17	78,716
1980	2,709,464.21	1,779,576	1,235,700	1,473,764	22.73	64,838
1981	2,841,699.29	1,835,738	1,274,697	1,567,002	23.29	67,282
1982	2,054,210.99	1,304,424	905,764	1,148,447	23.86	48,133
1983	2,560,675.95	1,597,094	1,108,988	1,451,688	24.44	59,398
1984	7,165,985.18	4,387,016	3,046,250	4,119,735	25.02	164,658
1985	5,136,206.81	3,084,806	2,142,024	2,994,183	25.60	116,960
1986	7,088,589.30	4,173,761	2,898,171	4,190,418	26.19	160,001
1987	7,760,960.74	4,475,746	3,107,863	4,653,098	26.79	173,688
1988	9,901,829.90	5,588,593	3,880,600	6,021,230	27.40	219,753
1989	11,709,186.30	6,463,471	4,488,097	7,221,089	28.00	257,896
1990	7,843,666.10	4,204,205	2,919,310	4,924,356	29.00	169,805
1991	7,264,838.97	3,800,964	2,639,308	4,625,531	29.61	156,215
1992	7,332,270.88	3,741,658	2,598,128	4,734,143	30.23	156,604
1993	14,152,644.55	7,036,695	4,886,131	9,266,514	30.85	300,373
1994	6,488,721.81	3,119,777	2,166,307	4,322,415	31.85	135,712
1995	10,661,376.45	4,983,127	3,460,177	7,201,199	32.48	221,712
1996	5,411,399.32	2,440,541	1,694,660	3,716,739	33.48	111,014
1997	11,705,684.19	5,117,725	3,553,639	8,152,045	34.11	238,993
1998	18,400,483.43	7,788,925	5,408,464	12,992,019	34.74	373,979
1999	13,320,946.09	5,417,629	3,761,886	9,559,060	35.74	267,461
2000	19,662,325.67	7,670,273	5,326,074	14,336,252	36.74	390,208
2001	20,629,319.19	7,752,498	5,383,170	15,246,149	37.38	407,869
2002	25,837,398.20	9,275,626	6,440,797	19,396,601	38.38	505,383
2003	32,522,711.26	11,200,822	7,777,612	24,745,099	39.02	634,165
2004	34,492,126.06	11,299,620	7,846,216	26,645,910	40.02	665,815
2005	49,859,016.51	15,496,182	10,760,219	39,098,798	41.02	953,164
2006	46,605,392.69	13,701,985	9,514,367	37,091,026	42.02	882,699

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S2.5						
2007	68,616,570.51	19,130,300	13,283,673	55,332,898	42.67	1,296,763
2008	74,563,938.21	19,535,752	13,565,210	60,998,728	43.67	1,396,811
2009	102,679,438.94	25,156,463	17,468,112	85,211,327	44.67	1,907,574
2010	139,962,874.94	31,939,528	22,178,128	117,784,747	45.67	2,579,040
2011	112,727,826.08	23,808,117	16,531,849	96,195,977	46.67	2,061,195
2012	82,509,146.37	16,039,778	11,137,680	71,371,466	47.67	1,497,199
2013	67,123,013.89	11,981,458	8,319,669	58,803,345	48.32	1,216,957
2014	92,769,788.67	14,982,321	10,403,405	82,366,384	49.32	1,670,040
2015	89,586,047.74	12,945,184	8,988,860	80,597,188	50.32	1,601,693
2016	122,976,672.13	15,679,526	10,887,529	112,089,143	51.32	2,184,122
2017	137,948,990.89	15,243,363	10,584,667	127,364,324	52.32	2,434,333
2018	132,148,712.68	12,355,905	8,579,677	123,569,036	53.32	2,317,499
2019	141,556,447.27	10,829,068	7,519,475	134,036,972	54.32	2,467,544
2020	108,676,482.74	6,466,251	4,490,027	104,186,456	55.32	1,883,342
2021	119,296,729.14	5,070,111	3,520,577	115,776,152	56.32	2,055,685
2022	101,320,005.10	2,583,660	1,794,038	99,525,967	57.32	1,736,322
2023	124,995,780.26	1,062,464	737,753	124,258,027	58.32	2,130,625
	2,239,076,813.54	424,462,731	294,737,880	1,944,338,934		41,116,107
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.3 1.84

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S3						
1887	26,894.40	25,698	17,844	9,050	6.36	1,423
1890	222.55	211	147	76	7.35	10
1891	696.09	655	455	241	8.34	29
1892	14,494.55	13,723	9,529	4,966	7.39	672
1893	706.84	664	461	246	8.39	29
1895	368.44	346	240	128	8.49	15
1896	1,926.44	1,793	1,245	681	9.48	72
1897	3,342.53	3,129	2,173	1,170	8.64	135
1898	2,009.12	1,866	1,296	713	9.64	74
1899	11,119.78	10,384	7,210	3,910	8.83	443
1900	7,052.34	6,532	4,536	2,516	9.84	256
1901	85.52	79	55	31	10.83	3
1902	45.47	42	29	16	10.08	2
1903	247.27	226	157	90	11.08	8
1904	4,291.98	3,949	2,742	1,550	10.36	150
1905	31,099.46	28,375	19,703	11,396	11.38	1,001
1906	7,194.59	6,594	4,579	2,616	10.71	244
1907	29,403.26	26,719	18,553	10,850	11.71	927
1908	25,118.48	22,918	15,914	9,204	11.09	830
1909	88,897.25	80,416	55,839	33,058	12.08	2,737
1910	2,949.88	2,678	1,860	1,090	11.50	95
1911	1,163.13	1,047	727	436	12.50	35
1912	3,238.25	2,925	2,031	1,207	11.95	101
1913	18,244.67	16,329	11,339	6,906	12.96	533
1914	4,458.85	4,004	2,780	1,679	12.45	135
1916	2,486.08	2,218	1,540	946	12.99	73
1918	21,550.80	19,098	13,261	8,290	13.55	612
1919	145.61	128	89	57	14.55	4
1920	6,666.92	5,866	4,073	2,594	14.14	183
1921	56.52	49	34	23	15.15	2
1923	44,187.11	38,191	26,519	17,668	15.78	1,120
1924	68,664.55	59,436	41,271	27,394	15.45	1,773
1925	79,798.19	68,387	47,486	32,312	16.44	1,965
1926	145,992.53	125,262	86,979	59,014	16.14	3,656
1927	23,029.43	19,557	13,580	9,449	17.14	551
1928	13,634.17	11,589	8,047	5,587	16.85	332
1929	30,716.69	25,833	17,938	12,779	17.87	715
1930	14,516.10	12,215	8,482	6,034	17.61	343
1931	35,713.44	29,731	20,645	15,068	18.61	810
1932	13,214.78	11,003	7,640	5,575	18.40	303
1933	23,474.46	19,334	13,425	10,049	19.38	519
1934	3,822.00	3,147	2,185	1,637	19.20	85

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S3						
1935	7,281.34	5,993	4,161	3,120	19.03	164
1936	905.97	737	512	394	20.02	20
1937	16,139.82	13,123	9,112	7,028	19.88	354
1938	297.91	239	166	132	20.88	6
1939	6,507.97	5,225	3,628	2,880	20.76	139
1940	62,180.17	49,321	34,247	27,933	21.77	1,283
1941	27,697.16	21,936	15,232	12,465	21.67	575
1942	76,543.89	59,888	41,585	34,959	22.67	1,542
1943	666.91	521	362	305	22.60	13
1944	4,838.74	3,732	2,591	2,248	23.59	95
1945	15,607.22	12,007	8,337	7,270	23.54	309
1946	3,197.66	2,429	1,687	1,511	24.54	62
1947	287,328.46	217,623	151,113	136,215	24.51	5,558
1948	225,859.75	168,808	117,217	108,643	25.52	4,257
1949	196,469.15	146,370	101,636	94,833	25.50	3,719
1950	347,705.68	255,564	177,458	170,248	26.50	6,424
1951	235,502.77	172,435	119,735	115,768	26.51	4,367
1952	256,346.09	185,133	128,552	127,794	27.50	4,647
1953	1,011,894.32	727,653	505,267	506,627	27.54	18,396
1954	672,461.72	476,708	331,016	341,446	28.54	11,964
1955	289,975.07	204,606	142,074	147,901	28.58	5,175
1956	178,215.25	123,895	86,030	92,185	29.59	3,115
1957	138,199.71	95,579	66,368	71,832	29.65	2,423
1958	403,500.01	274,864	190,860	212,640	30.65	6,938
1959	1,105,677.05	748,764	519,926	585,751	30.74	19,055
1960	524,768.19	349,915	242,974	281,794	31.73	8,881
1961	632,525.42	419,048	290,978	341,547	31.84	10,727
1962	965,807.22	629,610	437,188	528,619	32.84	16,097
1963	656,199.03	420,820	292,208	363,991	33.84	10,756
1964	1,119,385.88	712,601	494,815	624,571	33.96	18,391
1965	1,161,321.14	726,987	504,804	656,517	34.95	18,784
1966	1,932,930.23	1,189,139	825,713	1,107,217	35.96	30,790
1967	1,688,387.49	1,030,254	715,386	973,001	36.09	26,960
1968	612,600.63	367,193	254,971	357,630	37.09	9,642
1969	479,420.14	282,187	195,945	283,475	38.09	7,442
1970	840,001.76	489,889	340,168	499,834	38.24	13,071
1971	1,106,369.99	633,065	439,587	666,783	39.25	16,988
1972	1,238,015.86	695,022	482,608	755,408	40.24	18,773
1973	1,478,921.61	821,541	570,461	908,461	40.41	22,481
1974	3,042,484.19	1,656,633	1,150,331	1,892,153	41.41	45,693
1975	4,925,535.57	2,627,773	1,824,670	3,100,866	42.41	73,116
1976	320,294.33	167,354	116,207	204,087	43.41	4,701

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S3						
1977	1,124,257.52	580,342	402,977	721,281	43.59	16,547
1978	1,470,611.42	742,659	515,687	954,924	44.59	21,416
1979	3,270,094.13	1,615,427	1,121,718	2,148,376	45.59	47,124
1980	1,913,281.32	923,732	641,420	1,271,861	46.59	27,299
1981	1,712,474.12	807,945	561,020	1,151,454	47.59	24,195
1982	2,002,386.11	930,709	646,265	1,356,121	47.79	28,377
1983	632,710.11	286,997	199,285	433,425	48.79	8,883
1984	1,445,331.21	639,415	443,996	1,001,335	49.79	20,111
1985	3,261,682.76	1,406,438	976,601	2,285,082	50.79	44,991
1986	1,904,069.72	799,709	555,301	1,348,769	51.79	26,043
1987	2,895,541.90	1,183,698	821,935	2,073,607	52.79	39,280
1988	3,715,486.07	1,477,277	1,025,790	2,689,696	53.79	50,004
1989	6,088,313.53	2,352,524	1,633,542	4,454,772	54.79	81,306
1990	3,042,740.82	1,141,636	792,728	2,250,013	55.79	40,330
1991	2,959,706.30	1,077,333	748,077	2,211,629	56.79	38,944
1992	1,970,861.74	701,627	487,195	1,483,667	56.99	26,034
1993	6,386,199.02	2,200,684	1,528,108	4,858,091	58.00	83,760
1994	8,693,449.81	2,898,396	2,012,584	6,680,866	58.99	113,254
1995	6,768,879.98	2,179,579	1,513,453	5,255,427	60.00	87,590
1996	4,904,460.02	1,524,306	1,058,446	3,846,014	60.99	63,060
1997	5,483,726.19	1,641,828	1,140,050	4,343,676	62.00	70,059
1998	19,737,995.29	5,688,490	3,949,966	15,788,029	62.99	250,643
1999	11,880,169.07	3,288,431	2,283,416	9,596,753	64.00	149,949
2000	16,782,489.61	4,457,429	3,095,144	13,687,346	64.99	210,607
2001	16,405,671.54	4,170,322	2,895,783	13,509,889	66.00	204,695
2002	12,648,369.00	3,073,554	2,134,210	10,514,159	66.99	156,951
2003	8,412,142.95	1,948,252	1,352,825	7,059,318	68.00	103,814
2004	13,177,393.48	2,904,298	2,016,683	11,160,710	68.99	161,773
2005	12,358,224.86	2,582,869	1,793,489	10,564,736	70.00	150,925
2006	22,041,198.93	4,359,749	3,027,317	19,013,882	70.99	267,839
2007	6,397,354.52	1,192,467	828,024	5,569,331	72.00	77,352
2008	11,613,304.22	2,034,651	1,412,818	10,200,486	72.99	139,752
2009	6,487,709.69	1,062,687	737,907	5,749,803	74.00	77,700
2010	3,195,864.62	487,689	338,641	2,857,224	74.99	38,101
2011	19,429,610.34	2,743,461	1,905,001	17,524,609	76.00	230,587
2012	28,199,339.95	3,665,914	2,545,532	25,653,808	76.99	333,210
2013	44,768,839.77	5,309,584	3,686,862	41,081,978	78.00	526,692
2014	30,204,766.88	3,243,992	2,252,559	27,952,208	78.99	353,870
2015	31,121,344.05	2,987,649	2,074,560	29,046,784	80.00	363,085
2016	22,587,599.82	1,915,428	1,330,032	21,257,568	80.99	262,472
2017	33,972,005.22	2,493,545	1,731,464	32,240,541	82.00	393,177
2018	30,695,668.18	1,909,271	1,325,757	29,369,911	82.99	353,897

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S3						
2019	45,160,386.99	2,294,148	1,593,008	43,567,379	84.00	518,659
2020	48,943,665.01	1,938,169	1,345,823	47,597,842	84.99	560,040
2021	36,516,393.90	1,029,762	715,045	35,801,349	86.00	416,295
2022	25,789,610.93	438,423	304,432	25,485,179	86.99	292,967
2023	70,667,322.27	395,737	274,791	70,392,531	88.00	799,915
	729,949,613.88	112,632,762	78,209,791	651,739,823		8,830,472
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						73.8 1.21

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 75-R3						
1930	0.21					
1947	5,800.95	4,926	3,421	2,380	13.59	175
1948	113.27	96	67	46	13.79	3
1949	2,250.02	1,894	1,315	935	14.00	67
1950	355.91	296	206	150	14.99	10
1951	181.96	150	104	78	15.22	5
1952	326.76	269	187	140	15.46	9
1953	836,673.34	684,231	475,115	361,558	15.71	23,015
1954	82,605.61	66,597	46,244	36,362	16.71	2,176
1955	244,889.57	196,255	136,275	108,615	16.97	6,400
1956	75,321.90	59,994	41,659	33,663	17.25	1,951
1957	4,716.86	3,701	2,570	2,147	18.25	118
1958	1,874.69	1,461	1,014	861	18.54	46
1959	367.38	284	197	170	18.83	9
1960	13,234.28	10,085	7,003	6,231	19.83	314
1961	43,711.76	33,055	22,953	20,759	20.15	1,030
1962	17,465.89	13,105	9,100	8,366	20.47	409
1963	66,231.48	48,885	33,945	32,286	21.47	1,504
1964	4,748.34	3,475	2,413	2,335	21.80	107
1965	66,707.31	48,389	33,600	33,107	22.15	1,495
1966	7,783.79	5,550	3,854	3,930	23.15	170
1967	3,451.52	2,437	1,692	1,760	23.50	75
1968	26,192.73	18,317	12,719	13,474	23.87	564
1969	884,644.58	607,485	421,824	462,821	24.87	18,610
1970	22,840.84	15,518	10,775	12,066	25.24	478
1971	28,080.69	18,870	13,103	14,978	25.62	585
1972	26,791.98	17,661	12,263	14,529	26.62	546
1973	47,440.87	30,903	21,458	25,983	27.02	962
1974	12,849.23	8,206	5,698	7,151	28.02	255
1975	50,087.81	31,580	21,928	28,160	28.42	991
1976	4,143.67	2,578	1,790	2,354	28.84	82
1977	3,407.48	2,076	1,442	1,965	29.83	66
1978	405.31	243	169	236	30.26	8
1979	51,868.08	30,467	21,156	30,712	31.26	982
1980	48,531.62	28,080	19,498	29,034	31.68	916
1981	60,311.12	34,347	23,850	36,461	32.13	1,135
1983	157,758.42	86,262	59,898	97,860	33.57	2,915
1984	5,242.49	2,795	1,941	3,301	34.58	95
1985	119,959.14	62,811	43,615	76,344	35.03	2,179
1986	7,496.66	3,823	2,655	4,842	36.03	134
1991	357.96	162	112	246	39.44	6
1992	227,009.24	100,111	69,515	157,494	39.93	3,944

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 75-R3						
1993	17,043.98	7,278	5,054	11,990	40.93	293
1997	23,912.55	8,998	6,248	17,665	43.92	402
1999	2,105.80	738	512	1,594	45.43	35
2000	7,909.60	2,677	1,859	6,051	45.94	132
2001	12,097.49	3,920	2,722	9,375	46.94	200
2002	101,069.83	31,291	21,728	79,342	47.94	1,655
2003	105,512.70	31,358	21,774	83,739	48.47	1,728
2004	367,496.30	103,928	72,165	295,331	49.46	5,971
2006	36,371.03	9,293	6,453	29,918	50.99	587
2007	499.16	121	84	415	51.52	8
2012	128,042.98	21,947	15,240	112,803	55.61	2,028
2013	226,271.26	35,389	24,573	201,698	56.62	3,562
2014	55,344.91	7,887	5,477	49,868	57.17	872
2015	76,043.84	9,696	6,733	69,311	58.17	1,192
2016	106,693.89	12,078	8,387	98,307	58.73	1,674
2018	596,695.92	49,884	34,637	562,059	60.29	9,323
2020	1,915.02	103	72	1,843	61.86	30
2021	99,760.29	3,841	2,667	97,093	62.44	1,555
2022	4,432.71	104	72	4,361	62.60	70
2023	108,958.98	861	598	108,361	62.79	1,726
	5,342,410.96	2,628,822	1,825,398	3,517,013		107,584

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.7 2.01

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.05 MAINS AND ACCESSORIES - LOCK JOINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 75-R5						
1926	3,628.51	3,573	2,481	1,148	1.50	765
1948	1,806.51	1,650	1,146	661	7.14	93
1949	7.91	7	5	3	7.47	
1950	15.16	14	10	5	7.80	1
1954	161,914.94	141,789	98,455	63,460	9.87	6,430
1955	233,836.27	203,438	141,263	92,573	10.24	9,040
1956	390,516.58	337,406	234,288	156,229	10.62	14,711
1957	528,229.97	449,629	312,213	216,017	11.62	18,590
1958	1,481,646.22	1,251,991	869,356	612,290	12.02	50,939
1959	210,855.41	175,432	121,816	89,039	13.02	6,839
1960	609,649.19	503,265	349,456	260,193	13.42	19,388
1961	25,026.15	20,334	14,119	10,907	14.42	756
1965	7,738.03	5,975	4,149	3,589	17.26	208
1967	28,511.51	21,424	14,876	13,636	18.69	730
1973	304,545.32	207,639	144,180	160,365	23.57	6,804
1977	260,984.38	163,846	113,772	147,212	27.57	5,340
1981	67,605.50	39,076	27,134	40,472	31.03	1,304
1983	121,307.42	66,816	46,395	74,912	33.03	2,268
1989	109,738.43	51,489	35,753	73,985	39.03	1,896
2017	189,431.67	16,746	11,628	177,804	67.03	2,653
	4,736,995.08	3,661,539	2,542,495	2,194,500		148,755
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.8 3.14

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 90-R3						
1904	138.92	131	91	48	7.09	7
1905	550.06	515	358	192	8.08	24
1906	3,753.29	3,484	2,419	1,334	9.09	147
1907	2,354.94	2,195	1,524	831	8.50	98
1908	2,698.20	2,493	1,731	967	9.50	102
1909	528.49	490	340	188	8.96	21
1910	77.21	71	49	28	9.95	3
1911	119.86	111	77	43	9.45	5
1912	4.51	4	3	2	10.45	
1913	0.01					
1914	0.92	1	1			
1915	2.67	2	1	2	10.55	
1916	7.68	7	5	3	11.55	
1918	150.86	137	95	56	10.78	5
1919	98.69	89	62	37	11.78	3
1920	354.16	319	222	132	11.45	12
1921	2,068.00	1,844	1,280	788	12.44	63
1922	1,269.92	1,134	787	483	12.14	40
1923	7,138.45	6,313	4,384	2,754	13.14	210
1924	4,167.62	3,691	2,563	1,605	12.85	125
1925	3,635.63	3,187	2,213	1,423	13.87	103
1926	3,762.28	3,301	2,292	1,470	13.61	108
1927	2,605.58	2,263	1,571	1,035	14.61	71
1928	4,022.57	3,496	2,428	1,595	14.40	111
1929	2,031.27	1,747	1,213	818	15.38	53
1930	1,531.03	1,317	914	617	15.20	41
1931	3,651.58	3,107	2,157	1,495	16.20	92
1932	761.19	648	450	311	16.02	19
1933	357.54	301	209	149	17.03	9
1934	190.00	160	111	79	16.88	5
1935	826.98	688	478	349	17.88	20
1936	1,995.83	1,659	1,152	844	17.77	47
1937	836.63	688	478	359	18.76	19
1938	1,602.74	1,316	914	689	18.67	37
1939	1,619.01	1,313	912	707	19.67	36
1940	1,193.57	967	671	523	19.59	27
1941	2,651.07	2,121	1,473	1,178	20.60	57
1942	3,130.06	2,500	1,736	1,394	20.54	68
1943	378.74	299	208	171	21.54	8
1944	403.45	318	221	182	21.52	8
1945	315.14	245	170	145	22.51	6
1946	754.06	584	406	348	22.50	15

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 90-R3						
1947	1,816.71	1,390	965	852	23.50	36
1948	1,923.74	1,467	1,019	905	23.50	39
1949	4,124.60	3,103	2,155	1,970	24.51	80
1950	4,674.89	3,505	2,434	2,241	24.54	91
1951	32,340.54	23,916	16,607	15,734	25.54	616
1952	77,874.49	57,347	39,821	38,053	25.59	1,487
1953	167,079.70	121,333	84,251	82,829	26.58	3,116
1954	115,655.13	82,786	57,485	58,170	27.59	2,108
1955	91,856.43	65,439	45,439	46,417	27.65	1,679
1956	105,818.30	74,284	51,581	54,237	28.65	1,893
1957	92,019.19	64,248	44,612	47,407	28.74	1,650
1958	119,730.63	82,351	57,183	62,548	29.73	2,104
1959	163,516.26	111,796	77,629	85,887	29.84	2,878
1960	157,498.53	106,012	73,612	83,887	30.84	2,720
1961	111,985.69	74,896	52,006	59,980	30.95	1,938
1962	175,622.32	115,559	80,242	95,380	31.96	2,984
1963	162,474.38	105,186	73,039	89,435	32.95	2,714
1964	124,806.69	80,201	55,690	69,117	33.09	2,089
1965	184,676.07	116,678	81,019	103,657	34.09	3,041
1966	168,402.77	105,555	73,295	95,108	34.24	2,778
1967	147,921.13	91,090	63,251	84,670	35.25	2,402
1968	146,366.01	88,551	61,488	84,878	36.24	2,342
1969	147,726.67	88,562	61,496	86,231	36.41	2,368
1970	127,898.10	75,268	52,264	75,634	37.41	2,022
1971	172,967.49	100,805	69,997	102,970	37.59	2,739
1972	207,485.02	118,598	82,352	125,133	38.59	3,243
1973	180,921.35	101,425	70,427	110,494	39.59	2,791
1974	181,204.10	100,460	69,757	111,447	39.79	2,801
1975	152,631.30	82,909	57,570	95,061	40.79	2,330
1976	78,392.99	42,081	29,220	49,173	40.99	1,200
1977	185,204.19	97,306	67,567	117,637	42.00	2,801
1978	334,664.68	172,085	119,492	215,173	42.99	5,005
1979	291,155.25	147,703	102,562	188,593	43.22	4,364
1980	221,143.39	109,665	76,149	144,994	44.22	3,279
1981	232,893.93	113,839	79,047	153,847	44.45	3,461
1982	346,859.28	165,521	114,934	231,925	45.46	5,102
1983	305,174.61	142,150	98,706	206,469	46.45	4,445
1984	352,356.70	161,450	112,107	240,250	46.71	5,143
1985	477,201.65	213,118	147,985	329,217	47.71	6,900
1986	425,474.58	185,081	128,516	296,959	48.71	6,096
1987	405,780.11	173,268	120,314	285,466	48.97	5,829
1988	471,940.87	196,044	136,129	335,812	49.97	6,720

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 90-R3						
1989	496,948.34	200,568	139,270	357,678	50.97	7,017
1990	621,737.63	245,773	170,660	451,078	51.25	8,802
1991	549,688.93	210,806	146,379	403,310	52.25	7,719
1992	265,286.40	98,607	68,471	196,815	53.25	3,696
1993	561,907.24	203,972	141,634	420,273	53.53	7,851
1994	915,659.46	321,396	223,170	692,489	54.54	12,697
1995	823,999.04	279,500	194,079	629,920	55.53	11,344
1996	703,987.39	232,316	161,315	542,672	55.83	9,720
1997	931,665.89	296,270	205,724	725,942	56.83	12,774
1998	705,321.79	215,828	149,866	555,456	57.83	9,605
1999	993,146.73	294,369	204,404	788,743	58.15	13,564
2000	911,857.53	259,332	180,075	731,783	59.14	12,374
2001	687,718.52	187,197	129,986	557,733	60.15	9,272
2002	1,136,116.82	298,003	206,927	929,190	60.47	15,366
2003	245,962.99	61,515	42,715	203,248	61.47	3,306
2004	983,930.92	234,077	162,538	821,393	62.47	13,149
2005	523,630.96	119,178	82,755	440,876	62.80	7,020
2006	1,452,354.84	312,547	217,026	1,235,329	63.80	19,363
2007	1,174,651.56	238,454	165,577	1,009,075	64.80	15,572
2008	1,297,409.32	249,362	173,152	1,124,257	65.15	17,256
2009	957,936.94	172,237	119,598	838,339	66.15	12,673
2010	3,502,009.82	586,236	407,069	3,094,941	67.15	46,090
2011	2,933,645.35	458,235	318,188	2,615,457	67.50	38,748
2012	4,111,134.04	591,181	410,503	3,700,631	68.50	54,024
2013	2,571,684.60	337,405	234,287	2,337,398	69.50	33,632
2014	3,316,490.51	396,984	275,657	3,040,834	69.87	43,521
2015	5,154,897.67	552,090	383,359	4,771,539	70.87	67,328
2016	4,223,090.77	399,082	277,114	3,945,977	71.87	54,904
2017	6,244,285.25	515,778	358,145	5,886,140	72.24	81,480
2018	7,601,521.21	530,586	368,428	7,233,093	73.24	98,759
2019	6,394,877.77	368,345	255,771	6,139,107	73.62	83,389
2020	5,794,341.04	259,586	180,251	5,614,090	74.62	75,236
2021	4,589,903.80	147,795	102,625	4,487,279	75.02	59,814
2022	4,562,366.19	88,966	61,776	4,500,590	75.42	59,674
2023	5,868,088.44	38,729	26,893	5,841,195	75.26	77,614
	91,530,256.57	14,221,592	9,875,170	81,655,087		1,225,602

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 66.6 1.34

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 58-R4						
1950	474.31	453	315	159	3.42	46
1952	65.55	62	43	23	3.68	6
1954	11,965.15	11,226	7,795	4,170	4.58	910
1955	2,059.75	1,933	1,342	718	4.50	160
1956	19,310.79	17,988	12,490	6,821	4.96	1,375
1957	5,200.04	4,841	3,361	1,839	4.93	373
1958	13,116.05	12,114	8,412	4,704	5.42	868
1959	11,582.89	10,609	7,367	4,216	5.92	712
1960	1,290.98	1,180	819	472	5.94	79
1961	2,853.30	2,586	1,796	1,057	6.47	163
1962	8,178.16	7,393	5,134	3,044	6.53	466
1963	11,356.39	10,169	7,061	4,295	7.07	607
1964	13,726.56	12,170	8,451	5,276	7.61	693
1965	13,594.07	12,009	8,339	5,255	7.72	681
1966	36,916.49	32,265	22,404	14,512	8.29	1,751
1967	46,300.56	40,022	27,790	18,511	8.86	2,089
1968	31,601.73	27,184	18,876	12,726	9.02	1,411
1969	34,276.43	29,142	20,236	14,040	9.60	1,462
1970	24,640.59	20,698	14,372	10,269	10.19	1,008
1971	19,933.62	16,535	11,482	8,452	10.79	783
1972	38,458.71	31,490	21,866	16,593	11.40	1,456
1973	14,773.35	11,937	8,289	6,484	12.00	540
1974	17,310.91	13,797	9,580	7,731	12.61	613
1975	73,995.39	58,138	40,370	33,625	13.23	2,542
1976	11,224.29	8,690	6,034	5,190	13.85	375
1977	5,974.71	4,556	3,164	2,811	14.48	194
1978	2,598.88	1,951	1,355	1,244	15.10	82
1979	980.29	724	503	477	15.74	30
1980	1,099.55	799	555	545	16.38	33
1981	13,797.21	9,851	6,840	6,957	17.02	409
1982	25,193.54	17,671	12,270	12,924	17.67	731
1983	471.90	325	226	246	18.32	13
1984	869.90	588	408	462	18.98	24
1985	59,979.48	39,490	27,421	32,558	19.98	1,630
1986	106.21	69	48	58	20.64	3
1987	189.87	120	83	107	21.31	5
1988	453,104.14	279,882	194,344	258,760	21.97	11,778
1989	321,015.84	192,706	133,811	187,205	22.97	8,150
1990	2,562,494.74	1,502,134	1,043,050	1,519,445	23.65	64,247
1991	804,129.58	459,962	319,388	484,742	24.32	19,932
1992	623,482.07	345,658	240,018	383,464	25.32	15,145
1993	466,689.30	251,919	174,927	291,762	26.00	11,222

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 58-R4						
1994	504,718.80	263,564	183,013	321,706	26.99	11,919
1995	95,142.76	48,266	33,515	61,628	27.68	2,226
1996	564,986.25	276,561	192,038	372,948	28.68	13,004
1997	14,790.20	7,016	4,872	9,918	29.36	338
1998	8,547.24	3,901	2,709	5,838	30.37	192
1999	17,203.07	7,545	5,239	11,964	31.36	382
2000	1,607,739.64	680,074	472,229	1,135,511	32.06	35,418
2001	273,830.82	110,901	77,007	196,824	33.06	5,954
2002	7,145,583.56	2,765,341	1,920,193	5,225,391	34.06	153,417
2003	873,125.48	323,930	224,930	648,195	34.75	18,653
2004	1,085,757.89	383,273	266,137	819,621	35.75	22,926
2005	276,296.63	92,504	64,233	212,064	36.75	5,770
2006	1,606,083.62	508,807	353,305	1,252,779	37.75	33,186
2007	206,048.50	61,876	42,965	163,084	38.45	4,241
2008	3,389,830.88	956,271	664,014	2,725,817	39.45	69,095
2009	1,021,415.52	269,552	187,171	834,245	40.45	20,624
2010	1,865,506.80	458,355	318,272	1,547,235	41.45	37,328
2011	66,246.15	15,071	10,465	55,781	42.45	1,314
2012	21,009.61	4,397	3,053	17,957	43.45	413
2016	20,694.22	2,839	1,971	18,723	47.15	397
	26,470,940.91	10,743,080	7,459,766	19,011,175		591,594
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.1 2.23

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.08 MAINS AND ACCESSORIES - CEMENT WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 90-R3						
1908	8,799.66	8,131	5,646	3,154	9.50	332
1909	2,526.04	2,343	1,627	899	8.96	100
1910	1,307.07	1,202	835	472	9.95	47
1911	1,572.10	1,450	1,007	565	9.45	60
1912	347.17	317	220	127	10.45	12
1913	8,457.91	7,758	5,387	3,071	9.98	308
1918	500.90	454	315	186	10.78	17
1922	51.32	46	32	19	12.14	2
1923	99.63	88	61	39	13.14	3
1927	6.70	6	4	3	14.61	
1959	49.81	34	24	26	29.84	1
1962	63.95	42	29	35	31.96	1
2006	0.14					
2010	15,288.57	2,559	1,777	13,512	67.15	201
2011	46,774.31	7,306	5,073	41,701	67.50	618
2021	87,120.82	2,805	1,948	85,173	75.02	1,135
	172,966.10	34,541	23,985	148,981		2,837

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.5 1.64

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S0.5						
1925	0.25					
1926	26.27	26	26			
1927	86.24	85	59	27	1.54	18
1928	48.42	48	48			
1929	48.43	48	48			
1930	89.81	87	60	30	2.65	11
1931	96.53	94	65	32	2.74	12
1932	80.43	78	54	26	2.84	9
1933	104.97	102	71	34	2.95	12
1934	124.29	119	83	41	3.96	10
1935	85.86	82	57	29	4.09	7
1936	77.55	74	51	27	4.24	6
1937	102.76	98	68	35	4.41	8
1938	243.85	231	160	84	4.59	18
1939	137.30	130	90	47	4.79	10
1940	161.82	151	105	57	5.79	10
1941	40.94	38	26	15	6.00	2
1942	9.31	9	9			
1943	1.68	2	2			
1944	13.69	13	9	5	6.71	1
1945	110.90	102	71	40	6.97	6
1946	169.34	155	108	61	7.25	8
1947	128.72	117	81	48	7.53	6
1948	282.26	256	178	104	7.83	13
1949	1,107.68	998	693	415	8.15	51
1950	721.47	647	449	272	8.47	32
1951	210.92	188	131	80	8.80	9
1952	1,734.55	1,538	1,068	667	9.15	73
1953	215.88	190	132	84	9.50	9
1954	477.11	418	290	187	9.87	19
1955	623.47	542	376	247	10.24	24
1956	667.16	576	400	267	10.62	25
1957	621.64	533	370	252	11.02	23
1958	243.22	209	145	98	10.84	9
1959	899.40	766	532	367	11.26	33
1960	42.63	36	25	18	11.68	2
1961	118.91	100	69	50	12.13	4
1962	208.92	175	121	88	12.03	7
1963	51.95	43	30	22	12.50	2
1964	173.11	142	99	74	12.96	6
1965	91.48	74	51	40	13.44	3
1966	1,837.74	1,490	1,034	804	13.42	60

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S0.5						
1967	811.53	651	452	360	13.92	26
1968	1,007.34	799	555	452	14.43	31
1969	2,598.49	2,053	1,425	1,173	14.47	81
1970	2,346.41	1,833	1,272	1,074	14.99	72
1971	370.09	288	200	170	15.07	11
1972	2,483.50	1,906	1,323	1,160	15.61	74
1973	710.69	542	376	335	15.72	21
1974	3,468.15	2,609	1,811	1,657	16.29	102
1975	3,346.59	2,500	1,736	1,611	16.44	98
1976	5,049.52	3,742	2,598	2,452	16.60	148
1977	7,620.24	5,563	3,862	3,758	17.20	218
1978	7,838.40	5,670	3,936	3,902	17.40	224
1979	8,811.02	6,312	4,382	4,429	17.61	252
1980	9,843.60	6,937	4,816	5,028	18.23	276
1981	942.96	657	456	487	18.48	26
1982	4,082.85	2,813	1,953	2,130	18.74	114
1983	22,808.76	15,519	10,774	12,035	19.02	633
1984	1,108.29	744	516	592	19.32	31
1985	4,274.78	2,831	1,965	2,310	19.64	118
1986	8,290.99	5,379	3,734	4,557	20.30	224
1988	3,662.82	2,315	1,607	2,056	20.68	99
1989	2,157.54	1,340	930	1,228	21.06	58
1990	17,942.69	10,940	7,595	10,348	21.45	482
1991	12,541.10	7,500	5,207	7,334	21.85	336
1992	13,838.41	8,108	5,629	8,209	22.26	369
1993	2,493.26	1,430	993	1,500	22.69	66
1994	1,680.63	947	657	1,024	22.86	45
1996	4,013.07	2,152	1,494	2,519	23.78	106
1997	2,041.88	1,071	744	1,298	24.01	54
1999	253.93	126	87	167	24.76	7
2000	22,847.26	11,008	7,642	15,205	25.28	601
2001	3,193.62	1,495	1,038	2,156	25.58	84
2003	675.71	295	205	471	26.45	18
2011	81,270.32	24,178	16,785	64,485	29.52	2,184
2012	11,833.72	3,280	2,277	9,557	29.99	319
2013	66,200.04	17,027	11,820	54,380	30.32	1,794
2014	33,843.66	7,974	5,536	28,308	30.82	918
2015	23,667.22	5,070	3,520	20,147	31.18	646
2016	19,918.79	3,824	2,655	17,264	31.56	547
2017	31,794.46	5,373	3,730	28,064	31.96	878
2019	12,252.28	1,478	1,026	11,226	32.81	342
2020	82,521.42	7,889	5,476	77,045	33.13	2,326

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S0.5						
2021	77,020.74	5,353	3,716	73,305	33.47	2,190
2022	415,217.83	17,605	12,222	402,996	33.84	11,909
2023	880,338.05	12,677	8,800	871,538	34.10	25,558
	1,933,353.51	240,613	167,077	1,766,277		55,274
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.0 2.86

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S5						
1939	82.83	83	83			
1940	0.31					
1941	9.52	10	10			
1942	0.64	1	1			
1943	0.02					
1946	14.69	15	15			
1947	6.01	6	6			
1948	9.01	9	9			
1949	0.60	1	1			
1952	395.72	390	271	125	0.96	125
1954	818.28	808	561	257	0.92	257
1955	129.58	128	89	41	0.94	41
1956	0.01					
1957	0.03					
1958	543.85	531	369	175	1.61	109
1959	0.01					
1960	220.44	214	149	71	1.86	38
1961	849.25	823	571	278	2.01	138
1962	3,062.96	2,976	2,066	997	1.79	557
1964	0.01					
1965	6,303.16	6,047	4,199	2,104	2.48	848
1971	2,482.00	2,319	1,610	872	3.68	237
1972	11,274.99	10,452	7,257	4,018	4.06	990
1973	5,321.97	4,891	3,396	1,926	4.45	433
1974	85,092.52	77,928	54,110	30,983	4.55	6,809
1975	110,755.21	100,455	69,751	41,004	4.97	8,250
1976	80,599.33	72,362	50,245	30,354	5.41	5,611
1977	51,554.46	45,791	31,795	19,759	5.85	3,378
1978	105,889.10	92,992	64,570	41,319	6.31	6,548
1979	215,959.60	186,438	129,454	86,506	7.05	12,270
1980	130,972.69	111,667	77,537	53,436	7.52	7,106
1981	64,297.15	53,830	37,377	26,920	8.26	3,259
1982	96,020.24	78,900	54,785	41,235	9.01	4,577
1983	108,595.78	87,528	60,776	47,820	9.75	4,905
1984	130,529.66	103,118	71,600	58,930	10.50	5,612
1985	262,849.22	203,393	141,227	121,622	11.25	10,811
1993	38,600.24	23,901	16,596	22,004	18.76	1,173
2000	25,108.11	11,977	8,316	16,792	25.76	652
2001	14,448.43	6,600	4,583	9,865	26.76	369
2002	27,797.07	12,131	8,423	19,374	27.76	698
2003	105,030.75	43,714	30,353	74,678	28.76	2,597
2004	75.90	30	21	55	29.76	2

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S5						
2006	57,218.38	20,324	14,112	43,106	31.76	1,357
2007	737.22	247	172	565	32.76	17
2008	40,524.31	12,749	8,852	31,672	33.76	938
2011	790,097.00	200,527	139,237	650,860	36.76	17,706
2012	194,103.63	45,304	31,457	162,647	37.76	4,307
2015	15,765.78	2,721	1,889	13,877	40.76	340
2016	51,686.41	7,867	5,463	46,223	41.76	1,107
2020	192,357.29	13,657	9,483	182,874	45.76	3,996
2021	177,935.28	9,039	6,276	171,659	46.76	3,671
2023	637.73	7	5	633	48.76	13
	3,206,764.38	1,654,901	1,149,128	2,057,636		121,852
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.9 3.80

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R2.5						
1966	42,499.11	38,368	26,642	15,857	6.19	2,562
1970	859.07	758	526	333	7.10	47
1971	4,221.63	3,702	2,571	1,651	7.38	224
1972	2,802.11	2,439	1,694	1,108	7.67	144
1973	300,179.45	259,235	180,007	120,172	7.98	15,059
1974	290,583.00	248,855	172,800	117,783	8.30	14,191
1975	105,747.01	89,758	62,326	43,421	8.64	5,026
1976	35,171.46	29,572	20,534	14,637	8.99	1,628
1977	36,216.15	30,146	20,933	15,283	9.36	1,633
1978	164,181.91	135,220	93,894	70,288	9.75	7,209
1979	106,884.37	87,047	60,444	46,440	10.14	4,580
1980	307,375.95	247,376	171,773	135,603	10.55	12,853
1981	39,521.75	31,412	21,812	17,710	10.97	1,614
1982	111,612.35	87,549	60,792	50,820	11.41	4,454
1983	1,835.28	1,420	986	849	11.85	72
1984	62,195.48	47,418	32,926	29,269	12.31	2,378
1985	1,609,024.39	1,208,056	838,848	770,176	12.78	60,264
1986	198,231.52	146,453	101,694	96,538	13.26	7,280
1987	68,340.93	49,643	34,471	33,870	13.75	2,463
1988	126,831.91	90,507	62,846	63,986	14.25	4,490
1989	216,485.57	151,626	105,286	111,200	14.76	7,534
1990	920,800.41	632,406	439,129	481,671	15.28	31,523
1991	28,817.05	19,293	13,397	15,420	16.04	961
1992	167,674.74	109,860	76,284	91,391	16.58	5,512
1993	182,707.64	117,024	81,259	101,449	17.12	5,926
1994	138,632.68	86,701	60,203	78,430	17.67	4,439
1995	649,667.40	396,232	275,135	374,532	18.23	20,545
1996	19,893.32	11,817	8,205	11,688	18.80	622
1997	10,132.32	5,853	4,064	6,068	19.37	313
1998	100,576.55	56,162	38,998	61,579	20.16	3,055
1999	54,039.27	29,257	20,315	33,724	20.75	1,625
2000	569,577.83	298,459	207,244	362,334	21.35	16,971
2001	850,973.59	430,763	299,113	551,861	21.95	25,142
2002	166,574.52	81,288	56,445	110,130	22.56	4,882
2003	170,093.64	79,842	55,441	114,653	23.17	4,948
2004	78,104.96	35,030	24,324	53,781	23.98	2,243
2005	24,593.22	10,555	7,329	17,264	24.60	702
2006	1,171,966.09	479,920	333,246	838,720	25.24	33,230
2007	193,049.31	75,173	52,199	140,850	25.87	5,445
2008	321,654.54	118,658	82,394	239,261	26.52	9,022
2010	2,343.00	765	531	1,812	27.82	65
2011	898,834.61	274,145	190,360	708,475	28.48	24,876

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R2.5						
2012	1,263,120.24	357,337	248,127	1,014,993	29.15	34,820
2013	1,877,766.78	488,970	339,530	1,538,237	29.82	51,584
2014	643,699.80	153,458	106,558	537,142	30.34	17,704
2015	1,112,713.37	239,233	166,118	946,595	31.03	30,506
2016	1,713,082.02	327,541	227,437	1,485,645	31.72	46,836
2017	6,956,455.24	1,166,598	810,061	6,146,394	32.26	190,527
2018	2,111,821.53	303,258	210,576	1,901,246	32.81	57,947
2019	3,116,141.55	370,198	257,057	2,859,085	33.38	85,653
2020	3,701,654.30	347,215	241,099	3,460,555	33.81	102,353
2021	1,848,805.32	126,089	87,553	1,761,252	34.13	51,604
2022	3,462,708.78	145,434	100,987	3,361,722	34.21	98,267
2023	3,150,802.97	46,632	32,380	3,118,423	33.17	94,013
	41,510,278.99	10,407,726	7,226,903	34,283,376		1,219,566
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.1 2.94

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.99 MAINS AND ACCESSORIES - MAIN CLEANING AND LINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-L4						
1986	771,557.44	570,027	395,815	375,742	13.26	28,337
1987	412,682.96	298,246	207,096	205,587	14.01	14,674
1988	341,676.12	241,360	167,595	174,081	14.75	11,802
1989	692,091.32	477,543	331,596	360,495	15.50	23,258
1990	718,707.25	486,349	337,710	380,997	16.00	23,812
1991	784,060.65	517,323	359,218	424,843	16.76	25,349
1992	838,960.50	539,116	374,351	464,610	17.52	26,519
1993	2,139,088.84	1,337,358	928,633	1,210,456	18.28	66,218
1994	1,908,942.80	1,160,065	805,524	1,103,419	19.04	57,953
1995	2,277,007.46	1,343,434	932,852	1,344,155	19.81	67,852
1996	2,293,600.93	1,305,518	906,524	1,387,077	20.81	66,654
1997	3,075,501.54	1,695,216	1,177,122	1,898,380	21.58	87,969
1998	3,886,247.65	2,071,370	1,438,315	2,447,933	22.34	109,576
1999	5,312,733.48	2,733,401	1,898,015	3,414,718	23.12	147,695
2000	6,020,851.29	2,971,290	2,063,200	3,957,651	24.12	164,082
2001	5,791,254.02	2,749,687	1,909,324	3,881,930	24.89	155,963
2002	8,475,209.07	3,844,355	2,669,438	5,805,771	25.90	224,161
2003	226,552.76	98,007	68,054	158,499	26.89	5,894
2005	1,799,779.57	705,874	490,144	1,309,636	28.67	45,680
2006	7,477,272.69	2,774,068	1,926,254	5,551,019	29.67	187,092
2007	4,249,150.86	1,486,353	1,032,092	3,217,059	30.67	104,893
2008	9,399,542.06	3,088,690	2,144,720	7,254,822	31.67	229,076
2009	9,383,302.28	2,884,427	2,002,885	7,380,417	32.67	225,908
2010	18,159,267.42	5,197,182	3,608,812	14,550,455	33.67	432,149
2011	9,446,744.91	2,503,387	1,738,299	7,708,446	34.67	222,338
2012	4,967,528.73	1,211,084	840,951	4,126,578	35.67	115,688
2013	8,229,611.06	1,831,911	1,272,040	6,957,571	36.67	189,735
2014	2,620,752.17	527,819	366,506	2,254,246	37.67	59,842
2015	2,997,459.13	540,142	375,063	2,622,396	38.67	67,815
	124,697,136.96	47,190,602	32,768,148	91,928,989		3,187,984

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.8 2.56

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 70-R4						
1887	4,583.87	4,584	4,584			
1890	33.69	34	34			
1907	413.15	413	413			
1932	119.44	115	119			
1934	0.01					
1935	0.04					
1936	549.80	524	540	10	4.24	2
1937	5,774.89	5,495	5,663	112	4.41	25
1938	5,866.44	5,567	5,737	129	4.59	28
1939	6,369.43	6,028	6,212	157	4.79	33
1940	8,782.77	8,287	8,540	243	4.99	49
1941	9,512.48	8,946	9,219	293	5.22	56
1942	7,108.04	6,662	6,865	243	5.46	45
1943	5,508.11	5,099	5,254	254	6.45	39
1944	24,129.70	22,252	22,931	1,199	6.71	179
1945	20,286.18	18,631	19,199	1,087	6.97	156
1946	73,456.43	67,176	69,224	4,232	7.25	584
1947	205,843.99	187,400	193,114	12,730	7.53	1,691
1948	308,600.04	279,592	288,118	20,482	7.83	2,616
1949	311,388.03	280,685	289,244	22,144	8.15	2,717
1950	527,560.69	473,064	487,489	40,072	8.47	4,731
1951	559,677.41	499,120	514,340	45,337	8.80	5,152
1952	527,920.54	468,054	482,327	45,594	9.15	4,983
1953	649,192.54	572,068	589,512	59,681	9.50	6,282
1954	801,270.45	701,673	723,069	78,201	9.87	7,923
1955	918,912.01	799,453	823,831	95,081	10.24	9,285
1956	862,035.19	744,798	767,510	94,525	10.62	8,901
1957	698,845.33	599,470	617,750	81,095	11.02	7,359
1958	636,266.60	537,645	554,040	82,227	12.02	6,841
1959	728,534.10	610,876	629,504	99,030	12.42	7,973
1960	734,247.67	610,747	629,371	104,877	12.84	8,168
1961	647,054.62	533,820	550,098	96,957	13.26	7,312
1962	819,724.58	665,452	685,744	133,981	14.26	9,396
1963	655,950.80	527,778	543,872	112,079	14.69	7,630
1964	1,179,499.86	940,415	969,092	210,408	15.13	13,907
1965	751,501.06	589,102	607,066	144,435	16.13	8,954
1966	980,991.69	761,446	784,665	196,327	16.58	11,841
1967	806,976.64	620,081	638,989	167,988	17.03	9,864
1968	659,742.63	497,974	513,159	146,584	18.03	8,130
1969	757,777.91	565,757	583,009	174,769	18.50	9,447
1970	844,771.55	623,695	642,714	202,058	18.96	10,657
1971	1,050,546.44	761,121	784,330	266,216	19.96	13,337

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 70-R4						
1972	922,336.09	660,208	680,340	241,996	20.45	11,834
1973	1,194,977.79	844,849	870,611	324,367	20.93	15,498
1974	2,044,462.48	1,416,812	1,460,016	584,446	21.93	26,651
1975	1,575,141.07	1,077,081	1,109,925	465,216	22.43	20,741
1976	1,050,610.68	703,699	725,157	325,454	23.42	13,896
1977	1,353,738.06	893,873	921,130	432,608	23.92	18,086
1978	1,697,042.18	1,096,459	1,129,894	567,148	24.92	22,759
1979	2,045,060.22	1,301,476	1,341,163	703,897	25.43	27,680
1980	1,675,750.28	1,049,690	1,081,699	594,051	25.94	22,901
1981	1,727,218.87	1,057,058	1,089,291	637,928	26.94	23,680
1982	1,441,245.63	861,288	887,552	553,694	27.94	19,817
1983	1,612,554.47	946,892	975,766	636,788	28.47	22,367
1984	2,472,730.52	1,416,380	1,459,570	1,013,161	29.46	34,391
1985	3,100,066.18	1,742,547	1,795,683	1,304,383	29.99	43,494
1986	2,535,035.47	1,387,932	1,430,255	1,104,780	30.99	35,650
1987	3,091,877.71	1,659,102	1,709,694	1,382,184	31.52	43,851
1988	3,299,469.79	1,721,663	1,774,163	1,525,307	32.53	46,889
1989	3,562,417.80	1,806,858	1,861,955	1,700,463	33.52	50,730
1990	3,603,057.43	1,786,396	1,840,870	1,762,187	34.07	51,723
1991	2,849,413.22	1,370,568	1,412,361	1,437,052	35.07	40,977
1992	3,358,195.79	1,565,591	1,613,331	1,744,865	36.07	48,374
1993	3,566,026.56	1,609,704	1,658,790	1,907,237	37.07	51,450
1994	3,497,397.52	1,537,456	1,584,338	1,913,060	37.61	50,866
1995	4,304,211.69	1,827,568	1,883,297	2,420,915	38.62	62,686
1996	3,453,646.50	1,415,304	1,458,462	1,995,184	39.61	50,371
1997	4,381,907.93	1,729,977	1,782,730	2,599,178	40.62	63,988
1998	7,390,576.57	2,826,896	2,913,098	4,477,479	41.17	108,756
1999	5,783,480.97	2,125,429	2,190,241	3,593,240	42.17	85,208
2000	6,957,722.45	2,452,597	2,527,385	4,430,337	43.17	102,625
2001	9,983,617.09	3,369,471	3,472,218	6,511,399	44.17	147,417
2002	14,765,192.94	4,761,775	4,906,978	9,858,215	45.17	218,247
2003	3,329,710.38	1,023,886	1,055,108	2,274,602	46.17	49,266
2004	11,284,038.04	3,322,021	3,423,321	7,860,717	46.73	168,216
2005	10,815,360.72	3,021,812	3,113,958	7,701,403	47.72	161,387
2006	12,934,423.87	3,417,275	3,521,480	9,412,944	48.73	193,165
2007	12,365,874.01	3,081,576	3,175,544	9,190,330	49.72	184,842
2008	13,618,134.52	3,186,643	3,283,815	10,334,320	50.73	203,712
2009	15,359,405.78	3,363,710	3,466,281	11,893,125	51.72	229,952
2010	21,022,054.21	4,284,295	4,414,938	16,607,116	52.73	314,946
2011	19,979,599.32	3,772,148	3,887,174	16,092,425	53.72	299,561
2012	24,173,628.33	4,196,542	4,324,509	19,849,119	54.73	362,673
2013	23,300,895.74	3,695,522	3,808,212	19,492,684	55.72	349,833

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 70-R4						
2014	22,099,173.85	3,169,022	3,265,657	18,833,517	56.73	331,985
2015	28,136,290.32	3,635,209	3,746,059	24,390,231	57.29	425,733
2016	27,469,088.54	3,131,476	3,226,966	24,242,123	58.29	415,888
2017	28,894,662.45	2,854,793	2,941,846	25,952,816	59.29	437,727
2018	29,126,592.86	2,434,983	2,509,234	26,617,359	60.29	441,489
2019	29,903,050.53	2,045,369	2,107,739	27,795,312	61.29	453,505
2020	26,379,513.08	1,403,390	1,446,184	24,933,329	62.29	400,278
2021	31,520,514.23	1,197,780	1,234,305	30,286,209	63.29	478,531
2022	26,091,784.65	594,893	613,034	25,478,751	64.29	396,310
2023	29,862,274.33	226,953	233,873	29,628,401	65.29	453,797
	575,759,578.55	121,692,996	125,403,691	450,355,887		8,532,692
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.8 1.48

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 334.02 METERS - REMOTE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 22-R2.5						
1971	762.42	762	762			
1973	15,123.00	15,123	15,123			
1979	23,314.80	23,315	23,315			
1981	244.55	245	245			
1984	28.22	28	28			
1985	1,081.68	1,066	1,082			
1987	5,730.10	5,563	5,730			
1988	8,221.76	7,939	8,222			
1989	4,683.52	4,476	4,684			
1990	1,793.21	1,706	1,793			
1991	10,068.76	9,490	10,069			
1992	7,177.12	6,715	7,177			
1993	24,326.62	22,556	24,327			
1994	208,772.55	192,154	208,773			
1995	328,125.70	298,332	328,126			
1996	486,505.91	437,466	486,506			
1997	473,523.56	420,394	473,524			
1998	6,036,215.02	5,294,968	6,036,215			
1999	4,802,313.33	4,141,515	4,802,313			
2000	3,396,971.26	2,881,990	3,396,971			
2001	4,316,750.73	3,583,766	4,316,751			
2002	5,052,025.56	4,095,172	5,052,026			
2003	5,494,871.63	4,348,092	5,439,275	55,597	5.41	10,277
2004	16,191,161.53	12,439,669	15,561,489	629,673	5.88	107,087
2005	9,487,761.29	7,056,048	8,826,811	660,950	6.38	103,597
2006	4,047,839.93	2,904,325	3,633,185	414,655	6.89	60,182
2007	1,569,247.66	1,082,310	1,353,923	215,325	7.42	29,020
2008	1,363,561.21	898,314	1,123,752	239,809	8.03	29,864
2009	2,794,316.22	1,754,272	2,194,519	599,797	8.60	69,744
2010	2,525,928.57	1,503,938	1,881,361	644,568	9.17	70,291
2011	3,133,205.24	1,754,595	2,194,923	938,282	9.82	95,548
2012	3,862,933.77	2,025,722	2,534,091	1,328,843	10.43	127,406
2013	4,221,235.92	2,056,586	2,572,700	1,648,536	11.05	149,189
2014	4,179,499.94	1,874,088	2,344,403	1,835,097	11.69	156,980
2015	3,970,287.38	1,619,877	2,026,396	1,943,891	12.33	157,655
2016	2,825,704.73	1,034,208	1,293,750	1,531,955	12.99	117,933
2017	7,566,975.24	2,439,593	3,051,825	4,515,150	13.66	330,538
2018	12,066,999.15	3,352,212	4,193,473	7,873,526	14.30	550,596
2019	8,889,527.87	2,056,148	2,572,152	6,317,376	14.96	422,284
2020	4,925,569.23	903,349	1,130,051	3,795,518	15.58	243,615

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 334.02 METERS - REMOTE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 22-R2.5						
2021	7,139,530.74	958,125	1,198,573	5,940,958	16.12	368,546
2022	6,249,400.60	518,700	648,871	5,600,530	16.58	337,788
2023	7,031,858.71	207,440	259,499	6,772,360	16.45	411,694
	144,741,175.94	74,232,352	91,238,784	53,502,392		3,949,834
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 2.73

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 334.03 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 18-S2						
1999	240,519.78	219,787	240,520			
2001	783,990.32	696,811	783,990			
2002	4,473,526.94	3,914,336	4,473,527			
2003	6,524,983.09	5,604,960	6,524,983			
2004	6,548,693.16	5,516,619	6,535,061	13,632	3.65	3,735
2005	8,895,294.95	7,322,607	8,674,459	220,836	3.97	55,626
2006	991,853.57	796,657	943,731	48,123	4.29	11,217
2007	958,195.21	747,776	885,826	72,369	4.64	15,597
2008	1,214,952.72	918,990	1,088,648	126,305	4.99	25,312
2009	946,595.53	689,027	816,231	130,365	5.42	24,053
2010	798,832.42	557,585	660,523	138,309	5.84	23,683
2011	1,276,814.09	849,081	1,005,833	270,981	6.30	43,013
2012	1,783,140.76	1,121,596	1,328,658	454,483	6.78	67,033
2013	1,742,218.34	1,026,167	1,215,611	526,607	7.33	71,843
2014	1,741,916.30	951,435	1,127,083	614,833	7.89	77,926
2015	1,924,437.92	961,834	1,139,401	785,037	8.51	92,249
2016	2,005,403.19	900,827	1,067,132	938,271	9.20	101,986
2017	2,096,458.61	829,778	982,966	1,113,493	9.92	112,247
2018	2,978,424.88	1,010,877	1,197,498	1,780,927	10.71	166,286
2019	5,103,863.53	1,431,123	1,695,327	3,408,537	11.55	295,111
2020	2,343,322.27	514,125	609,039	1,734,283	12.45	139,300
2021	3,011,958.40	474,383	561,961	2,449,997	13.37	183,246
2022	747,962.97	70,757	83,819	664,144	14.35	46,282
2023	844,942.56	26,700	31,629	813,313	15.35	52,985
	59,978,301.51	37,153,838	43,673,456	16,304,845		1,608,730

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 2.68

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R4						
1903	1,250.25	1,250	1,250			
1959	20,258.52	18,423	17,872	2,387	6.43	371
1960	23,462.68	21,156	20,523	2,940	6.92	425
1961	21,074.17	18,836	18,273	2,801	7.43	377
1962	17,278.94	15,409	14,948	2,331	7.46	312
1963	10,561.84	9,329	9,050	1,512	7.99	189
1964	85,926.50	75,151	72,903	13,024	8.53	1,527
1965	136,157.97	117,886	114,360	21,798	9.07	2,403
1966	165,473.14	141,777	137,536	27,937	9.61	2,907
1967	143,369.91	122,323	118,664	24,706	9.72	2,542
1968	122,163.25	103,057	99,975	22,188	10.29	2,156
1969	122,251.29	101,933	98,884	23,367	10.86	2,152
1970	153,340.92	126,338	122,559	30,782	11.44	2,691
1971	193,009.55	157,071	152,373	40,637	12.01	3,384
1972	165,123.55	132,660	128,692	36,432	12.60	2,891
1973	181,032.42	143,523	139,230	41,802	13.20	3,167
1974	406,884.49	316,231	306,772	100,112	14.19	7,055
1975	265,878.83	203,743	197,649	68,230	14.79	4,613
1976	233,280.17	176,173	170,904	62,376	15.40	4,050
1977	171,693.28	127,740	123,919	47,774	16.00	2,986
1978	424,074.00	310,677	301,385	122,689	16.61	7,386
1979	468,107.75	337,459	327,366	140,742	17.23	8,168
1980	447,505.30	317,281	307,791	139,714	17.85	7,827
1981	422,912.06	294,770	285,953	136,959	18.48	7,411
1982	413,542.27	281,457	273,039	140,503	19.48	7,213
1983	341,440.21	228,150	221,326	120,114	20.11	5,973
1984	397,299.87	260,510	252,718	144,582	20.74	6,971
1985	657,254.48	422,615	409,974	247,280	21.38	11,566
1986	455,800.02	285,422	276,885	178,915	22.38	7,994
1987	844,753.23	518,003	502,509	342,244	23.02	14,867
1988	763,024.54	457,815	444,122	318,903	23.67	13,473
1989	677,197.58	394,806	382,997	294,201	24.67	11,925
1990	867,236.74	493,891	479,119	388,118	25.32	15,329
1991	397,068.50	219,380	212,818	184,250	26.32	7,000
1992	794,101.40	427,703	414,910	379,191	26.98	14,055
1993	744,057.76	388,101	376,493	367,565	27.98	13,137
1994	954,687.96	484,409	469,920	484,768	28.64	16,926
1995	754,516.41	369,864	358,801	395,715	29.64	13,351
1996	1,296,756.39	616,997	598,543	698,213	30.30	23,043
1997	1,625,009.52	744,904	722,624	902,386	31.31	28,821
1998	1,553,080.21	685,219	664,724	888,356	32.30	27,503
1999	1,514,757.32	645,741	626,427	888,330	32.97	26,944

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R4						
2000	1,700,505.58	695,337	674,539	1,025,967	33.97	30,202
2001	2,290,829.56	896,860	870,035	1,420,795	34.97	40,629
2002	2,233,425.48	840,215	815,084	1,418,341	35.65	39,785
2003	1,779,737.21	638,570	619,470	1,160,267	36.64	31,667
2004	2,237,710.38	763,507	740,670	1,497,040	37.65	39,762
2005	2,137,662.77	692,175	671,472	1,466,191	38.64	37,945
2006	2,233,353.38	687,873	667,299	1,566,054	39.32	39,828
2007	2,409,479.09	699,713	678,784	1,730,695	40.32	42,924
2008	3,486,423.59	951,096	922,649	2,563,775	41.32	62,047
2009	2,185,449.70	557,727	541,045	1,644,405	42.32	38,856
2010	4,113,362.30	977,335	948,103	3,165,259	43.32	73,067
2011	4,188,817.33	921,540	893,976	3,294,841	44.32	74,342
2012	5,411,952.82	1,095,379	1,062,616	4,349,337	45.32	95,969
2013	3,816,102.76	705,216	684,123	3,131,980	46.32	67,616
2014	3,729,564.55	627,313	608,550	3,121,015	46.99	66,419
2015	5,268,109.75	792,324	768,625	4,499,485	48.00	93,739
2016	4,474,332.10	594,191	576,419	3,897,913	48.99	79,565
2017	7,897,038.22	908,159	880,996	7,016,042	50.00	140,321
2018	7,336,198.17	714,546	693,174	6,643,024	50.99	130,281
2019	6,551,129.98	521,470	505,873	6,045,257	52.00	116,255
2020	5,211,324.20	323,102	313,438	4,897,886	52.99	92,430
2021	5,889,558.42	260,318	252,531	5,637,027	54.00	104,389
2022	4,862,463.81	129,342	125,473	4,736,991	54.99	86,143
2023	6,755,662.07	59,450	57,672	6,697,990	56.00	119,607
	117,653,848.41	27,367,941	26,549,396	91,104,452		2,086,869
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.7 1.77

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 336 BACKFLOW PREVENTION DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R2.5						
1998	10,250.00	6,927	6,423	3,827	12.23	313
2007	829.87	400	371	459	17.75	26
2013	13,803.20	4,508	4,180	9,623	21.65	444
2014	19,651.92	5,880	5,452	14,200	22.25	638
2015	235,633.52	63,692	59,059	176,575	22.95	7,694
2016	8,573.57	2,071	1,920	6,654	23.56	282
2017	6,164.22	1,306	1,211	4,953	24.17	205
2018	2,771.18	503	466	2,305	24.80	93
2019	7,862.16	1,182	1,096	6,766	25.44	266
2020	1,985.33	236	219	1,766	25.91	68
2021	14,062.51	1,221	1,133	12,930	26.32	491
2022	15,360.34	820	760	14,600	26.59	549
2023	45,390.00	858	796	44,594	25.96	1,718
	382,337.82	89,604	83,086	299,252		12,787

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 3.34

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 340.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
2004	46,012.95	44,863	46,013			
2005	423,068.49	391,338	407,637	15,431	1.50	10,287
2006	327,637.83	286,683	298,623	29,015	2.50	11,606
2007	1,448,085.26	1,194,670	1,244,427	203,658	3.50	58,188
2008	250,173.31	193,884	201,959	48,214	4.50	10,714
2009	215,195.64	156,017	162,515	52,681	5.50	9,578
2010	392,214.07	264,744	275,771	116,443	6.50	17,914
2011	53,478.86	33,424	34,816	18,663	7.50	2,488
2012	168,858.87	97,094	101,138	67,721	8.50	7,967
2013	159,879.08	83,937	87,433	72,446	9.50	7,626
2014	64,526.72	30,650	31,927	32,600	10.50	3,105
2015	358,313.95	152,283	158,625	199,689	11.50	17,364
2016	907,789.67	340,421	354,599	553,191	12.50	44,255
2017	403,525.55	131,146	136,608	266,918	13.50	19,772
2018	1,326,542.63	364,799	379,993	946,550	14.50	65,279
2019	559,332.46	125,850	131,092	428,240	15.50	27,628
2020	177,809.76	31,117	32,413	145,397	16.50	8,812
2021	186,078.49	23,260	24,229	161,849	17.50	9,249
2022	1,236,964.33	92,772	96,635	1,140,329	18.50	61,639
2023	186,781.52	4,670	4,865	181,917	19.50	9,329
	8,892,269.44	4,043,622	4,211,318	4,680,952		402,800
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.6	4.53

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 340.2 OFFICE FURNITURE AND EQUIPMENT - MECHANICAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
2014	65,891.02	62,596	65,891			
2015	15,567.14	13,232	15,567			
2016	22,491.66	16,869	21,994	498	2.50	199
2017	375,178.90	243,866	317,952	57,227	3.50	16,351
2018	156,661.87	86,164	112,341	44,321	4.50	9,849
2019	151,299.27	68,085	88,769	62,530	5.50	11,369
2020	45,306.60	15,857	20,674	24,633	6.50	3,790
2021	14,376.31	3,594	4,686	9,690	7.50	1,292
2022	34,791.17	5,219	6,805	27,986	8.50	3,292
2023	19,962.69	998	1,301	18,662	9.50	1,964
	901,526.63	516,480	655,980	245,547		48,106

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 5.34

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 340.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2009	10,422.67	10,423	10,423			
2010	234,928.87	234,929	234,929			
2011	231,277.77	231,278	231,278			
2012	1,013,470.90	1,013,471	1,013,471			
2016	499,753.71	499,754	499,754			
2017	313,525.23	313,525	313,525			
2018	81,101.81	81,102	81,102			
2019	5,691,012.59	5,121,911	960,973	4,730,040	0.50	4,730,040
2020	5,846,619.75	4,092,634	767,860	5,078,760	1.50	3,385,840
2021	1,389,268.64	694,634	130,327	1,258,942	2.50	503,577
2022	1,092,155.95	327,647	61,474	1,030,682	3.50	294,481
2023	1,635,632.63	163,563	30,687	1,604,945	4.50	356,654
	18,039,170.52	12,784,871	4,335,803	13,703,367		9,270,592
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 51.39

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 340.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
2014	6,689,148.99	6,354,692	5,207,959	1,481,190	0.50	1,481,190
2015	5,079,280.36	4,317,388	3,538,296	1,540,984	1.50	1,027,323
2016	5,097,003.69	3,822,753	3,132,920	1,964,084	2.50	785,634
2017	3,601,268.61	2,340,825	1,918,413	1,682,856	3.50	480,816
2018	2,518,304.36	1,385,067	1,135,125	1,383,179	4.50	307,373
2019	792,718.76	356,723	292,351	500,368	5.50	90,976
2020	2,526,829.46	884,390	724,798	1,802,031	6.50	277,236
2021	5,582,417.73	1,395,604	1,143,761	4,438,657	7.50	591,821
2022	5,357,612.76	803,642	658,621	4,698,992	8.50	552,823
2023	4,661,095.41	233,055	190,999	4,470,097	9.50	470,537
	41,905,680.13	21,894,139	17,943,243	23,962,437		6,065,729
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0						14.47

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 340.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
2013	4,476,152.23	3,133,307	3,429,108	1,047,044	4.50	232,676
2014	495,395.98	313,749	343,369	152,027	5.50	27,641
2015	1,456,463.32	825,334	903,250	553,213	6.50	85,110
2016	1,643,982.82	821,991	899,591	744,392	7.50	99,252
2017	1,886,471.00	817,464	894,637	991,834	8.50	116,686
2018	5,644,283.28	2,069,589	2,264,970	3,379,313	9.50	355,717
2019	631,721.93	189,517	207,408	424,314	10.50	40,411
2020	3,138,419.50	732,287	801,419	2,337,000	11.50	203,217
2021	26,707,477.77	4,451,335	4,871,565	21,835,913	12.50	1,746,873
2022	10,346,905.00	1,034,690	1,132,371	9,214,534	13.50	682,558
2023	7,812,248.34	260,382	284,963	7,527,285	14.50	519,123
	64,239,521.17	14,649,645	16,032,651	48,206,870		4,109,264

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 6.40

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 9-L2.5						
1993	14,499.99	14,500	14,500			
1999	22,796.70	22,509	22,797			
2000	3,333.00	3,298	3,333			
2001	27,680.00	27,215	27,680			
2002	59,714.60	58,162	59,715			
2005	24,155.30	22,836	24,155			
2007	26,547.04	24,529	26,547			
2008	248,135.23	225,753	248,135			
2009	84,578.73	75,664	84,579			
2010	157,891.34	138,550	157,891			
2011	241,548.07	207,127	241,548			
2012	626,525.02	523,086	626,525			
2013	657,446.51	533,584	657,447			
2014	1,340,318.25	1,056,841	1,340,318			
2015	477,391.04	363,581	477,391			
2016	1,474,151.16	1,071,413	1,437,921	36,230	2.82	12,848
2017	2,363,739.88	1,605,452	2,154,644	209,096	3.07	68,109
2018	2,786,527.89	1,712,043	2,297,698	488,830	3.45	141,690
2019	3,256,232.36	1,730,362	2,322,284	933,948	3.97	235,251
2020	2,886,853.75	1,245,966	1,672,185	1,214,669	4.61	263,486
2021	3,002,917.27	957,931	1,285,620	1,717,297	5.34	321,591
2022	6,369,479.36	1,250,966	1,678,896	4,690,583	6.14	763,939
2023	1,483,158.71	98,630	132,369	1,350,790	7.02	192,420
	27,635,621.20	12,969,998	16,994,178	10,641,443		1,999,334

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3 7.23

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
2001	2,539.44	2,539	2,539			
2002	47,262.44	47,262	47,262			
2003	42,925.04	42,925	42,925			
2004	4,916.52	4,794	3,400	1,517	0.50	1,517
2005	26,008.46	24,058	17,061	8,947	1.50	5,965
2006	52,975.39	46,353	32,872	20,103	2.50	8,041
2008	188,287.25	145,923	103,484	84,803	4.50	18,845
2009	18,957.12	13,744	9,747	9,210	5.50	1,675
2010	161,646.41	109,111	77,378	84,268	6.50	12,964
2011	112,922.42	70,577	50,051	62,871	7.50	8,383
2012	218,174.62	125,450	88,966	129,209	8.50	15,201
2013	34,163.51	17,936	12,720	21,444	9.50	2,257
2014	46,875.64	22,266	15,790	31,086	10.50	2,961
2015	205,604.38	87,382	61,969	143,635	11.50	12,490
2016	85,799.65	32,175	22,818	62,982	12.50	5,039
2017	33,806.36	10,987	7,792	26,014	13.50	1,927
2018	542,186.12	149,101	105,738	436,448	14.50	30,100
2019	406,468.03	91,455	64,857	341,611	15.50	22,039
2020	39,910.62	6,984	4,953	34,958	16.50	2,119
2021	119,243.65	14,905	10,570	108,674	17.50	6,210
2022	144,351.10	10,826	7,677	136,674	18.50	7,388
2023	309,672.62	7,742	5,491	304,182	19.50	15,599
	2,844,696.79	1,084,495	796,060	2,048,637		180,720

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 6.35

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 342 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
2005	46,861.57	43,347	43,224	3,638	1.50	2,425
2006	83,458.46	73,026	72,819	10,639	2.50	4,256
2009	14,798.30	10,729	10,699	4,099	5.50	745
2011	374,303.77	233,940	233,276	141,028	7.50	18,804
2012	14,997.75	8,624	8,600	6,398	8.50	753
2013	249,399.81	130,935	130,563	118,837	9.50	12,509
2014	634,884.73	301,570	300,714	334,171	10.50	31,826
2015	419,168.19	178,146	177,641	241,527	11.50	21,002
2016	381,433.80	143,038	142,632	238,802	12.50	19,104
2018	643,807.29	177,047	176,545	467,262	14.50	32,225
2019	331,435.01	74,573	74,361	257,074	15.50	16,585
2020	114,984.31	20,122	20,065	94,919	16.50	5,753
2021	152,968.67	19,121	19,067	133,902	17.50	7,652
2023	13,242.10	331	330	12,912	19.50	662
	3,475,743.76	1,414,549	1,410,536	2,065,208		174,301

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 5.01

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 343.1 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
1999	16,165.00	15,842	15,609	556	0.50	556
2000	93,678.10	88,057	86,763	6,915	1.50	4,610
2001	13,131.32	11,818	11,644	1,487	2.50	595
2002	102,942.08	88,530	87,229	15,713	3.50	4,489
2003	152,805.90	125,301	123,459	29,347	4.50	6,522
2004	70,796.25	55,221	54,409	16,387	5.50	2,979
2005	14,206.42	10,513	10,359	3,847	6.50	592
2006	289,408.71	202,586	199,609	89,800	7.50	11,973
2007	20,701.71	13,663	13,462	7,240	8.50	852
2008	141,872.66	87,961	86,668	55,205	9.50	5,811
2009	141,702.86	82,188	80,980	60,723	10.50	5,783
2010	16,903.61	9,128	8,994	7,910	11.50	688
2011	238,356.53	119,178	117,426	120,931	12.50	9,674
2012	7,149.18	3,289	3,241	3,908	13.50	289
2013	18,259.75	7,669	7,556	10,704	14.50	738
2014	26,319.15	10,001	9,854	16,465	15.50	1,062
2015	28,314.21	9,627	9,486	18,828	16.50	1,141
2016	814.11	244	240	574	17.50	33
2017	4,620.77	1,201	1,183	3,438	18.50	186
2018	4,878.88	1,073	1,057	3,822	19.50	196
2020	61,065.73	8,549	8,423	52,643	21.50	2,449
2021	1,289.20	129	127	1,162	22.50	52
2022	1,083,634.36	65,018	64,064	1,019,570	23.50	43,386
2023	709,781.41	14,196	13,987	695,794	24.50	28,400
	3,258,797.90	1,030,982	1,015,829	2,242,969		133,056

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9 4.08

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
2001	920.10	920	920			
2004	121,145.56	118,117	117,210	3,936	0.50	3,936
2005	970,619.09	897,823	890,929	79,690	1.50	53,127
2006	365,404.23	319,729	317,274	48,130	2.50	19,252
2007	271,716.78	224,166	222,445	49,272	3.50	14,078
2008	1,123,695.32	870,864	864,177	259,518	4.50	57,671
2009	1,757,289.93	1,274,035	1,264,252	493,038	5.50	89,643
2010	721,054.56	486,712	482,975	238,080	6.50	36,628
2011	1,345,843.59	841,152	834,693	511,151	7.50	68,153
2012	869,119.42	499,744	495,907	373,212	8.50	43,907
2013	290,391.62	152,456	151,285	139,107	9.50	14,643
2014	1,518,976.75	721,514	715,974	803,003	10.50	76,476
2015	1,961,505.76	833,640	827,239	1,134,267	11.50	98,632
2016	2,194,946.64	823,105	816,785	1,378,162	12.50	110,253
2017	707,281.82	229,867	228,102	479,180	13.50	35,495
2018	1,168,654.50	321,380	318,912	849,742	14.50	58,603
2019	947,922.85	213,283	211,645	736,278	15.50	47,502
2020	788,478.47	137,984	136,925	651,553	16.50	39,488
2021	822,271.24	102,784	101,995	720,276	17.50	41,159
2022	311,128.02	23,335	23,156	287,972	18.50	15,566
2023	212,455.28	5,311	5,270	207,185	19.50	10,625
	18,470,821.53	9,097,921	9,028,070	9,442,752		934,837

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 5.06

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 344.1 LABORATORY EQUIPMENT - CONVENTIONAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 38-R3						
1978	440.95	401	441			
1984	17,213.84	14,756	16,934	280	6.58	43
1985	50,446.45	42,728	49,036	1,410	6.95	203
1986	29,406.23	24,589	28,219	1,187	7.35	161
1987	64,925.77	53,557	61,464	3,462	7.75	447
1988	36,783.85	29,905	34,320	2,464	8.17	302
1989	7,917.96	6,311	7,243	675	8.79	77
1990	23,930.73	18,759	21,528	2,403	9.24	260
1991	33,519.35	25,817	29,628	3,891	9.70	401
1992	12,012.97	9,043	10,378	1,635	10.34	158
1993	40,553.80	29,933	34,352	6,202	10.82	573
1994	42,362.56	30,620	35,141	7,222	11.31	639
1995	4,000.33	2,816	3,232	768	11.98	64
1996	81,321.01	55,908	64,162	17,159	12.50	1,373
1997	11,677.45	7,798	8,949	2,728	13.18	207
1998	149,859.10	97,064	111,394	38,465	13.87	2,773
1999	44,068.75	27,746	31,842	12,227	14.41	849
2001	2,840.92	1,668	1,914	927	15.82	59
2002	37,737.06	21,420	24,582	13,155	16.38	803
2003	51,819.49	28,257	32,429	19,390	17.09	1,135
2004	13,956.93	7,294	8,371	5,586	17.81	314
2005	31,966.86	15,967	18,324	13,643	18.54	736
2006	54,540.70	25,961	29,794	24,747	19.26	1,285
2007	30,242.83	13,673	15,692	14,551	20.00	728
2008	79,333.86	33,939	38,950	40,384	20.73	1,948
2009	210,424.36	84,822	97,345	113,079	21.47	5,267
2012	11,978.82	3,912	4,490	7,489	23.71	316
2013	48,901.92	14,685	16,853	32,049	24.47	1,310
2014	3,946.87	1,080	1,239	2,708	25.22	107
2015	14,116.11	3,467	3,979	10,137	26.10	388
2016	10,391.32	2,267	2,601	7,790	26.87	290
2017	4,739.10	902	1,035	3,704	27.63	134
2020	11,375.33	1,190	1,366	10,009	29.95	334
2023	14,369.29	223	256	14,113	31.76	444
	1,283,122.87	738,478	847,483	435,640		24,128

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1 1.88

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R2.5						
1994	98,732.60	87,082	98,733			
1995	228,762.56	198,840	228,285	478	4.29	111
1996	28,667.78	24,597	28,239	429	4.55	94
1997	241,292.04	203,988	234,195	7,097	4.85	1,463
1998	12,420.41	10,294	11,818	602	5.27	114
1999	143,850.92	117,008	134,335	9,516	5.62	1,693
2000	231,280.99	183,706	210,910	20,371	6.09	3,345
2001	50,135.13	38,805	44,551	5,584	6.57	850
2002	252,018.51	190,173	218,334	33,685	6.99	4,819
2003	51,601.51	37,762	43,354	8,248	7.51	1,098
2004	237,594.85	168,170	193,073	44,522	8.05	5,531
2005	124,591.56	85,046	97,640	26,952	8.60	3,134
2006	139,407.02	91,479	105,026	34,381	9.17	3,749
2007	128,335.05	80,671	92,617	35,718	9.75	3,663
2008	52,317.64	31,380	36,027	16,291	10.34	1,576
2009	59,733.20	34,036	39,076	20,657	10.95	1,886
2010	339,289.39	182,741	209,802	129,487	11.56	11,201
2011	74,229.77	37,575	43,139	31,091	12.19	2,551
2012	10,646.71	5,032	5,777	4,870	12.83	380
2013	65,315.85	28,595	32,829	32,487	13.48	2,410
2014	59,498.12	23,906	27,446	32,052	14.14	2,267
2015	347,676.88	126,763	145,535	202,142	14.81	13,649
2016	670,542.98	219,268	251,738	418,805	15.44	27,125
2017	277,567.85	79,745	91,554	186,014	16.12	11,539
2018	438,794.15	108,382	124,432	314,362	16.77	18,745
2019	323,521.77	66,516	76,366	247,156	17.38	14,221
2020	355,929.87	58,052	66,648	289,282	17.96	16,107
2021	98,677.23	11,743	13,482	85,195	18.51	4,603
2022	903,897.64	66,436	76,274	827,624	18.91	43,766
2023	702,801.83	18,343	21,059	681,742	18.66	36,535
	6,749,131.81	2,616,134	3,002,294	3,746,837		238,225

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.7 3.53

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COMMUNICATION EQUIPMENT SURVIVOR CURVE.. 15-SQUARE						
2009	385,652.96	372,799	385,653			
2011	32,274.68	26,895	28,446	3,829	2.50	1,532
2012	150,817.39	115,627	122,294	28,524	3.50	8,150
2013	50,187.61	35,131	37,157	13,031	4.50	2,896
2014	72,467.83	45,896	48,542	23,926	5.50	4,350
2015	108,330.41	61,388	64,927	43,403	6.50	6,677
2016	157,997.86	78,999	83,554	74,444	7.50	9,926
2017	545,298.19	236,294	249,918	295,380	8.50	34,751
2018	2,364,174.26	866,872	916,853	1,447,321	9.50	152,350
2019	1,249,910.48	374,973	396,593	853,318	10.50	81,268
2020	1,749,888.53	408,301	431,843	1,318,046	11.50	114,613
2021	453,608.24	75,603	79,962	373,646	12.50	29,892
2022	657,884.08	65,788	69,581	588,303	13.50	43,578
2023	265,823.26	8,860	9,371	256,452	14.50	17,686
	8,244,315.78	2,773,426	2,924,694	5,319,622		507,669

SCADA EQUIPMENT
SURVIVOR CURVE.. 10-SQUARE

2011	48,805.47	48,805	48,805			
2012	207,549.35	207,549	207,549			
2014	666,017.07	632,716	548,738	117,280	0.50	117,280
2015	3,166,980.38	2,691,933	2,334,641	832,340	1.50	554,893
2016	2,487,138.28	1,865,354	1,617,771	869,367	2.50	347,747
2017	1,927,905.76	1,253,139	1,086,814	841,092	3.50	240,312
2018	1,858,360.93	1,022,099	886,439	971,922	4.50	215,983
2019	4,389,124.38	1,975,106	1,712,956	2,676,168	5.50	486,576
2020	5,415,856.11	1,895,550	1,643,959	3,771,897	6.50	580,292
2021	1,428,934.65	357,234	309,819	1,119,115	7.50	149,215
2022	332,029.54	49,804	43,194	288,836	8.50	33,981
2023	3,770,211.22	188,511	163,491	3,606,721	9.50	379,655
	25,698,913.14	12,187,800	10,604,176	15,094,737		3,105,934
	33,943,228.92	14,961,226	13,528,870	20,414,359		3,613,603

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6 10.65

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
1999	1,818.50	1,782	1,754	64	0.50	64
2000	19,132.92	17,985	17,699	1,434	1.50	956
2003	7,650.07	6,273	6,173	1,477	4.50	328
2004	427,374.47	333,352	328,056	99,318	5.50	18,058
2005	932,608.11	690,130	679,165	253,443	6.50	38,991
2006	338,789.32	237,153	233,385	105,404	7.50	14,054
2007	259,547.69	171,301	168,579	90,969	8.50	10,702
2008	10,815.94	6,706	6,599	4,217	9.50	444
2009	2,486.98	1,442	1,419	1,068	10.50	102
2010	24,981.30	13,490	13,276	11,705	11.50	1,018
2011	60,385.55	30,193	29,713	30,673	12.50	2,454
2012	6,731.91	3,097	3,048	3,684	13.50	273
2013	3,762.59	1,580	1,555	2,208	14.50	152
2014	3,201.93	1,217	1,198	2,004	15.50	129
2015	13,461.20	4,577	4,504	8,957	16.50	543
2016	16,251.30	4,875	4,798	11,453	17.50	654
2017	150,147.30	39,038	38,418	111,729	18.50	6,039
2018	1,931.25	425	418	1,513	19.50	78
2021	14,521.88	1,452	1,429	13,093	22.50	582
2023	221,518.70	4,430	4,359	217,159	24.50	8,864
	2,517,118.91	1,570,498	1,545,545	971,573		104,485
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 4.15

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 348 OTHER INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
2011	39,497.10	19,749	18,920	20,577	12.50	1,646
	39,497.10	19,749	18,920	20,577		1,646
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.5	4.17

**CUSTOMERS' ADVANCES AND
CONTRIBUTIONS IN AID OF CONSTRUCTION**

AQUA PENNSYLVANIA, INC.
 WATER BASE OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R3						
1970	4,550.00	3,968	4,550			
1980	3,182.00	2,478	2,965	217	12.37	18
1986	305,819.57	215,603	257,945	47,875	15.69	3,051
1992	51,500.00	31,796	38,041	13,459	19.52	689
2008	44,251.38	14,745	17,640	26,611	31.01	858
	409,302.95	268,590	321,141	88,162		4,616
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.1 1.13

AQUA PENNSYLVANIA, INC.
 WATER BASE OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S0						
1998	79,623.76	39,796	13,079	66,545	25.52	2,608
2022	35,750.00	1,673	550	35,200	30.55	1,152
2023	3,273,283.02	53,027	17,427	3,255,856	30.36	107,242
	3,388,656.78	94,496	31,056	3,357,601		111,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.2 3.28

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S1.5						
2012	11,059.91	3,243	3,007	8,053	27.72	291
2015	69,395.00	15,336	14,221	55,174	29.96	1,842
2017	95,000.00	16,245	15,065	79,935	31.52	2,536
	175,454.91	34,824	32,293	143,162		4,669
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.7 2.66

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R2.5						
1965	1,385.14	1,215	1,368	17	8.17	2
1970	8,080.00	6,830	7,690	390	9.79	40
1972	5,443.93	4,542	5,114	330	10.23	32
1974	8,053.15	6,578	7,406	647	11.10	58
1980	1,752.00	1,334	1,502	250	13.65	18
1985	22,929.97	16,067	18,090	4,840	16.45	294
1986	1,502.45	1,037	1,168	334	16.85	20
1987	3,004.89	2,029	2,284	721	17.56	41
1988	85,438.20	56,714	63,855	21,583	17.98	1,200
1989	200,576.54	130,094	146,475	54,102	18.69	2,895
1990	73,619.85	46,859	52,759	20,861	19.13	1,090
1991	224,844.39	139,583	157,159	67,685	19.85	3,410
1992	36,809.93	22,380	25,198	11,612	20.31	572
1993	41,230.00	24,396	27,468	13,762	21.05	654
1995	13,800.00	7,747	8,722	5,078	22.26	228
1998	13,705.00	7,059	7,948	5,757	24.00	240
1999	22,197.44	11,041	12,431	9,766	24.76	394
2001	11,773.00	5,457	6,144	5,629	26.04	216
2002	256,438.00	114,679	129,119	127,319	26.58	4,790
2007	300.00	106	119	181	30.01	6
2008	95,597.33	32,159	36,209	59,388	30.58	1,942
2012	434,622.75	111,959	126,057	308,566	33.14	9,311
2013	220,194.81	52,252	58,832	161,363	33.75	4,781
2017	439,317.88	66,820	75,234	364,084	36.24	10,046
2018	160,000.00	20,768	23,383	136,617	36.87	3,705
2019	363,194.02	39,080	44,001	319,194	37.34	8,548
	2,745,810.67	928,785	1,045,735	1,700,076		54,533

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2 1.99

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R1.5						
2012	1,500,000.00	479,550	760,129	739,871	24.47	30,236
	1,500,000.00	479,550	760,129	739,871		30,236
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.5 2.02

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 36-S2.5						
1965	1,577.41	1,513	1,532	45	2.48	18
1970	11,500.00	10,828	10,962	538	3.32	162
1973	317.09	295	299	18	3.85	5
1980	3,063.00	2,732	2,766	297	5.28	56
1983	10,081.00	8,779	8,887	1,194	6.01	199
1986	185,300.39	156,356	158,287	27,013	6.94	3,892
1997	225,916.00	158,638	160,597	65,319	11.24	5,811
1998	68,953.00	47,302	47,886	21,067	11.67	1,805
2000	39,745.00	25,683	26,000	13,745	12.87	1,068
2001	161,003.00	101,078	102,327	58,676	13.34	4,399
2002	94,381.00	57,223	57,930	36,451	13.96	2,611
2003	407,578.60	238,107	241,048	166,531	14.59	11,414
2007	522,440.77	253,436	256,566	265,875	17.51	15,184
2009	87,950.00	38,003	38,473	49,477	19.06	2,596
2012	2,719.75	945	956	1,764	21.61	82
	1,822,526.01	1,100,918	1,114,516	708,010		49,302

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 2.71

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 52-R2.5						
1970	18,915.00	15,786	4,156	14,759	10.60	1,392
1986	27,693.81	18,588	4,893	22,801	18.37	1,241
2023	9,675,298.66	125,779	33,110	9,642,188	38.11	253,009
	9,721,907.47	160,153	42,159	9,679,748		255,642
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.9 2.63

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 70-S1						
1970	2,961.54	1,996	2,634	328	25.87	13
1973	27,633.00	18,000	23,752	3,881	27.02	144
1974	2,997.38	1,929	2,545	452	27.42	16
1975	13,950.21	8,864	11,696	2,254	27.83	81
1976	10,907.76	6,839	9,024	1,884	28.26	67
1977	8,766.02	5,421	7,153	1,613	28.69	56
1978	8,331.06	5,079	6,702	1,629	29.13	56
1979	3,583.34	2,169	2,862	721	29.03	25
1989	417,241.00	211,625	279,247	137,994	33.52	4,117
1992	249,888.45	118,847	156,823	93,065	34.73	2,680
1995	13,850.00	6,079	8,021	5,829	36.44	160
1997	171,649.00	71,406	94,223	77,426	37.20	2,081
1998	98,472.00	39,674	52,351	46,121	37.79	1,220
1999	195,000.00	75,972	100,248	94,752	38.39	2,468
2000	95,242.00	36,040	47,556	47,686	38.61	1,235
2001	202,998.00	73,993	97,636	105,362	39.23	2,686
2003	305,339.50	102,655	135,457	169,882	40.48	4,197
2005	545,027.77	168,414	222,229	322,799	41.38	7,801
2008	26,838.87	7,072	9,332	17,507	43.32	404
2012	419,729.21	84,450	111,435	308,294	45.65	6,753
2019	100,774.32	8,163	10,771	90,003	51.06	1,763
	2,921,180.43	1,054,687	1,391,697	1,529,483		38,023

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.2 1.30

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-L1.5						
1914	3,500.00	3,258	2,692	808	8.14	99
1916	2,062.00	1,928	1,593	469	7.45	63
1925	3,440.00	3,151	2,604	836	9.03	93
1926	3,231.00	2,930	2,421	810	10.02	81
1955	412.20	339	280	132	14.83	9
1958	118.50	96	79	40	15.15	3
1960	495.00	396	327	168	15.87	11
1961	1,050.00	833	688	362	16.24	22
1963	3,045.00	2,395	1,979	1,066	16.42	65
1965	300.00	233	193	107	16.69	6
1966	709.00	550	454	255	16.58	15
1967	521.50	401	331	190	17.03	11
1983	2,195.00	1,476	1,220	975	19.74	49
1984	141.00	94	78	63	19.67	3
1988	3,114.96	1,979	1,635	1,480	20.37	73
1997	1,502.45	812	671	831	22.52	37
2005	9,152.80	3,844	3,176	5,977	25.55	234
2008	42,284.00	15,400	12,726	29,558	27.06	1,092
2012	24,204.80	6,874	5,680	18,525	28.99	639
2013	3,534.81	928	767	2,768	29.50	94
2014	1,058.45	254	210	848	30.02	28
2016	571.93	111	92	480	31.11	15
2017	6,952.62	1,184	978	5,975	31.67	189
2018	96,707.35	14,100	11,651	85,056	32.23	2,639
2019	126,936.04	15,308	12,649	114,287	32.81	3,483
2020	250,894.21	23,785	19,655	231,239	33.40	6,923
2021	39,216.60	2,698	2,229	36,988	33.86	1,092
2022	63,815.86	2,668	2,205	61,611	34.34	1,794
2023	207,518.98	2,988	2,469	205,050	34.22	5,992
	898,686.06	111,013	91,732	806,954		24,854

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5 2.77

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON- 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S2.5						
1919	3,453.00	3,320	2,743	710	4.20	169
1924	400.00	378	312	88	5.77	15
1925	19,008.14	17,974	14,852	4,156	5.67	733
1926	41,728.74	39,467	32,612	9,117	5.59	1,631
1927	17,861.02	16,891	13,957	3,904	5.54	705
1928	31,976.50	29,927	24,729	7,248	6.54	1,108
1929	29,433.23	27,538	22,755	6,678	6.51	1,026
1930	29,513.58	27,595	22,802	6,712	6.50	1,033
1931	23,616.70	22,063	18,231	5,386	6.51	827
1932	2,700.74	2,521	2,083	618	6.54	94
1933	2,747.77	2,536	2,096	652	7.54	86
1934	5,550.85	5,117	4,228	1,323	7.59	174
1935	4,959.56	4,565	3,772	1,188	7.65	155
1936	12,865.59	11,821	9,768	3,098	7.73	401
1937	15,242.07	13,975	11,548	3,694	7.84	471
1938	26,858.49	24,570	20,303	6,555	7.96	823
1939	8,477.61	7,737	6,393	2,085	8.09	258
1940	11,469.72	10,440	8,627	2,843	8.24	345
1941	6,533.93	5,930	4,900	1,634	8.41	194
1942	3,826.82	3,462	2,861	966	8.59	112
1943	1,211.05	1,092	902	309	8.79	35
1944	5,672.60	5,051	4,174	1,499	9.79	153
1945	14,195.24	12,591	10,404	3,791	10.00	379
1946	49,551.03	43,778	36,175	13,376	10.22	1,309
1947	122,169.57	107,485	88,817	33,353	10.45	3,192
1948	199,662.93	174,865	144,495	55,168	10.71	5,151
1949	184,961.47	161,212	133,213	51,748	10.97	4,717
1950	514,661.88	450,123	371,946	142,716	10.54	13,540
1951	361,589.32	314,583	259,947	101,642	10.83	9,385
1952	365,701.24	316,405	261,452	104,249	11.14	9,358
1953	575,661.94	495,127	409,134	166,528	11.47	14,519
1954	536,161.66	458,311	378,712	157,450	11.80	13,343
1955	489,978.52	416,188	343,905	146,074	12.15	12,023
1956	337,597.77	284,865	235,390	102,208	12.50	8,177
1957	272,245.75	228,115	188,496	83,750	12.87	6,507
1958	238,496.25	198,381	163,926	74,570	13.24	5,632
1959	265,310.69	219,041	180,998	84,313	13.62	6,190
1960	227,925.48	186,717	154,288	73,637	14.02	5,252
1961	206,438.91	167,732	138,601	67,838	14.42	4,704
1962	135,611.09	110,089	90,969	44,642	14.26	3,131
1963	150,672.06	121,231	100,176	50,496	14.69	3,437

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON- 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S2.5						
1964	242,000.67	192,947	159,436	82,565	15.13	5,457
1965	165,727.40	130,892	108,159	57,568	15.57	3,697
1966	156,512.36	122,393	101,136	55,376	16.03	3,455
1967	179,807.34	139,171	115,000	64,807	16.50	3,928
1968	219,197.90	167,884	138,726	80,472	16.96	4,745
1969	141,913.83	108,280	89,474	52,440	16.93	3,097
1970	288,158.27	217,387	179,632	108,526	17.42	6,230
1971	196,679.03	146,624	121,159	75,520	17.92	4,214
1972	493,415.11	363,351	300,245	193,170	18.43	10,481
1973	326,411.86	237,367	196,141	130,271	18.94	6,878
1974	413,368.41	296,716	245,183	168,185	19.46	8,643
1975	475,246.06	336,522	278,075	197,171	19.99	9,863
1976	373,657.74	260,888	215,577	158,081	20.53	7,700
1977	162,660.93	111,943	92,501	70,160	21.07	3,330
1978	1,268,300.64	859,908	710,560	557,741	21.61	25,809
1979	690,767.83	461,088	381,007	309,761	22.17	13,972
1980	603,831.10	396,596	327,716	276,115	22.73	12,148
1981	525,304.74	339,347	280,410	244,895	23.29	10,515
1982	464,648.53	295,052	243,808	220,841	23.86	9,256
1983	856,627.14	534,278	441,485	415,142	24.44	16,986
1984	1,371,696.24	839,752	693,905	677,791	25.02	27,090
1985	438,954.10	263,636	217,848	221,106	25.60	8,637
1986	1,667,105.01	981,591	811,109	855,996	26.19	32,684
1987	1,671,531.42	963,972	796,551	874,980	26.79	32,661
1988	1,558,391.72	879,556	726,796	831,596	27.40	30,350
1989	1,737,574.28	959,141	792,559	945,015	28.00	33,751
1990	2,903,810.89	1,556,443	1,286,122	1,617,689	29.00	55,782
1991	2,381,595.28	1,246,051	1,029,638	1,351,957	29.61	45,659
1992	2,752,809.10	1,404,758	1,160,781	1,592,028	30.23	52,664
1993	1,434,409.26	713,188	589,322	845,087	30.85	27,393
1994	970,546.15	466,639	385,594	584,952	31.85	18,366
1995	566,508.95	264,786	218,798	347,711	32.48	10,705
1996	824,210.78	371,719	307,159	517,052	33.48	15,444
1997	1,729,766.09	756,254	624,909	1,104,857	34.11	32,391
1998	5,587,889.95	2,365,354	1,954,542	3,633,348	34.74	104,587
1999	1,703,305.07	692,734	572,421	1,130,884	35.74	31,642
2000	2,341,046.79	913,242	754,631	1,586,416	36.74	43,180
2001	2,793,201.17	1,049,685	867,377	1,925,824	37.38	51,520
2002	10,068,162.90	3,614,470	2,986,714	7,081,449	38.38	184,509
2003	8,305,681.65	2,860,477	2,363,673	5,942,009	39.02	152,281
2004	1,717,639.49	562,699	464,970	1,252,669	40.02	31,301

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON- 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S2.5						
2005	2,197,535.56	682,994	564,372	1,633,164	41.02	39,814
2006	3,486,602.62	1,025,061	847,030	2,639,573	42.02	62,817
2007	8,580,706.77	2,392,301	1,976,809	6,603,898	42.67	154,767
2008	720,722.83	188,829	156,033	564,690	43.67	12,931
2009	280,573.39	68,740	56,801	223,772	44.67	5,009
2010	2,404,610.56	548,732	453,429	1,951,182	45.67	42,723
2011	5,145,232.52	1,086,673	897,941	4,247,292	46.67	91,007
2012	9,370,718.03	1,821,668	1,505,283	7,865,435	47.67	164,998
2013	4,482,394.50	800,107	661,146	3,821,248	48.32	79,082
2014	6,297,091.56	1,016,980	840,352	5,456,740	49.32	110,639
2015	9,352,726.78	1,351,469	1,116,748	8,235,979	50.32	163,672
2016	7,084,751.64	903,306	746,421	6,338,331	51.32	123,506
2017	8,461,721.37	935,020	772,627	7,689,094	52.32	146,963
2018	7,008,446.85	655,290	541,480	6,466,967	53.32	121,286
2019	6,593,177.80	504,378	416,778	6,176,400	54.32	113,704
2020	7,259,755.76	431,955	356,934	6,902,822	55.32	124,780
2021	2,077,991.46	88,315	72,977	2,005,014	56.32	35,600
2022	281,232.90	7,171	5,925	275,308	57.32	4,803
2023	4,551,696.60	38,689	31,970	4,519,727	58.32	77,499
	163,961,463.19	48,743,268	40,277,597	123,683,866		3,009,095
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.1 1.84

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON- 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S3						
1967	25,168.00	15,358	12,691	12,477	36.09	346
1972	44,122.00	24,770	20,468	23,654	40.24	588
1973	71,445.00	39,688	32,795	38,650	40.41	956
1977	2,101.00	1,085	897	1,204	43.59	28
1980	6,862.00	3,313	2,738	4,124	46.59	89
1988	5,000.00	1,988	1,643	3,357	53.79	62
1989	1,255,450.91	485,106	400,853	854,598	54.79	15,598
1990	1,538.00	577	477	1,061	55.79	19
1994	39,986.12	13,331	11,016	28,970	58.99	491
1995	8,709.00	2,804	2,317	6,392	60.00	107
2003	664,045.89	153,793	127,082	536,964	68.00	7,897
2004	562,198.26	123,908	102,388	459,810	68.99	6,665
2005	977,790.33	204,358	168,865	808,925	70.00	11,556
2007	559,029.59	104,203	86,105	472,925	72.00	6,568
2008	273,813.19	47,972	39,640	234,173	72.99	3,208
2009	640,894.14	104,978	86,746	554,148	74.00	7,488
2010	69,851.74	10,659	8,808	61,044	74.99	814
2011	375,320.44	52,995	43,791	331,529	76.00	4,362
2012	3,035,349.27	394,595	326,062	2,709,287	76.99	35,190
2013	912,518.91	108,225	89,428	823,091	78.00	10,552
2014	884,283.36	94,972	78,477	805,806	78.99	10,201
2015	702,647.85	67,454	55,739	646,909	80.00	8,086
2016	596,793.04	50,608	41,818	554,975	80.99	6,852
2017	764,383.84	56,106	46,362	718,022	82.00	8,756
2018	205,616.41	12,789	10,568	195,048	82.99	2,350
2019	3,035,927.89	154,225	127,439	2,908,489	84.00	34,625
2020	1,841,737.45	72,933	60,266	1,781,471	84.99	20,961
2021	277,558.97	7,827	6,468	271,091	86.00	3,152
2022	233,265.66	3,966	3,277	229,989	86.99	2,644
2023	1,958,340.32	10,967	9,062	1,949,278	88.00	22,151
	20,031,748.58	2,425,553	2,004,286	18,027,463		232,362

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 77.6 1.16

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 75-R3						
2023	8,899.45	70	58	8,841	62.79	141
	8,899.45	70	58	8,841		141
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						62.7 1.58

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 90-R3						
1972	1,795.00	1,026	848	947	38.59	25
1973	10,018.00	5,616	4,641	5,377	39.59	136
1974	9,510.00	5,272	4,356	5,154	39.79	130
1980	2,534.00	1,257	1,039	1,495	44.22	34
1981	14,594.00	7,134	5,895	8,699	44.45	196
1982	1,350.00	644	532	818	45.46	18
1987	380.33	162	134	246	48.97	5
1988	613.60	255	211	403	49.97	8
1999	68,568.76	20,324	16,794	51,775	58.15	890
2003	24,150.33	6,040	4,991	19,159	61.47	312
2004	15,965.66	3,798	3,138	12,828	62.47	205
2005	7,906.10	1,799	1,487	6,419	62.80	102
2006	14,515.17	3,124	2,581	11,934	63.80	187
2011	32,737.12	5,114	4,226	28,511	67.50	422
2012	694,400.64	99,855	82,512	611,889	68.50	8,933
2013	488,668.22	64,113	52,978	435,690	69.50	6,269
2014	355,085.13	42,504	35,122	319,963	69.87	4,579
2015	269,038.58	28,814	23,810	245,229	70.87	3,460
2016	417,989.19	39,500	32,640	385,349	71.87	5,362
2017	703,800.00	58,134	48,037	655,763	72.24	9,078
2018	361,933.03	25,263	20,875	341,058	73.24	4,657
2019	1,215,860.46	70,034	57,870	1,157,990	73.62	15,729
2020	1,427,640.18	63,958	52,850	1,374,790	74.62	18,424
2021	383,526.60	12,350	10,205	373,322	75.02	4,976
2023	826,997.54	5,458	4,510	822,488	75.26	10,929
	7,349,577.64	571,548	472,282	6,877,296		95,066

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 72.3 1.29

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S5						
1963	74,569.11	72,183	59,646	14,923	2.00	7,462
1964	87,665.54	84,501	69,825	17,841	2.23	8,000
1965	124,152.32	119,112	98,425	25,727	2.48	10,374
1966	42,990.73	41,035	33,908	9,083	2.74	3,315
1967	68,853.41	65,741	54,323	14,530	2.67	5,442
1968	82,283.97	78,087	64,525	17,759	2.98	5,959
1969	93,921.85	88,550	73,171	20,751	3.31	6,269
1970	118,926.88	111,982	92,533	26,394	3.32	7,950
1971	32,479.34	30,352	25,080	7,399	3.68	2,011
1972	104,170.48	96,566	79,795	24,375	4.06	6,004
1973	161,498.80	148,434	122,654	38,845	4.45	8,729
1974	227,030.27	207,914	171,804	55,226	4.55	12,138
1975	131,589.42	119,352	98,623	32,966	4.97	6,633
1976	160,859.58	144,420	119,337	41,523	5.41	7,675
1977	128,838.26	114,434	94,559	34,279	5.85	5,860
1978	246,981.94	216,900	179,229	67,753	6.31	10,737
1979	337,290.93	291,183	240,611	96,680	7.05	13,713
1980	246,979.93	210,575	174,003	72,977	7.52	9,704
1981	133,656.06	111,897	92,463	41,193	8.26	4,987
1982	202,246.72	166,186	137,323	64,924	9.01	7,206
1983	314,122.03	253,182	209,209	104,913	9.75	10,760
1984	297,917.09	235,355	194,479	103,438	10.50	9,851
1985	337,682.45	261,299	215,917	121,765	11.25	10,824
2008	10,571.00	3,326	2,748	7,823	33.76	232
2016	10,752.00	1,636	1,352	9,400	41.76	225
	3,778,030.11	3,274,202	2,705,542	1,072,488		182,060

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 4.82

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R2.5						
1966	41,066.18	37,075	30,636	10,430	6.19	1,685
1972	36,880.50	32,101	26,526	10,354	7.67	1,350
1973	270,288.00	233,421	192,881	77,407	7.98	9,700
1974	88,499.00	75,791	62,628	25,871	8.30	3,117
1980	45,992.00	37,014	30,585	15,407	10.55	1,460
1981	143,194.00	113,811	94,044	49,150	10.97	4,480
1984	97,561.00	74,381	61,463	36,098	12.31	2,932
1999	300,711.54	162,805	134,529	166,183	20.75	8,009
2013	620,550.27	161,591	133,526	487,024	29.82	16,332
2017	4,946,971.81	829,607	685,522	4,261,450	32.26	132,097
2018	64,643.46	9,283	7,671	56,972	32.81	1,736
2019	284,387.73	33,785	27,917	256,471	33.38	7,683
2020	83,113.45	7,796	6,442	76,671	33.81	2,268
2021	26,610.55	1,815	1,500	25,111	34.13	736
2022	46,464.25	1,951	1,612	44,852	34.21	1,311
2023	70,400.34	1,042	861	69,539	33.17	2,096
	7,167,334.08	1,813,269	1,498,343	5,668,991		196,992

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.8 2.75

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 70-R4						
1925	14,385.45	14,170	14,385			
1926	18,223.71	17,947	18,224			
1927	17,052.38	16,619	17,052			
1928	12,267.53	11,950	12,268			
1929	13,944.27	13,573	13,944			
1930	7,146.10	6,949	7,146			
1931	695.08	675	695			
1932	295.00	283	295			
1934	390.00	373	390			
1935	250.00	239	250			
1936	345.00	329	345			
1937	310.00	295	310			
1938	90.00	85	90			
1939	750.00	710	750			
1940	440.00	415	440			
1941	530.00	498	530			
1942	60.00	56	60			
1945	35.00	32	35			
1946	150.00	137	150			
1947	2,040.00	1,857	2,040			
1948	1,380.00	1,250	1,380			
1949	180.00	162	180			
1950	325.00	291	325			
1951	960.00	856	958	2	8.80	
1952	1,275.00	1,130	1,264	11	9.15	1
1953	1,790.00	1,577	1,765	25	9.50	3
1954	3,460.00	3,030	3,390	70	9.87	7
1955	4,460.00	3,880	4,341	119	10.24	12
1956	3,940.00	3,404	3,809	131	10.62	12
1957	3,545.00	3,041	3,403	142	11.02	13
1958	1,405.00	1,187	1,328	77	12.02	6
1959	5,990.00	5,023	5,620	370	12.42	30
1960	5,045.00	4,196	4,695	350	12.84	27
1961	965.00	796	891	74	13.26	6
1962	1,065.00	865	968	97	14.26	7
1963	3,680.83	2,962	3,314	367	14.69	25
1964	9,608.98	7,661	8,572	1,037	15.13	69
1965	11,655.25	9,137	10,223	1,432	16.13	89
1966	10,657.90	8,273	9,257	1,401	16.58	84
1967	10,592.66	8,139	9,107	1,486	17.03	87
1968	20,600.82	15,549	17,398	3,203	18.03	178

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 70-R4						
1969	13,058.59	9,750	10,909	2,150	18.50	116
1970	8,976.56	6,627	7,415	1,562	18.96	82
1971	5,709.77	4,137	4,629	1,081	19.96	54
1972	12,314.67	8,815	9,863	2,452	20.45	120
1973	19,164.57	13,549	15,160	4,005	20.93	191
1974	30,757.58	21,315	23,849	6,909	21.93	315
1975	33,128.66	22,653	25,347	7,782	22.43	347
1976	34,751.65	23,277	26,045	8,707	23.42	372
1977	22,740.99	15,016	16,801	5,940	23.92	248
1978	42,482.49	27,448	30,712	11,770	24.92	472
1979	64,180.58	40,845	45,702	18,479	25.43	727
1980	44,427.02	27,829	31,138	13,289	25.94	512
1981	18,656.38	11,418	12,776	5,880	26.94	218
1982	87,849.30	52,499	58,741	29,108	27.94	1,042
1983	73,781.41	43,324	48,475	25,306	28.47	889
1984	72,679.30	41,631	46,581	26,098	29.46	886
1985	95,371.78	53,608	59,982	35,390	29.99	1,180
1986	13,919.80	7,621	8,527	5,393	30.99	174
1987	20,808.11	11,166	12,494	8,314	31.52	264
1988	15,085.63	7,872	8,808	6,278	32.53	193
1989	40,447.61	20,515	22,954	17,494	33.52	522
1990	49,234.05	24,410	27,312	21,922	34.07	643
1991	44,145.02	21,234	23,759	20,386	35.07	581
1992	10,990.50	5,124	5,733	5,258	36.07	146
1993	49,326.98	22,266	24,914	24,413	37.07	659
1994	11,800.00	5,187	5,804	5,996	37.61	159
1995	26,810.78	11,384	12,738	14,073	38.62	364
1996	54,462.58	22,319	24,973	29,490	39.61	745
1997	32,517.93	12,838	14,365	18,153	40.62	447
1998	43,999.00	16,830	18,831	25,168	41.17	611
1999	3,258.74	1,198	1,340	1,919	42.17	46
2000	17,729.29	6,250	6,993	10,736	43.17	249
2003	109,796.47	33,762	37,776	72,020	46.17	1,560
2004	97,862.38	28,811	32,237	65,625	46.73	1,404
2005	830,098.49	231,930	259,508	570,590	47.72	11,957
2006	80,300.64	21,215	23,738	56,563	48.73	1,161
2007	48,301.00	12,037	13,468	34,833	49.72	701
2010	30,861.00	6,289	7,037	23,824	52.73	452
2011	102,395.71	19,332	21,631	80,765	53.72	1,503
2012	1,074,382.48	186,513	208,690	865,692	54.73	15,818
2013	1,210,747.79	192,025	214,858	995,890	55.72	17,873

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 70-R4						
2014	1,169,731.65	167,740	187,685	982,047	56.73	17,311
2015	2,763,355.03	357,025	399,477	2,363,878	57.29	41,262
2016	2,119,518.29	241,625	270,355	1,849,163	58.29	31,724
2017	2,110,220.10	208,490	233,281	1,876,939	59.29	31,657
2018	2,089,491.95	174,682	195,453	1,894,039	60.29	31,415
2019	1,466,877.02	100,334	112,264	1,354,613	61.29	22,102
2020	3,245,452.11	172,658	193,188	3,052,264	62.29	49,001
2021	577,070.81	21,929	24,536	552,535	63.29	8,730
2023	1,795,234.16	13,644	15,267	1,779,967	65.29	27,262
	22,228,245.36	2,979,597	3,325,706	18,902,540		327,123
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						57.8 1.47

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 22-R2.5						
1965	1,010.67	1,011	1,011			
1969	260.72	261	261			
1970	1,248.24	1,248	1,248			
1971	664.38	664	664			
1972	1,228.10	1,228	1,228			
1973	2,717.94	2,718	2,718			
1974	3,702.43	3,702	3,702			
1975	3,450.77	3,451	3,451			
1976	4,483.59	4,484	4,484			
1977	2,249.85	2,250	2,250			
1978	9,514.72	9,515	9,515			
1979	6,991.14	6,991	6,991			
1980	6,304.61	6,305	6,305			
1981	2,415.94	2,416	2,416			
1982	3,484.54	3,485	3,485			
1983	5,284.88	5,285	5,285			
1984	7,109.92	7,077	7,110			
1985	12,351.51	12,174	12,352			
2015	800.00	326	800			
2016	466.47	171	4,249	3,782-		
	75,740.42	74,762	79,525	3,785-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R4						
1954	275.45	257	275			
1955	4,052.20	3,747	4,052			
1956	5,807.77	5,371	5,808			
1957	3,421.42	3,140	3,421			
1958	2,530.75	2,304	2,531			
1959	1,938.04	1,762	1,938			
1960	845.74	763	846			
1961	2,232.12	1,995	2,232			
1962	1,845.77	1,646	1,841	5	7.46	1
1963	357.34	316	353	4	7.99	1
1965	8,559.65	7,411	8,290	270	9.07	30
1966	7,505.67	6,431	7,194	312	9.61	32
1967	3,853.21	3,288	3,678	175	9.72	18
1968	6,309.90	5,323	5,954	356	10.29	35
1969	13,003.51	10,842	12,128	876	10.86	81
1970	8,173.13	6,734	7,533	640	11.44	56
1971	4,682.24	3,810	4,262	420	12.01	35
1972	11,573.77	9,298	10,401	1,173	12.60	93
1973	21,007.20	16,655	18,631	2,376	13.20	180
1974	26,685.90	20,740	23,200	3,486	14.19	246
1975	31,965.41	24,495	27,401	4,564	14.79	309
1976	22,334.63	16,867	18,868	3,467	15.40	225
1977	22,777.91	16,947	18,957	3,821	16.00	239
1978	40,513.00	29,680	33,201	7,312	16.61	440
1979	62,812.07	45,281	50,652	12,160	17.23	706
1980	76,901.20	54,523	60,991	15,910	17.85	891
1981	97,181.44	67,735	75,770	21,411	18.48	1,159
1982	43,949.80	29,912	33,460	10,490	19.48	539
1983	77,741.20	51,947	58,109	19,632	20.11	976
1984	181,836.63	119,230	133,373	48,464	20.74	2,337
1985	186,972.05	120,223	134,484	52,488	21.38	2,455
1986	147,359.59	92,277	103,223	44,137	22.38	1,972
1987	130,479.77	80,010	89,501	40,979	23.02	1,780
1988	171,657.78	102,995	115,212	56,446	23.67	2,385
1989	194,191.83	113,214	126,644	67,548	24.67	2,738
1990	135,476.57	77,154	86,306	49,171	25.32	1,942
1991	59,384.97	32,810	36,702	22,683	26.32	862
1992	67,880.79	36,561	40,898	26,983	26.98	1,000
1993	42,593.24	22,217	24,852	17,741	27.98	634
1994	40,809.62	20,707	23,163	17,647	28.64	616
1995	22,476.27	11,018	12,325	10,151	29.64	342

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R4						
1996	18,164.98	8,643	9,668	8,497	30.30	280
1997	3,996.71	1,832	2,049	1,948	31.31	62
1998	32,819.72	14,480	16,198	16,622	32.30	515
1999	37,236.49	15,874	17,757	19,479	32.97	591
2000	65,628.45	26,835	30,018	35,610	33.97	1,048
2001	36,125.69	14,143	15,821	20,305	34.97	581
2002	82,675.00	31,102	34,791	47,884	35.65	1,343
2003	63,125.80	22,650	25,337	37,789	36.64	1,031
2004	28,607.84	9,761	10,919	17,689	37.65	470
2005	73,494.60	23,798	26,621	46,874	38.64	1,213
2006	7,861.04	2,421	2,708	5,153	39.32	131
2007	10,655.00	3,094	3,461	7,194	40.32	178
2008	39,143.75	10,678	11,945	27,199	41.32	658
2009	17,304.20	4,416	4,940	12,364	42.32	292
2010	14,234.90	3,382	3,783	10,452	43.32	241
2011	83,825.71	18,442	20,630	63,196	44.32	1,426
2012	4,245,001.84	859,188	961,106	3,283,896	45.32	72,460
2013	394,951.78	72,987	81,645	313,307	46.32	6,764
2014	260,645.21	43,841	49,041	211,604	46.99	4,503
2015	831,566.37	125,068	139,904	691,662	48.00	14,410
2016	1,032,686.03	137,141	153,409	879,277	48.99	17,948
2017	1,838,214.72	211,395	236,471	1,601,744	50.00	32,035
2018	844,079.81	82,213	91,965	752,115	50.99	14,750
2019	1,066,970.26	84,931	95,006	971,964	52.00	18,692
2020	985,893.01	61,125	68,376	917,517	52.99	17,315
2021	442,027.38	19,538	21,855	420,172	54.00	7,781
2022	117,432.88	3,124	3,495	113,938	54.99	2,072
2023	740,506.79	6,516	7,289	733,218	56.00	13,093
	15,406,832.51	3,196,254	3,574,868	11,831,965		257,238

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.0 1.67

AQUA PENNSYLVANIA, INC.
 WATER BASE OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
1982	84.00	84	84			
	84.00	84	84			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AQUA PENNSYLVANIA, INC.
 WATER BASE OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R2.5						
1998	1,662.00	1,377	1,662			
	1,662.00	1,377	1,662			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
304.20	208,441.50	82,033.69		82,033.69-
304.30	728,626.06	11,838.83		11,838.83-
304.61	316,494.46			
304.62	185,854.66			
304.63	20,793.80	11,587.95		11,587.95-
305.00	28,041.05			
306.00	2,613.93			
307.00	741,023.90	57,776.67		57,776.67-
310.40	36,548.41			
311.01	360,397.29	275.26		275.26-
320.00	1,465,037.66	21,071.83		21,071.83-
330.00	1,322,396.88	28,685.50		28,685.50-
331.00	10,657,686.65	2,429,051.47		2,429,051.47-
333.00	475,377.25	509,881.24		509,881.24-
334.02	5,598,896.28		18,777.21	18,777.21
335.00	620,603.28	101,243.77		101,243.77-
336.00	2,256.85			
340.10	60,799.75			
340.20	19,532.05			
340.30	5,620,461.82			
340.40	16,636.75			
341.10	2,430,098.81		35,850.00	35,850.00
341.20	33,607.74			
343.10			4,555.10	4,555.10
343.20	576,732.43			
344.00	484,548.08			
346.01	20,218.31			
346.02	560,970.28	81.58		81.58-
347.00	2,283.84			
	32,596,979.77	3,253,527.79	59,182.31	3,194,345.48-

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

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				
304.20	24,265.73	81,066.67		81,066.67-
304.30	232,194.99	11,107.43		11,107.43-
304.61	1,832,621.11			
304.62	27,333.59			
304.63	456.84	322,461.19		322,461.19-
305.00	59,053.26			
307.00	131,201.31	9,461.14		9,461.14-
310.40	8,584.17			
311.01	273,186.86	137.52		137.52-
320.00	520,063.48			
330.00	240,390.12	48,187.28		48,187.28-
331.00	6,406,400.50	1,817,260.37		1,817,260.37-
333.00	251,177.68	474,188.80		474,188.80-
334.02	1,597,880.71		4,603.50	4,603.50
334.03	17.01	4,321.34		4,321.34-
335.00	331,387.11	66,170.21		66,170.21-
340.10	49,753.57			
340.20	1,219.78			
340.30	3,204,485.72			
340.40	9,072,650.99			
341.10	2,044,911.25		16,500.00	16,500.00
341.20	74,466.12			
343.10	3,379.36		50.00	50.00
343.20	420,440.56			
344.00	29,009.73			
346.01	517,524.81			
346.02	239,186.24			
347.00	2,647.86			
	27,595,890.46	2,834,361.95	21,153.50	2,813,208.45-

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
304.20	119,835.63			
304.30	29,836.27	57,476.44		57,476.44-
304.61	79,306.50			
304.62	41,391.42			
304.63	7,724.07			
305.00	7,191.85			
307.00	260,241.05	149,453.60		149,453.60-
310.40	104,413.57			
311.01	125,517.08			
320.00	137,604.05	3,455.34		3,455.34-
330.00	163,083.25			
331.00	8,443,316.01	2,099,925.97		2,099,925.97-
333.00	403,982.09	479,667.07		479,667.07-
334.02	2,072,361.82		53,731.71	53,731.71
334.03	3,199.49	19,488.04		19,488.04-
335.00	390,959.83	75,329.88		75,329.88-
336.00	892.54			
340.10	146,972.63			
340.20	7,030.00			
340.30	6,388,263.09			
340.40	1,814,063.97			
341.10	1,913,278.06		97,325.00	97,325.00
343.10	595.00		2,950.00	2,950.00
343.20	92,563.92			
344.00	32,939.90			
346.01	647,501.22			
346.02	905,048.85			
347.00	4,863.66			
	24,343,976.82	2,884,796.34	154,006.71	2,730,789.63-

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
304.30		46,017.15		46,017.15-
305.00		308,833.47		308,833.47-
307.00			100.93	100.93
311.01		113.48		113.48-
320.00		23,944.67		23,944.67-
330.00			3.67	3.67
331.00	8,943,445.86	2,376,180.25		2,376,180.25-
333.00		18,065.68		18,065.68-
334.02			106,278.20	106,278.20
335.00		164.71		164.71-
340.10	139,598.70			
340.20	110,347.09			
340.30	1,574,900.66			
340.40	2,056,766.06			
341.10	3,970,728.18			
341.20	230,867.65			
343.10	5,160.49			
343.20	1,155,229.85			
344.00	44,762.18			
346.01	79,133.12			
346.02	1,187,195.21	14,017.34		14,017.34-
347.00	2,068.74			
	19,500,203.79	2,787,336.75	106,382.80	2,680,953.95-

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
304.20	359,871.79			
304.30	3,200,338.82		3,058.55	3,058.55
304.61	2,853,118.36			
304.62	2,218.06			
304.63	74,798.88	55,131.82		55,131.82-
305.00	2,739.49			
307.00	418,097.55	29,417.81		29,417.81-
310.40	10,546.32			
311.00	73,970.85	245.30		245.30-
320.00	4,943,332.28		5,680.16	5,680.16
330.00	134,141.04			
331.00	5,243,747.42	2,538,533.32		2,538,533.32-
333.00	1,465,239.16	603,176.26		603,176.26-
334.02	1,581,207.33		40,428.69	40,428.69
334.03	46,663.64	11,549.23		11,549.23-
335.00	519,355.28	29,130.51		29,130.51-
340.10	73,431.62			
340.20	7,074.28			
340.30	7,656,272.57			
340.40	3,635,396.82			
341.10	2,207,848.75			
341.20	2,458.26			
343.20	211,003.35			
344.00	62,887.02			
346.01	127,409.51			
346.02	3,485,344.85			
347.00	134,522.10			
	38,533,035.40	3,267,184.25	49,167.40	3,218,016.85-
TOTAL	142,570,086.24	15,027,207.08	389,892.72	14,637,314.36-