

Exhibit No. 6-C, Part 1
Docket No. R-2024-3047822
Docket No. R-2024-3047824
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.
BRYN MAWR, PENNSYLVANIA

WASTEWATER BASE OPERATIONS

2023 DEPRECIATION STUDY

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

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

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AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

WASTEWATER BASE OPERATIONS

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CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER 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 wastewater plant as of December 31, 2023 for wastewater base operations. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2024".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, reading "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink, reading "Jason A. Power".

JASON A. POWERY
Assistant Project Manager

JJS:mle

077367.100

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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.
WASTEWATER BASE OPERATIONS
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 related to original cost as of December 31, 2023, and the annual amortization of negative salvage for wastewater base operations. 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-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2019 through 2023, on pages III-2 through III-5.

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

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

DEPRECIABLE GROUP (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)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	4,400,256.26					
TOTAL INTANGIBLE PLANT		4,400,256.26					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	52,284.04					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	2,121,792.38					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	7,571,636.17					
TOTAL NONDEPRECIABLE PLANT		9,745,712.59					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	40-S1.5	43,948,123.03	4,403,669	39,544,454	1,337,185	3.04	29.6
PUMPING	55-R2	22,935,901.68	9,798,418	13,137,484	440,702	1.92	29.8
TREATMENT AND DISPOSAL	45-S1	76,587,664.35	29,876,711	46,710,953	1,911,658	2.50	24.4
RECLAIMED WATER TREATMENT	60-R2.5	2,205,888.43	780,756	1,425,133	43,255	1.96	32.9
GENERAL	50-R3	1,852,007.66	1,255,151	596,856	28,638	1.55	20.8
TOTAL ACCOUNT 354		147,529,585.15	46,114,704	101,414,880	3,761,438		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	30-R3	213,328.02	46,104	167,224	8,080	3.79	20.7
PUMPING	30-R3	2,049,126.98	1,422,151	626,976	53,878	2.63	11.6
TREATMENT AND DISPOSAL	30-R3	4,892,728.69	1,839,210	3,053,518	157,651	3.22	19.4
TOTAL ACCOUNT 355		7,155,183.69	3,307,465	3,847,718	219,609		
360.00 COLLECTION MAINS - FORCE	70-R3	84,730,991.48	27,387,781	57,343,210	1,393,739	1.64	41.1
361.00 COLLECTION MAINS - GRAVITY	65-R2.5	158,760,597.19	48,763,704	109,996,893	2,991,590	1.88	36.8
362.00 SPECIAL COLLECTING STRUCTURES	45-R3	11,400.44	5,876	5,524	318	2.79	17.4
363.00 SERVICES	70-R4	29,048,340.03	14,038,857	15,009,483	365,118	1.26	41.1
364.00 METERS	30-L2.5	1,135,884.08	469,509	666,375	38,051	3.35	17.5
370.30 RECEIVING WELLS	40-S2.5	3,175,305.11	1,645,951	1,529,354	102,933	3.24	14.9
371.00 PUMPING EQUIPMENT							
PUMPING	30-L1.5	30,385,381.22	14,534,054	15,851,327	958,366	3.15	16.5
RECLAIMED WATER TREATMENT	30-L1.5	196,221.57	136,607	59,614	4,951	2.52	12.0
TOTAL ACCOUNT 371		30,581,602.79	14,670,662	15,910,941	963,317		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S1	86,636,000.99	21,544,683	65,091,318	2,476,853	2.86	26.3
381.00 PLANT SEWERS							
TREATMENT AND DISPOSAL	40-R2	122,375.79	42,496	79,880	3,548	2.90	22.5
RECLAIMED WATER TREATMENT	40-R2	6,264.17	1,971	4,294	188	3.00	22.8
TOTAL ACCOUNT 381		128,639.96	44,467	84,174	3,736		

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

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

DEPRECIABLE GROUP (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 AMOUNT (6)	PERCENT (7)=(6)/(3)	
382.00	OUTFALL LINES	370,199.36	179,510	190,690	10,884	2.94	17.5
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT						
	COLLECTION	661,408.27	459,689	201,719	32,993	4.99	6.1
	PUMPING	67,370.96	41,383	25,988	3,363	4.99	7.7
	TREATMENT AND DISPOSAL	12,074.50	8,403	3,672	368	3.05	10.0
	TOTAL ACCOUNT 389	740,853.73	509,475	231,379	36,724		
390.00	OFFICE FURNITURE AND EQUIPMENT						
	FURNITURE	27,598.84	13,106	14,493	963	*	15.0
	OFFICE EQUIPMENT	237,810.91	74,449	163,362	79,063	*	2.1
	COMPUTER HARDWARE	343,948.04	245,385	98,563	77,369	*	1.3
	COMPUTER SOFTWARE - 10 YEARS	365,453.97	293,162	72,292	14,632	*	4.9
	COMPUTER SOFTWARE - 15 YEARS	320,654.32	192,083	128,571	14,010	*	9.2
	TOTAL ACCOUNT 390	1,295,466.08	818,185	477,281	186,037		
391.00	TRANSPORTATION EQUIPMENT	1,766,574.12	1,455,343	311,232	38,195	2.16	8.1
392.00	STORES EQUIPMENT	5,075.00	2,846	2,229	405	*	5.5
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	762,172.70	126,581	635,592	43,949	*	14.5
394.00	LABORATORY EQUIPMENT	902,671.44	336,140	566,531	34,260	*	16.5
395.00	POWER OPERATED EQUIPMENT	224,475.89	178,307	46,169	10,085	4.49	4.6
396.00	COMMUNICATION EQUIPMENT						
	GENERAL	1,661,929.97	418,277	1,243,653	114,205	*	10.9
	SCADA	3,791,086.18	1,236,144	2,554,943	400,389	*	6.4
	TOTAL ACCOUNT 396	5,453,016.15	1,654,420	3,798,596	514,594		
397.00	MISCELLANEOUS EQUIPMENT	43,485.20	28,477	15,008	1,090	*	13.8
	TOTAL DEPRECIABLE PLANT	560,457,520.58	183,282,942	377,174,577	13,192,925		
	TOTAL WASTEWATER PLANT IN SERVICE	574,603,489.43	183,282,942	377,174,577	13,192,925		

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED PERCENT (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
354.00	STRUCTURES AND IMPROVEMENTS						
	COLLECTION						
	PUMPING	1,767,436.23	580,917	1,186,519	47,469	2.69	25.0
	TREATMENT AND DISPOSAL	1,398,102.45	280,184	1,117,918	30,135	2.16	37.1
	GENERAL	6,615,296.50	2,756,058	3,859,239	181,682	2.75	21.2
		14,636.81	10,496	4,141	294	2.01	14.1
	TOTAL ACCOUNT 354	9,795,471.99	3,627,655	6,167,817	259,580		
360.00	COLLECTION MAINS - FORCE	10,839,254.59	2,172,959	8,666,296	176,606	1.63	49.1
361.00	COLLECTION MAINS - GRAVITY	8,160,651.15	1,252,080	6,908,571	157,228	1.93	43.9
363.00	SERVICES	2,701,859.06	655,684	2,046,175	36,603	1.35	55.9
371.30	PUMPING EQUIPMENT - PUMPING	667,549.13	214,145	453,404	25,495	3.82	17.8
380.00	TREATMENT AND DISPOSAL EQUIPMENT	1,617,779.51	1,000,166	617,613	31,464	1.94	19.6
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	1,536.55	1,383	153	24	1.56	6.4
382.00	OUTFALL LINES	1,536.55	1,412	125	23	1.50	5.4
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	13,030.75	8,760	4,270	594	4.56	7.2
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	274.98	275	0	0	*	-
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4,449.14	4,504	(55)	0	*	-
394.00	LABORATORY EQUIPMENT	1,362.82	1,383	(20)	0	*	-
396.70	COMMUNICATION EQUIPMENT - SCADA	11,182.46	3,356	7,827	1,135	*	6.9
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	33,815,938.68	8,943,762	24,872,176	688,752		
	AMORTIZATION OF NET SALVAGE				255,180		
	TOTAL WASTEWATER PLANT	540,787,550.75	174,339,181	352,302,401	12,759,353		

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

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2019		2020		2021		2022		2023		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
354.20	-	-	-	-	-	122,064	-	-	-	-	(122,064)	(24,413)
354.30	-	-	-	52,303	-	-	-	-	-	-	(52,303)	(10,461)
354.40	-	9,054	-	739,453	(6)	844	-	-	-	-	(749,351)	(149,870)
354.50	-	-	-	-	-	92,099	-	-	-	-	(92,099)	(18,420)
360.00	-	7,648	-	-	-	-	7,822	-	-	-	(15,470)	(3,094)
361.00	-	7,648	-	-	-	-	-	7,606	-	-	(7,648)	(1,530)
363.00	-	2,156	-	4,078	-	3,938	-	-	-	-	(17,778)	(3,556)
371.30	-	10,400	-	13,319	-	19,976	-	-	-	-	(23,719)	(4,744)
380.00	-	-	-	142,234	-	-	153	-	2,900	(1,082)	(161,280)	(32,256)
391.70	-	-	-	-	-	6,000	-	-	-	31,079	(28,179)	(5,636)
396.70	-	-	-	-	-	-	-	-	-	-	(6,000)	(1,200)
TOTAL	-	36,906	-	951,387	-	244,921	-	15,580	2,900	29,997	(1,275,891)	(255,180)

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1905	200,055	200,055				0.0
1928	503,498	442,739	60,759		60,759	0.0
1939	1,400,855	1,205,356	195,499		256,258	0.1
1942	2,172,043	1,819,103	352,940		609,198	0.2
1943	35,601	31,158	4,443		613,641	0.2
1944	2,857,714	2,379,094	478,620		1,092,261	0.3
1945	4,803	4,689	114		1,092,375	0.3
1947	1,446,335	1,152,034	294,301		1,386,676	0.4
1950	1,319,595	1,034,672	284,923		1,671,599	0.4
1952	1,669,234	1,294,692	374,542		2,046,141	0.5
1955	3,053,546	2,372,104	681,442		2,727,583	0.7
1958	1,335,429	994,318	341,111		3,068,694	0.8
1959	10,343	8,128	2,215		3,070,909	0.8
1960	4,338,772	3,662,162	676,610		3,747,519	1.0
1962	17,239	12,157	5,082		3,752,601	1.0
1963	16,601,294	11,503,005	5,098,289		8,850,890	2.3
1965	106,122	72,300	33,822		8,884,712	2.4
1970	11,622,282	8,019,215	3,603,067		12,487,779	3.3
1971	6,422,210	4,899,105	1,523,105		14,010,884	3.7
1972	892,733	567,095	325,638		14,336,522	3.8
1973	916,748	636,433	280,315		14,616,837	3.9
1974	112,606	82,154	30,452		14,647,289	3.9
1975	3,622,997	2,397,408	1,225,589		15,872,878	4.2
1976	414,480	259,924	154,556		16,027,434	4.2
1977	140,283	97,118	43,165		16,070,599	4.3
1978	533,933	327,268	206,665		16,277,264	4.3
1979	648,522	380,923	267,599		16,544,863	4.4
1980	3,306,258	2,001,799	1,304,459		17,849,322	4.7
1981	1,831,416	985,098	846,318		18,695,640	5.0
1982	1,012,525	557,106	455,419		19,151,059	5.1
1983	953,230	539,945	413,285		19,564,344	5.2
1984	868,126	497,811	370,315		19,934,659	5.3
1985	1,324,101	766,893	557,208		20,491,867	5.4
1986	28,738,852	17,332,271	11,406,581		31,898,448	8.5
1987	959,264	598,624	360,640		32,259,088	8.6
1988	1,310,292	705,289	605,003		32,864,091	8.7
1989	7,627,773	4,370,188	3,257,585		36,121,676	9.6
1990	8,185,091	4,452,679	3,732,412		39,854,088	10.6
1991	6,276,949	3,153,697	3,123,252		42,977,340	11.4
1992	1,142,764	627,551	515,213		43,492,553	11.5
1993	1,347,473	601,895	745,578		44,238,131	11.7
1994	2,715,791	1,255,730	1,460,061		45,698,192	12.1
1995	5,857,690	2,779,426	3,078,264		48,776,456	12.9
1996	8,095,189	5,016,091	3,079,098		51,855,554	13.7
1997	5,284,834	2,187,994	3,096,840		54,952,394	14.6

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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)		
1998	15,446,665	7,357,142	8,089,523		63,041,917	16.7
1999	15,972,867	6,948,061	9,024,806		72,066,723	19.1
2000	9,551,068	3,543,150	6,007,918		78,074,641	20.7
2001	12,113,086	4,856,865	7,256,221		85,330,862	22.6
2002	8,360,171	3,276,341	5,083,830		90,414,692	24.0
2003	16,383,590	7,663,434	8,720,156		99,134,848	26.3
2004	6,450,031	1,899,621	4,550,410		103,685,258	27.5
2005	17,903,839	6,858,258	11,045,581		114,730,839	30.4
2006	6,058,845	2,268,586	3,790,259		118,521,098	31.4
2007	18,245,081	7,383,884	10,861,197		129,382,295	34.3
2008	5,418,654	1,622,825	3,795,829		133,178,124	35.3
2009	9,372,983	3,076,915	6,296,068		139,474,192	37.0
2010	4,391,779	1,412,680	2,979,099		142,453,291	37.8
2011	8,831,542	2,297,334	6,534,208		148,987,499	39.5
2012	3,037,870	772,813	2,265,057		151,252,556	40.1
2013	8,948,711	1,739,813	7,208,898		158,461,454	42.0
2014	3,597,343	993,256	2,604,087		161,065,541	42.7
2015	9,077,910	1,953,926	7,123,984		168,189,525	44.6
2016	8,354,004	2,086,906	6,267,098		174,456,623	46.3
2017	17,270,048	2,932,388	14,337,660		188,794,283	50.1
2018	41,138,342	4,663,633	36,474,709		225,268,992	59.7
2019	32,108,477	4,042,168	28,066,309		253,335,301	67.2
2020	51,887,914	5,900,451	45,987,463		299,322,764	79.4
2021	13,278,947	968,621	12,310,326		311,633,090	82.6
2022	44,109,858	2,167,140	41,942,718		353,575,808	93.7
2023	23,911,008	312,236	23,598,772		377,174,580	100.0
TOTAL	560,457,523	183,282,943	377,174,580			

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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)
1970	32,717	20,044		12,673	12,673	0.1
1972	863,348	552,128		311,220	323,893	1.3
1973	300,380	220,349		80,031	403,924	1.6
1974	141	141			403,924	1.6
1975	775	775			403,924	1.6
1976	178	178			403,924	1.6
1977	20,825	13,028		7,797	411,721	1.7
1978	119	119			411,721	1.7
1979	623	624		1-	411,720	1.7
1980	444,083	303,861		140,222	551,942	2.2
1981	519,064	293,021		226,043	777,985	3.1
1982	141,999	76,926		65,073	843,058	3.4
1983	13,033	9,357		3,676	846,734	3.4
1984	53,053	42,648		10,405	857,139	3.4
1986	652,634	378,920		273,714	1,130,853	4.5
1987	513,135	305,196		207,939	1,338,792	5.4
1991	24,968	9,564		15,404	1,354,196	5.4
1999	5,404,048	2,185,545		3,218,503	4,572,699	18.4
2001	745,942	311,108		434,834	5,007,533	20.1
2002	872,209	352,141		520,068	5,527,601	22.2
2003	971,761	378,982		592,779	6,120,380	24.6
2004	1,042,760	375,675		667,085	6,787,465	27.3
2005	75,000	29,408		45,592	6,833,057	27.5
2006	474,301	167,765		306,536	7,139,593	28.7
2007	729,942	269,780		460,162	7,599,755	30.6
2008	51,125	16,044		35,081	7,634,836	30.7
2010	1,745,850	339,354		1,406,496	9,041,332	36.4
2011	2,417,047	817,891		1,599,156	10,640,488	42.8
2012	610,714	130,457		480,257	11,120,745	44.7
2013	56,191	11,066		45,125	11,165,870	44.9
2014	104,526	15,695		88,831	11,254,701	45.3
2015	123,824	15,936		107,888	11,362,589	45.7
2017	7,518,573	857,955		6,660,618	18,023,207	72.5
2019	2,345,646	236,387		2,109,259	20,132,466	80.9
2020	1,525,804	101,460		1,424,344	21,556,810	86.7
2021	536,291	39,774		496,517	22,053,327	88.7
2022	1,304,601	41,139		1,263,462	23,316,789	93.7
2023	1,578,707	23,320		1,555,387	24,872,176	100.0
TOTAL	33,815,937	8,943,761		24,872,176		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

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-S1.5						
NET SALVAGE PERCENT.. 0						
1960	159.33	150	124	35	4.07	9
1983	6,939.75	5,537	4,586	2,354	10.26	229
1992	11,422.88	8,023	6,645	4,778	13.35	358
1995	44,906.67	29,692	24,592	20,315	14.60	1,391
1997	25,120.78	15,912	13,179	11,942	15.34	778
1998	61,053.00	37,676	31,204	29,849	15.82	1,887
1999	459.00	275	228	231	16.32	14
2000	160,774.27	93,699	77,604	83,170	16.82	4,945
2001	843,126.30	476,198	394,400	448,726	17.34	25,878
2002	12,745.80	6,987	5,787	6,959	17.72	393
2005	15,227.25	7,437	6,160	9,067	19.38	468
2007	1,246,268.38	555,213	459,842	786,426	20.54	38,288
2009	942,954.96	377,371	312,549	630,406	21.73	29,011
2010	874,515.61	328,206	271,829	602,687	22.47	26,822
2011	1,975,157.32	693,675	574,520	1,400,637	23.09	60,660
2014	1,511.38	414	343	1,168	25.22	46
2016	219,902.34	48,159	39,887	180,015	26.75	6,730
2017	100,000.00	19,110	15,827	84,173	27.51	3,060
2018	902.38	147	122	780	28.28	28
2019	1,478.98	198	164	1,315	29.17	45
2020	22,595,952.16	2,363,537	1,957,544	20,638,408	29.95	689,095
2021	321,952.28	24,146	19,998	301,954	30.83	9,794
2022	262,843.83	11,881	9,840	253,004	31.72	7,976
2023	14,222,748.38	213,341	176,695	14,046,054	32.72	429,280
	43,948,123.03	5,316,984	4,403,669	39,544,454		1,337,185
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.6 3.04

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

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 55-R2						
NET SALVAGE PERCENT.. 0						
1960	2,480,578.15	2,126,352	2,098,882	381,696	10.58	36,077
1971	516.52	401	396	121	15.07	8
1973	936.41	714	705	231	15.72	15
1975	779,911.34	582,516	574,990	204,921	16.44	12,465
1978	1,311.24	937	925	386	18.19	21
1981	872.28	597	589	283	19.61	14
1982	9,883.62	6,685	6,599	3,285	19.85	165
1983	43,112.29	28,635	28,265	14,847	20.48	725
1984	4,462.99	2,909	2,871	1,592	21.10	75
1985	17,620.12	11,330	11,184	6,436	21.38	301
1986	1,133,752.56	714,264	705,036	428,717	22.02	19,469
1989	673,673.23	399,758	394,594	279,079	23.64	11,805
1990	1,278,434.88	740,981	731,408	547,027	24.30	22,511
1991	418,979.04	238,315	235,236	183,743	24.64	7,457
1992	229,532.69	127,253	125,609	103,924	25.32	4,104
1994	440,663.71	232,670	229,664	211,000	26.37	8,002
1995	488,190.90	251,809	248,556	239,635	26.75	8,958
1996	891,387.10	446,139	440,375	451,012	27.45	16,430
1997	334,595.92	163,149	161,041	173,555	27.85	6,232
1998	369,827.47	174,485	172,231	197,596	28.55	6,921
1999	280,008.37	128,300	126,643	153,365	28.97	5,294
2000	373,800.99	165,145	163,012	210,789	29.69	7,100
2001	1,157,414.91	494,795	488,403	669,012	30.13	22,204
2003	1,687,246.92	667,475	658,852	1,028,395	31.32	32,835
2004	445,181.06	169,258	167,071	278,110	31.78	8,751
2005	7,568.71	2,744	2,709	4,860	32.52	149
2006	507,922.70	175,995	173,721	334,202	33.01	10,124
2007	1,672,853.67	552,042	544,910	1,127,944	33.50	33,670
2008	457,948.96	143,384	141,532	316,417	34.00	9,306
2009	795,815.20	235,402	232,361	563,454	34.52	16,323
2010	88,824.75	24,702	24,383	64,442	35.04	1,839
2012	1,115,572.99	269,411	265,930	849,643	36.12	23,523
2013	845,305.05	188,165	185,734	659,571	36.67	17,987
2014	183,975.70	37,568	37,083	146,893	37.01	3,969
2015	146,937.45	27,095	26,745	120,192	37.59	3,197
2016	225,868.66	37,268	36,786	189,083	37.95	4,982
2017	1,323,210.05	191,865	189,386	1,133,824	38.34	29,573
2018	179,438.70	22,394	22,105	157,334	38.56	4,080
2019	142,396.49	14,809	14,618	127,778	38.79	3,294

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

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 55-R2						
NET SALVAGE PERCENT.. 0						
2020	1,503,257.74	124,169	122,565	1,380,693	38.87	35,521
2022	85,615.15	3,236	3,194	82,421	38.18	2,159
2023	111,495.00	1,539	1,519	109,976	35.86	3,067
	22,935,901.68	9,926,660	9,798,418	13,137,484		440,702
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.8 1.92

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

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						
NET SALVAGE PERCENT.. 0						
1970	3,202,170.84	2,689,824	2,543,858	658,313	10.19	64,604
1971	7,275.74	6,074	5,744	1,532	10.39	147
1972	28,436.58	23,432	22,160	6,277	11.00	571
1973	26,820.00	21,941	20,750	6,070	11.23	541
1980	26,252.55	20,099	19,008	7,245	13.32	544
1981	3,978.67	3,010	2,847	1,132	13.68	83
1983	45,671.57	33,665	31,838	13,834	14.45	957
1985	60,610.39	43,403	41,048	19,562	15.26	1,282
1986	8,726,890.45	6,185,620	5,849,950	2,876,940	15.41	186,693
1987	629,534.78	438,912	415,094	214,441	15.85	13,529
1989	2,641,725.92	1,786,335	1,689,398	952,328	16.52	57,647
1991	1,081,138.52	706,200	667,877	413,262	17.25	23,957
1992	73,462.32	46,972	44,423	29,039	17.76	1,635
1993	161,450.02	101,439	95,934	65,516	18.04	3,632
1994	301,271.08	185,764	175,683	125,588	18.34	6,848
1995	751,912.98	452,200	427,661	324,252	18.89	17,165
1997	1,081,138.52	621,655	587,920	493,219	19.59	25,177
1998	9,882,044.26	5,518,134	5,218,686	4,663,358	20.16	231,317
1999	2,145,880.67	1,167,144	1,103,808	1,042,073	20.55	50,709
2000	23,844.34	12,609	11,925	11,919	20.94	569
2001	2,818,669.07	1,445,977	1,367,509	1,451,160	21.36	67,938
2002	2,496,894.78	1,239,958	1,172,670	1,324,225	21.79	60,772
2003	3,891,366.49	1,866,689	1,765,391	2,125,975	22.24	95,592
2004	35,562.00	16,437	15,545	20,017	22.69	882
2005	1,497,694.63	664,976	628,890	868,805	23.17	37,497
2006	2,494,794.40	1,060,787	1,003,222	1,491,572	23.65	63,069
2007	697,085.29	282,947	267,593	429,492	24.15	17,784
2008	501,555.81	193,601	183,095	318,461	24.66	12,914
2009	2,667,337.77	974,645	921,755	1,745,583	25.18	69,324
2010	294,767.80	101,459	95,953	198,815	25.72	7,730
2011	1,300,652.55	419,460	396,698	903,955	26.26	34,423
2012	145,253.52	43,605	41,239	104,015	26.81	3,880
2013	177,436.48	49,008	46,349	131,087	27.52	4,763
2014	211,029.81	53,327	50,433	160,597	28.09	5,717
2015	661,264.64	151,165	142,962	518,303	28.68	18,072
2016	620,126.79	126,010	119,172	500,955	29.40	17,039
2017	338,150.34	60,225	56,957	281,193	30.00	9,373
2018	1,529,345.98	232,155	219,557	1,309,789	30.73	42,622
2019	13,669,919.29	1,710,107	1,617,306	12,052,613	31.47	382,987
2020	8,121,151.25	795,873	752,684	7,368,467	32.21	228,763

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

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						
NET SALVAGE PERCENT.. 0						
2021	247,151.47	17,350	16,408	230,743	33.09	6,973
2022	100,473.76	4,250	4,019	96,455	33.96	2,840
2023	1,168,470.23	16,592	15,692	1,152,778	34.83	33,097
	76,587,664.35	31,591,035	29,876,711	46,710,953		1,911,658
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.4 2.50

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

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-R2.5						
NET SALVAGE PERCENT.. 0						
1991	1,562,131.04	842,770	756,128	806,003	27.74	29,056
2006	28,782.49	9,167	8,224	20,558	37.45	549
2007	5,043.10	1,523	1,366	3,677	38.14	96
2008	2,260.21	645	579	1,681	38.85	43
2011	627.27	147	132	495	40.69	12
2012	33,521.87	7,288	6,539	26,983	41.41	652
2018	1,113.34	122	109	1,004	44.75	22
2022	100,963.46	3,231	2,899	98,064	45.45	2,158
2023	471,445.65	5,327	4,780	466,666	43.75	10,667
	2,205,888.43	870,220	780,756	1,425,133		43,255
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.9 1.96

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - 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.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1982	5,500.00	4,154	4,657	843	13.45	63
1983	13,000.00	9,636	10,802	2,198	14.14	155
1986	533,109.46	375,842	421,334	111,775	15.69	7,124
1988	78,197.28	53,018	59,435	18,762	16.86	1,113
1989	683,450.40	452,718	507,515	175,935	17.58	10,008
1993	41,018.43	24,644	27,627	13,391	20.26	661
1999	373,119.16	187,380	210,061	163,058	24.28	6,716
2000	6,796.19	3,290	3,688	3,108	25.04	124
2017	42,082.64	6,152	6,897	35,186	37.95	927
2019	1,565.84	160	179	1,387	39.55	35
2020	1,254.05	100	112	1,142	40.36	28
2022	72,914.21	2,537	2,844	70,070	41.60	1,684
	1,852,007.66	1,119,631	1,255,151	596,856		28,638
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.8 1.55

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 355.2 POWER GENERATING EQUIPMENT - COLLECTION

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 30-R3						
NET SALVAGE PERCENT.. 0						
2006	18,722.97	10,878	10,145	8,578	12.62	680
2008	23,870.69	12,542	11,698	12,173	14.00	870
2009	526.24	261	243	283	14.74	19
2010	41,157.73	19,225	17,931	23,227	15.40	1,508
2013	2,195.16	818	763	1,432	17.67	81
2014	3,844.04	1,307	1,219	2,625	18.43	142
2022	52,671.64	3,023	2,819	49,853	24.61	2,026
2023	70,339.55	1,379	1,286	69,054	25.07	2,754
	213,328.02	49,433	46,104	167,224		8,080

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 3.79

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

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 30-R3						
NET SALVAGE PERCENT.. 0						
1960	314,833.31	314,833	314,833			
1971	0.01					
1975	102,167.54	101,575	101,021	1,147	0.28	1,147
1985	19,919.30	18,559	18,458	1,461	2.82	518
1991	51,107.66	44,678	44,434	6,674	4.68	1,426
1994	51,095.13	42,654	42,421	8,674	5.84	1,485
1995	43,299.13	35,540	35,346	7,953	6.22	1,279
1996	410,562.12	329,681	327,881	82,681	6.75	12,249
1999	269,365.67	201,270	200,171	69,195	8.29	8,347
2001	131,434.43	92,556	92,051	39,383	9.45	4,168
2003	5,124.30	3,372	3,354	1,770	10.65	166
2006	29,566.63	17,178	17,084	12,483	12.62	989
2007	163,523.77	90,658	90,163	73,361	13.26	5,533
2008	9,022.30	4,740	4,714	4,308	14.00	308
2009	40,943.91	20,304	20,193	20,751	14.74	1,408
2012	137,803.93	55,783	55,479	82,325	16.91	4,868
2014	3,305.69	1,124	1,118	2,188	18.43	119
2015	11,242.03	3,449	3,430	7,812	19.20	407
2017	168,254.44	40,146	39,927	128,327	20.75	6,184
2018	9,306.04	1,894	1,884	7,422	21.53	345
2020	59,998.13	7,896	7,853	52,145	23.10	2,257
2023	17,251.51	338	336	16,916	25.07	675
	2,049,126.98	1,428,228	1,422,151	626,976		53,878

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 2.63

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

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 30-R3						
NET SALVAGE PERCENT.. 0						
1972	12,654.18	12,654	12,654			
1988	144,848.51	131,117	139,968	4,881	3.72	1,312
1990	253,593.61	224,278	239,418	14,176	4.38	3,237
1992	66,227.28	57,161	61,020	5,207	5.00	1,041
1995	22,006.42	18,063	19,282	2,724	6.22	438
1996	38,832.94	31,183	33,288	5,545	6.75	821
1998	96,071.59	73,745	78,723	17,349	7.72	2,247
2000	110,819.62	80,477	85,910	24,910	8.86	2,812
2001	22,167.39	15,610	16,664	5,503	9.45	582
2002	73,711.10	50,241	53,633	20,078	10.04	2,000
2003	333,335.69	219,335	234,142	99,194	10.65	9,314
2004	39,800.84	25,226	26,929	12,872	11.27	1,142
2006	106,228.42	61,719	65,885	40,343	12.62	3,197
2007	42,694.56	23,670	25,268	17,427	13.26	1,314
2008	184,415.72	96,892	103,433	80,983	14.00	5,784
2009	53,781.78	26,670	28,470	25,312	14.74	1,717
2010	156,736.32	73,212	78,154	78,582	15.40	5,103
2011	57,321.11	25,003	26,691	30,630	16.15	1,897
2012	1,214.55	492	525	690	16.91	41
2013	1,258.43	469	501	757	17.67	43
2014	5,459.58	1,857	1,982	3,478	18.43	189
2015	126,634.32	38,851	41,474	85,160	19.20	4,435
2016	89,855.15	24,530	26,186	63,669	19.97	3,188
2017	8,680.37	2,071	2,211	6,469	20.75	312
2018	42,534.96	8,656	9,240	33,295	21.53	1,546
2019	1,552,054.01	260,435	278,017	1,274,037	22.31	57,106
2020	936,608.93	123,258	131,579	805,030	23.10	34,850
2021	25,434.71	2,411	2,574	22,861	23.88	957
2022	232,183.10	13,327	14,227	217,956	24.61	8,856
2023	55,563.50	1,089	1,162	54,401	25.07	2,170
	4,892,728.69	1,723,702	1,839,210	3,053,518		157,651

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.4 3.22

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

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-R3						
NET SALVAGE PERCENT.. 0						
1943	19,703.41	17,607	15,513	4,190	9.59	437
1950	19,144.39	16,464	14,506	4,638	11.97	387
1955	8,133.83	6,797	5,989	2,145	13.47	159
1959	6,026.84	4,859	4,281	1,746	15.50	113
1960	827,802.04	662,324	583,568	244,234	15.87	15,390
1962	15,549.88	12,144	10,700	4,850	17.24	281
1963	1,420,455.97	1,100,001	969,201	451,255	17.62	25,610
1965	62,951.64	47,875	42,182	20,770	18.42	1,128
1970	5,613.84	3,995	3,520	2,094	21.68	97
1971	4,527.34	3,185	2,806	1,721	22.13	78
1972	699,343.43	486,184	428,372	270,971	22.58	12,000
1973	596,544.41	409,707	360,989	235,555	23.03	10,228
1974	5,535.16	3,726	3,283	2,252	24.03	94
1975	666,212.05	442,631	389,998	276,214	24.50	11,274
1976	241,051.81	158,009	139,220	101,832	24.96	4,080
1977	43,163.91	27,698	24,404	18,760	25.96	723
1978	7,093.04	4,486	3,953	3,140	26.45	119
1980	991,551.45	603,855	532,051	459,500	27.93	16,452
1981	1,575,442.08	944,005	831,754	743,688	28.43	26,159
1982	394,077.25	232,230	204,616	189,461	28.92	6,551
1983	124,534.59	71,620	63,104	61,431	29.92	2,053
1984	277,912.66	156,965	138,300	139,613	30.43	4,588
1985	277,577.31	153,889	135,590	141,987	30.94	4,589
1986	12,686,407.10	6,850,660	6,036,055	6,650,352	31.94	208,214
1987	59,346.33	31,406	27,672	31,674	32.47	975
1988	1,001,138.11	518,890	457,189	543,949	32.99	16,488
1989	617,211.51	310,889	273,922	343,290	33.99	10,100
1990	942,371.07	464,024	408,847	533,524	34.53	15,451
1991	501,605.88	241,272	212,583	289,023	35.07	8,241
1992	270,797.70	126,246	111,234	159,564	36.07	4,424
1993	107,033.18	48,636	42,853	64,180	36.62	1,753
1994	1,281,645.39	563,411	496,416	785,229	37.61	20,878
1995	2,539,133.93	1,085,480	956,407	1,582,727	38.17	41,465
1996	1,153,956.64	479,123	422,151	731,806	38.73	18,895
1997	3,518,231.02	1,407,996	1,240,573	2,277,658	39.72	57,343
1998	3,171,715.00	1,229,357	1,083,175	2,088,540	40.29	51,838
1999	4,829,811.95	1,798,622	1,584,750	3,245,062	41.29	78,592
2000	2,909,882.88	1,046,394	921,968	1,987,915	41.86	47,490
2001	4,784,472.16	1,646,815	1,450,994	3,333,478	42.86	77,776
2002	4,370,568.98	1,447,095	1,275,022	3,095,547	43.44	71,260
2003	1,563,561.34	496,900	437,814	1,125,747	44.01	25,579

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

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-R3						
NET SALVAGE PERCENT.. 0						
2004	2,600,080.97	785,744	692,312	1,907,769	45.02	42,376
2005	6,687,343.69	1,929,967	1,700,477	4,986,867	45.60	109,361
2006	1,403,098.69	383,046	337,498	1,065,601	46.60	22,867
2007	1,231,055.81	318,843	280,930	950,126	47.20	20,130
2008	2,153,894.24	524,258	461,919	1,691,975	48.19	35,111
2009	871,517.83	199,665	175,923	695,595	48.79	14,257
2010	372,186.30	79,387	69,947	302,239	49.79	6,070
2011	1,354,098.12	269,195	237,185	1,116,913	50.39	22,165
2012	871,096.11	159,236	140,301	730,795	51.40	14,218
2013	92,678.65	15,570	13,719	78,960	52.00	1,518
2014	164,536.48	25,010	22,036	142,500	53.00	2,689
2015	1,235,830.38	169,062	148,959	1,086,871	53.61	20,274
2016	636,161.49	76,848	67,710	568,451	54.61	10,409
2017	5,453,690.15	574,274	505,988	4,947,702	55.23	89,584
2018	107,134.91	9,599	8,458	98,677	55.85	1,767
2019	649,241.85	47,654	41,987	607,255	56.85	10,682
2020	1,545,627.92	88,719	78,170	1,467,458	57.48	25,530
2021	531,111.64	21,882	19,280	511,832	58.11	8,808
2022	1,457,767.48	36,444	32,110	1,425,657	58.38	24,420
2023	714,000.27	6,069	5,347	708,653	58.32	12,151
	84,730,991.48	31,083,944	27,387,781	57,343,210		1,393,739

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.1 1.64

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

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-R2.5						
NET SALVAGE PERCENT.. 0						
1928	352,546.48	333,297	291,788	60,758	5.52	11,007
1939	972,359.92	887,376	776,861	195,499	8.09	24,166
1942	1,630,859.45	1,462,065	1,279,977	350,882	9.41	37,288
1944	2,103,115.99	1,872,614	1,639,395	463,721	9.79	47,367
1947	1,253,779.30	1,103,075	965,696	288,083	10.45	27,568
1950	1,131,495.86	981,346	859,127	272,369	11.25	24,211
1952	1,455,619.45	1,248,921	1,093,378	362,241	11.83	30,621
1955	2,406,029.35	2,027,320	1,774,834	631,195	12.80	49,312
1958	1,167,794.87	963,781	843,750	324,045	13.87	23,363
1960	118,049.77	95,951	84,001	34,049	14.62	2,329
1963	15,180,837.87	12,032,332	10,533,804	4,647,034	15.83	293,559
1965	37,237.58	28,755	25,174	12,064	17.26	699
1970	8,008,538.34	5,870,259	5,139,167	2,869,371	19.49	147,223
1971	358,839.93	259,980	227,602	131,238	19.96	6,575
1972	91,416.62	65,436	57,286	34,131	20.45	1,669
1973	39,844.61	28,170	24,662	15,183	20.93	725
1975	1,722,641.99	1,186,384	1,038,630	684,012	21.92	31,205
1976	22,803.73	15,381	13,465	9,339	22.92	407
1977	392.88	261	228	165	23.43	7
1978	394,373.25	258,393	226,212	168,161	23.94	7,024
1979	517,643.76	333,984	292,389	225,255	24.47	9,205
1980	1,538,232.98	976,932	855,263	682,970	24.99	27,330
1981	132,047.76	82,503	72,228	59,820	25.52	2,344
1982	469,064.52	288,099	252,219	216,846	26.07	8,318
1983	500,777.40	302,169	264,536	236,241	26.62	8,875
1985	584,596.83	337,605	295,559	289,038	28.17	10,260
1986	1,119,786.65	634,023	555,061	564,726	28.73	19,656
1987	105,047.85	58,281	51,023	54,025	29.29	1,844
1988	43,505.35	23,632	20,689	22,816	29.86	764
1989	1,655,057.22	879,332	769,818	885,239	30.44	29,081
1990	3,115,315.66	1,617,472	1,416,029	1,699,287	31.02	54,780
1991	2,464,478.22	1,249,490	1,093,876	1,370,602	31.60	43,373
1992	234,841.84	116,153	101,687	133,155	32.19	4,137
1993	1,031,448.73	493,858	432,352	599,097	33.20	18,045
1994	482,969.75	225,112	197,076	285,894	33.79	8,461
1995	908,128.73	411,564	360,307	547,822	34.39	15,930
1996	1,031,465.57	453,845	397,322	634,144	35.00	18,118
1997	29,802.72	12,714	11,131	18,672	35.61	524
1998	1,351,910.42	558,474	488,921	862,989	36.23	23,820
1999	4,104,740.81	1,639,433	1,435,255	2,669,486	36.85	72,442
2000	4,995,014.17	1,925,078	1,685,325	3,309,689	37.48	88,305

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

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-R2.5						
NET SALVAGE PERCENT.. 0						
2001	930,425.75	345,374	302,361	628,065	38.11	16,480
2002	111,967.70	39,961	34,984	76,984	38.74	1,987
2003	1,602,034.35	548,537	480,221	1,121,813	39.38	28,487
2004	2,826,972.57	926,116	810,776	2,016,197	40.02	50,380
2005	1,350,539.90	422,179	369,600	980,940	40.67	24,119
2006	568,766.08	169,208	148,135	420,631	41.32	10,180
2007	2,463,165.45	695,105	608,535	1,854,630	41.98	44,179
2008	1,032,810.35	275,347	241,055	791,755	42.64	18,568
2009	2,078,106.37	521,189	456,279	1,621,827	43.31	37,447
2010	1,254,617.60	294,710	258,006	996,612	43.97	22,666
2011	3,060,830.52	669,710	586,303	2,474,528	44.64	55,433
2012	254,880.11	51,588	45,163	209,717	45.32	4,627
2013	6,971,530.17	1,295,310	1,133,990	5,837,540	46.00	126,903
2014	1,276,800.88	215,907	189,018	1,087,783	46.68	23,303
2015	2,625,951.63	401,771	351,734	2,274,218	47.06	48,326
2016	1,270,216.75	172,495	151,012	1,119,205	47.75	23,439
2017	2,534,293.13	301,581	264,022	2,270,271	48.14	47,160
2018	34,818,734.26	3,544,547	3,103,103	31,715,631	48.55	653,257
2019	9,613,427.86	809,451	708,640	8,904,788	48.97	181,842
2020	3,122,619.88	206,717	180,972	2,941,648	49.41	59,535
2021	5,339,997.38	257,388	225,333	5,114,664	49.32	103,704
2022	5,434,753.81	160,869	140,834	5,293,920	49.26	107,469
2023	3,352,700.51	34,868	30,525	3,322,175	47.35	70,162
	158,760,597.19	55,700,778	48,763,704	109,996,893		2,991,590
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.8 1.88

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 362 SPECIAL COLLECTING 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 45-R3						
NET SALVAGE PERCENT.. 0						
1995	11,400.44	7,083	5,876	5,524	17.37	318
	11,400.44	7,083	5,876	5,524		318
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.4 2.79

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 363 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						
NET SALVAGE PERCENT.. 0						
1928	150,951.27	147,042	150,951			
1939	428,494.90	405,528	428,495			
1942	541,183.13	507,197	539,126	2,057	5.46	377
1943	15,897.24	14,718	15,645	252	6.45	39
1944	754,598.40	695,891	739,699	14,899	6.71	2,220
1945	4,802.54	4,411	4,689	114	6.97	16
1947	192,555.30	175,302	186,338	6,217	7.53	826
1950	168,954.80	151,502	161,039	7,916	8.47	935
1952	213,614.99	189,391	201,314	12,301	9.15	1,344
1955	639,382.66	556,263	591,281	48,102	10.24	4,697
1958	167,634.29	141,651	150,568	17,066	12.02	1,420
1959	4,316.55	3,619	3,847	470	12.42	38
1960	138,417.38	115,136	122,384	16,033	12.84	1,249
1962	1,689.08	1,371	1,457	232	14.26	16
1965	5,932.81	4,651	4,944	989	16.13	61
1970	330,721.36	244,172	259,543	71,178	18.96	3,754
1971	6,035,352.57	4,372,613	4,647,881	1,387,472	19.96	69,513
1972	50,702.34	36,293	38,578	12,124	20.45	593
1973	10,208.24	7,217	7,671	2,537	20.93	121
1974	107,070.86	74,200	78,871	28,200	21.93	1,286
1975	186,606.86	127,602	135,635	50,972	22.43	2,272
1976	150,624.68	100,888	107,239	43,386	23.42	1,853
1977	72,611.14	47,945	50,963	21,648	23.92	905
1978	106,092.83	68,547	72,862	33,231	24.92	1,334
1979	130,878.16	83,291	88,534	42,344	25.43	1,665
1980	274,408.15	171,889	182,710	91,698	25.94	3,535
1981	118,112.07	72,285	76,836	41,276	26.94	1,532
1982	115,465.32	69,002	73,346	42,119	27.94	1,507
1983	219,194.19	128,711	136,814	82,380	28.47	2,894
1984	585,750.09	335,518	356,640	229,110	29.46	7,777
1985	197,004.07	110,736	117,707	79,297	29.99	2,644
1986	81,178.35	44,445	47,243	33,935	30.99	1,095
1987	128,728.53	69,076	73,425	55,304	31.52	1,755
1988	28,185.23	14,707	15,633	12,552	32.53	386
1989	1,343,419.89	681,383	724,278	619,142	33.52	18,471
1990	1,151,604.40	570,965	606,909	544,695	34.07	15,988
1991	64,817.25	31,177	33,140	31,677	35.07	903
1992	29,126.98	13,579	14,434	14,693	36.07	407
1993	6,522.83	2,944	3,129	3,394	37.07	92
1994	22,007.96	9,675	10,284	11,724	37.61	312
1995	151,005.45	64,117	68,153	82,852	38.62	2,145

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 363 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						
NET SALVAGE PERCENT.. 0						
1996	187,361.55	76,781	81,615	105,747	39.61	2,670
1997	152,904.11	60,367	64,167	88,737	40.62	2,185
1998	180,471.12	69,030	73,376	107,095	41.17	2,601
1999	1,173,397.08	431,223	458,370	715,027	42.17	16,956
2000	276,929.14	97,618	103,763	173,166	43.17	4,011
2001	553,818.86	186,914	198,681	355,138	44.17	8,040
2002	70,735.44	22,812	24,248	46,487	45.17	1,029
2003	171,007.59	52,585	55,895	115,113	46.17	2,493
2004	355,875.97	104,770	111,366	244,510	46.73	5,232
2005	2,600,411.64	726,555	772,293	1,828,119	47.72	38,309
2006	228,032.18	60,246	64,039	163,993	48.73	3,365
2007	419,649.35	104,577	111,160	308,489	49.72	6,205
2008	183,424.42	42,921	45,623	137,801	50.73	2,716
2009	431,315.48	94,458	100,404	330,911	51.72	6,398
2010	340,321.33	69,357	73,723	266,598	52.73	5,056
2011	10,816.10	2,042	2,171	8,645	53.72	161
2012	8,160.35	1,417	1,506	6,654	54.73	122
2013	88,269.60	14,000	14,881	73,389	55.72	1,317
2014	192,044.63	27,539	29,273	162,772	56.73	2,869
2015	396,369.98	51,211	54,435	341,935	57.29	5,968
2016	243,236.85	27,729	29,475	213,762	58.29	3,667
2017	337,029.00	33,298	35,394	301,635	59.29	5,087
2018	377,205.88	31,534	33,519	343,687	60.29	5,701
2019	822,173.24	56,237	59,777	762,396	61.29	12,439
2020	699,936.93	37,237	39,581	660,356	62.29	10,601
2021	848,654.05	32,249	34,280	814,374	63.29	12,867
2022	917,335.37	20,915	22,232	895,103	64.29	13,923
2023	1,655,627.65	12,583	13,375	1,642,253	65.29	25,153
	29,048,340.03	13,214,855	14,038,857	15,009,483		365,118
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.1 1.26

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 364 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 30-L2.5						
NET SALVAGE PERCENT.. 0						
1960	31,054.84	29,384	30,493	562	3.61	156
1973	173.85	157	163	11	5.36	2
1975	23,151.99	20,661	21,441	1,711	5.85	292
1985	7,424.33	6,202	6,436	988	7.59	130
1990	1,886.24	1,504	1,561	325	8.52	38
1992	13,245.46	10,390	10,782	2,463	8.66	284
1994	15,379.54	11,842	12,289	3,091	8.81	351
1996	159,924.93	120,072	124,602	35,323	9.13	3,869
2000	3,828.19	2,708	2,810	1,018	9.72	105
2001	10,154.18	7,037	7,303	2,851	9.97	286
2003	61,973.36	40,778	42,317	19,656	10.65	1,846
2006	15,952.75	9,492	9,850	6,103	11.91	512
2007	18,786.90	10,725	11,130	7,657	12.40	618
2008	58,069.36	31,683	32,878	25,191	12.91	1,951
2009	18,579.29	9,617	9,980	8,599	13.51	636
2010	19,892.91	9,722	10,089	9,804	14.12	694
2011	7,080.87	3,249	3,372	3,709	14.75	251
2012	34,086.58	14,541	15,090	18,997	15.46	1,229
2013	1,185.90	467	485	701	16.17	43
2014	1,759.84	634	658	1,102	16.89	65
2015	28,760.94	9,339	9,691	19,070	17.68	1,079
2017	21,153.06	5,347	5,549	15,604	19.21	812
2018	8,812.35	1,895	1,966	6,846	20.08	341
2019	475,336.93	84,277	87,456	387,881	20.88	18,577
2020	45,348.86	6,285	6,522	38,827	21.75	1,785
2021	37,245.04	3,706	3,846	33,399	22.63	1,476
2022	10,304.85	616	639	9,666	23.56	410
2023	5,330.74	107	111	5,220	24.56	213
	1,135,884.08	452,437	469,509	666,375		38,051

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.5 3.35

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 370 RECEIVING WELLS

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-S2.5						
NET SALVAGE PERCENT.. 0						
1971	183.84	168	140	44	4.97	9
1973	233.55	211	176	58	5.36	11
1975	323.92	289	241	83	5.85	14
1978	429.32	375	313	116	6.58	18
1990	788,855.86	599,846	499,904	288,952	10.56	27,363
1992	114,766.34	84,238	70,203	44,563	11.42	3,902
1996	467,489.89	313,686	261,422	206,068	13.48	15,287
1998	184,463.33	117,134	97,618	86,845	14.66	5,924
1999	461,295.54	284,804	237,352	223,944	15.18	14,753
2000	71,540.68	42,703	35,588	35,953	15.87	2,265
2003	694,029.86	371,306	309,442	384,588	17.82	21,582
2004	89,269.41	45,777	38,150	51,119	18.52	2,760
2005	51,250.80	25,123	20,937	30,314	19.24	1,576
2006	60,979.67	28,386	23,657	37,323	20.09	1,858
2007	76,608.42	33,876	28,232	48,376	20.81	2,325
2009	3,381.59	1,324	1,103	2,279	22.54	101
2015	110,203.09	25,765	21,473	88,730	27.86	3,185
	3,175,305.11	1,975,011	1,645,951	1,529,354		102,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.9 3.24

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

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 30-L1.5						
NET SALVAGE PERCENT.. 0						
1905	200,055.43	200,055	200,055			
1960	427,877.10	396,685	427,877			
1970	66,521.18	59,077	64,928	1,593	6.74	236
1971	970.58	861	946	25	6.67	4
1973	73.66	65	71	3	6.97	
1975	141,372.05	122,739	134,896	6,476	7.36	880
1978	23,877.70	20,315	22,327	1,551	7.98	194
1985	159,349.06	128,212	140,911	18,438	9.35	1,972
1986	1,647,149.67	1,315,743	1,446,064	201,086	9.45	21,279
1987	32,304.35	25,469	27,992	4,312	9.80	440
1988	14,417.94	11,260	12,375	2,043	9.95	205
1990	639,853.16	488,720	537,127	102,726	10.36	9,916
1991	132,667.87	100,456	110,406	22,262	10.42	2,136
1992	99,340.93	74,168	81,514	17,827	10.69	1,668
1994	68,714.13	50,065	55,024	13,690	10.99	1,246
1995	73,164.91	52,752	57,977	15,188	11.03	1,377
1996	3,754,208.41	2,663,611	2,927,435	826,773	11.26	73,426
1997	143,040.68	100,071	109,983	33,058	11.38	2,905
1998	144,107.39	99,218	109,045	35,062	11.54	3,038
1999	1,057,226.42	714,897	785,706	271,520	11.73	23,147
2000	617,837.83	410,862	451,557	166,281	11.84	14,044
2001	417,347.72	271,359	298,236	119,112	12.10	9,844
2002	17,518.22	11,149	12,253	5,265	12.28	429
2003	653,499.59	407,261	447,599	205,901	12.39	16,618
2004	39,800.84	24,135	26,526	13,275	12.66	1,049
2005	2,874,308.50	1,696,417	1,864,443	1,009,866	12.85	78,589
2006	112,901.09	64,410	70,790	42,111	13.17	3,197
2007	377,952.66	208,290	228,921	149,032	13.44	11,089
2008	131,694.81	70,009	76,943	54,752	13.66	4,008
2009	1,013,004.66	515,619	566,690	446,315	13.99	31,902
2010	353,235.85	171,178	188,133	165,103	14.36	11,497
2011	429,247.00	196,939	216,445	212,802	14.75	14,427
2012	236,003.13	101,765	111,845	124,158	15.17	8,184
2013	351,182.65	141,246	155,236	195,947	15.61	12,553
2014	673,375.27	250,092	274,863	398,512	16.08	24,783
2015	726,962.26	246,586	271,010	455,952	16.56	27,533
2016	754,813.95	230,369	253,186	501,628	17.07	29,387
2017	1,197,165.58	322,995	354,987	842,179	17.60	47,851
2018	1,285,010.68	299,664	329,345	955,666	18.08	52,858
2019	979,740.07	190,461	209,326	770,414	18.65	41,309
2020	3,013,887.52	464,139	510,110	2,503,778	19.23	130,202

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

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 30-L1.5						
NET SALVAGE PERCENT.. 0						
2021	496,171.20	55,670	61,184	434,987	19.77	22,002
2022	3,567,446.20	245,084	269,359	3,298,087	20.33	162,228
2023	1,238,981.32	29,488	32,408	1,206,573	20.55	58,714
	30,385,381.22	13,249,626	14,534,054	15,851,327		958,366
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.5 3.15

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 371.5 PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT

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 30-L1.5						
NET SALVAGE PERCENT.. 0						
1970	15.15	13	14	1	6.74	
1972	377.53	332	349	29	6.98	4
1975	609.55	529	556	54	7.36	7
1978	755.44	643	676	79	7.98	10
1981	963.48	803	844	119	8.52	14
1989	11,059.28	8,547	8,981	2,078	10.14	205
1990	5,822.32	4,447	4,673	1,149	10.36	111
1995	33,515.24	24,164	25,391	8,124	11.03	737
1999	3,640.00	2,461	2,586	1,054	11.73	90
2001	121,130.24	78,759	82,758	38,372	12.10	3,171
2005	7,864.53	4,642	4,878	2,987	12.85	232
2006	203.29	116	122	81	13.17	6
2008	345.19	184	193	152	13.66	11
2010	3,974.16	1,926	2,024	1,950	14.36	136
2011	4,416.76	2,026	2,128	2,289	14.75	155
2017	1,529.41	413	434	1,095	17.60	62
	196,221.57	130,005	136,607	59,614		4,951

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 2.52

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL 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-S1						
NET SALVAGE PERCENT.. 0						
1970	8,701.00	7,634	8,185	516	7.48	69
1971	14,543.40	12,675	13,590	953	7.74	123
1972	164.22	142	152	12	8.02	1
1973	231,586.60	198,817	213,167	18,420	8.32	2,214
1977	24,115.30	20,074	21,523	2,592	9.36	277
1980	475,812.98	384,980	412,767	63,046	10.26	6,145
1982	18,534.48	14,614	15,669	2,865	11.13	257
1986	2,810,577.42	2,118,613	2,271,528	539,049	12.25	44,004
1987	4,302.00	3,188	3,418	884	12.76	69
1989	2,176.00	1,569	1,682	494	13.35	37
1990	2,307.00	1,638	1,756	551	13.67	40
1991	23.19	16	17	6	14.01	
1994	52,043.87	34,391	36,873	15,171	15.14	1,002
1995	787,288.27	509,376	546,141	241,147	15.55	15,508
1998	2,380.04	1,438	1,542	838	16.69	50
1999	1,273,922.44	749,066	803,131	470,791	17.17	27,419
2001	7,846.80	4,361	4,676	3,171	17.98	176
2002	1,206,028.77	650,773	697,744	508,285	18.34	27,715
2003	5,599,920.22	2,927,638	3,138,946	2,460,974	18.71	131,533
2004	12,460.00	6,269	6,721	5,739	19.26	298
2005	2,717,195.93	1,317,025	1,412,084	1,305,112	19.67	66,350
2006	51,382.95	23,919	25,645	25,738	20.09	1,281
2007	9,688,055.18	4,316,029	4,627,547	5,060,508	20.54	246,373
2008	610,759.39	258,473	277,129	333,630	21.13	15,789
2009	286,904.89	115,221	123,537	163,368	21.60	7,563
2010	249,713.02	94,741	101,579	148,134	22.09	6,706
2011	543,945.30	193,753	207,738	336,207	22.59	14,883
2012	138,536.04	45,883	49,195	89,341	23.22	3,848
2013	202,314.87	62,030	66,507	135,808	23.75	5,718
2014	635,776.19	178,780	191,684	444,092	24.28	18,290
2015	2,656,534.92	675,291	724,031	1,932,504	24.94	77,486
2016	3,673,408.53	834,598	894,837	2,778,572	25.50	108,964
2017	5,068,265.32	1,008,078	1,080,838	3,987,427	26.18	152,308
2018	1,668,318.77	283,614	304,084	1,364,235	26.86	50,791
2019	3,054,751.28	427,665	458,533	2,596,218	27.65	93,896
2020	6,965,996.83	765,563	820,819	6,145,178	28.35	216,761

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL 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-S1						
NET SALVAGE PERCENT.. 0						
2021	4,430,149.93	349,982	375,243	4,054,907	29.15	139,105
2022	31,426,387.27	1,495,896	1,603,864	29,822,523	30.04	992,760
2023	32,870.38	523	561	32,309	30.95	1,044
	86,636,000.99	20,094,336	21,544,683	65,091,318		2,476,853
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.3 2.86

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

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-R2						
NET SALVAGE PERCENT.. 0						
1973	5,163.10	4,589	4,049	1,114	6.32	176
2006	27,208.44	12,238	10,798	16,410	21.41	766
2007	24,236.77	10,398	9,174	15,063	21.96	686
2008	8,178.49	3,334	2,942	5,236	22.52	233
2009	11,218.89	4,327	3,818	7,401	23.09	321
2013	31,735.34	9,330	8,232	23,503	25.21	932
2014	14,634.76	3,948	3,483	11,152	25.71	434
	122,375.79	48,164	42,496	79,880		3,548
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.5 2.90

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 381.5 PLANT SEWERS - RECLAIMED WATER TREATMENT

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-R2						
NET SALVAGE PERCENT.. 0						
2008	4,015.94	1,637	1,313	2,703	22.52	120
2010	2,248.23	819	658	1,591	23.54	68
	6,264.17	2,456	1,971	4,294		188
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.8 3.00

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 382 OUTFALL LINES

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-R2.5						
NET SALVAGE PERCENT.. 0						
1972	9,637.69	8,736	7,544	2,094	5.32	394
1973	5,163.10	4,667	4,030	1,133	5.36	211
2001	311,991.19	173,405	149,742	162,249	17.98	9,024
2003	35,788.00	18,488	15,965	19,823	19.18	1,034
2011	7,619.38	2,581	2,229	5,391	24.40	221
	370,199.36	207,877	179,510	190,690		10,884
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 2.94

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

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 20-L3						
NET SALVAGE PERCENT.. 0						
2006	329,059.46	250,480	243,317	85,742	5.49	15,618
2007	9,438.16	7,024	6,823	2,615	5.67	461
2010	321,391.65	214,754	208,612	112,780	6.70	16,833
2011	1,519.00	965	937	582	7.19	81
	661,408.27	473,223	459,689	201,719		32,993
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.1 4.99

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

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 20-L3						
NET SALVAGE PERCENT.. 0						
2006	12,721.54	9,684	9,739	2,983	5.49	543
2007	3,383.22	2,518	2,532	851	5.67	150
2008	1,019.00	738	742	277	5.91	47
2009	1,352.64	945	950	403	6.25	64
2010	406.00	271	273	133	6.70	20
2011	1,400.22	889	894	506	7.19	70
2013	47,088.34	26,106	26,253	20,835	8.44	2,469
	67,370.96	41,151	41,383	25,988		3,363

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 4.99

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND
DISPOSAL

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-S2.5						
NET SALVAGE PERCENT.. 0						
2008	1,057.47	659	772	285	9.38	30
2009	11,017.03	6,518	7,631	3,386	10.01	338
	12,074.50	7,177	8,403	3,672		368
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.0	3.05

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.1 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						
NET SALVAGE PERCENT.. 0						
2006	2,385.62	2,087	2,386			
2007	1,881.61	1,552	1,882			
2010	2,209.99	1,492	2,005	205	6.50	32
2014	2,692.49	1,279	1,719	973	10.50	93
2016	1,025.75	385	517	509	12.50	41
2019	7,487.58	1,685	2,265	5,223	15.50	337
2020	9,915.80	1,735	2,332	7,584	16.50	460
	27,598.84	10,215	13,106	14,493		963
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0						3.49

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE 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						
NET SALVAGE PERCENT.. 0						
2015	114,001.23	96,901	39,777	74,224	1.50	49,483
2016	67,476.93	50,608	20,774	46,703	2.50	18,681
2017	38,326.49	24,912	10,226	28,100	3.50	8,029
2018	8,441.84	4,643	1,906	6,536	4.50	1,452
2019	9,564.42	4,304	1,766	7,798	5.50	1,418
	237,810.91	181,368	74,449	163,362		79,063
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1						33.25

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.3 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						
NET SALVAGE PERCENT.. 0						
2016	0.01					
2018	0.01					
2019	178,483.76	160,635	142,763	35,721	0.50	35,721
2020	164,635.83	115,245	102,423	62,213	1.50	41,475
2021	0.02					
2022	706.26	212	189	517	3.50	148
2023	122.15	12	10	112	4.50	25
	343,948.04	276,104	245,385	98,563		77,369
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.3 22.49

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS

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						
NET SALVAGE PERCENT.. 0						
2014	141,845.85	134,754	141,846			
2015	3,210.82	2,729	3,211			
2016	11,907.75	8,931	11,225	683	2.50	273
2017	63,825.88	41,487	52,144	11,682	3.50	3,338
2018	69,842.94	38,414	48,281	21,562	4.50	4,792
2019	34,635.95	15,586	19,590	15,046	5.50	2,736
2020	36,845.15	12,896	16,208	20,637	6.50	3,175
2021	363.76	91	114	250	7.50	33
2022	2,828.66	424	534	2,295	8.50	270
2023	147.21	7	9	139	9.50	15
	365,453.97	255,319	293,162	72,292		14,632

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 4.00

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS

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						
NET SALVAGE PERCENT.. 0						
2014	13,382.59	8,476	12,372	1,011	5.50	184
2015	23,615.26	13,382	19,533	4,082	6.50	628
2016	54,115.88	27,058	39,496	14,620	7.50	1,949
2017	55,472.66	24,038	35,088	20,385	8.50	2,398
2018	125,008.23	45,837	66,908	58,100	9.50	6,116
2019	20,806.95	6,242	9,111	11,696	10.50	1,114
2020	27,766.76	6,479	9,457	18,310	11.50	1,592
2021	485.99	81	118	368	12.50	29
	320,654.32	131,593	192,083	128,571		14,010

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 4.37

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 391 TRANSPORTATION 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 13-S1.5						
NET SALVAGE PERCENT.. 0						
1986	0.03					
2009	78,421.83	65,498	78,422			
2015	26,364.42	16,538	26,364			
2016	337,372.02	194,326	337,372			
2017	90,835.79	47,117	90,836			
2018	209,158.21	95,021	209,158			
2019	114,574.38	43,974	102,696	11,878	7.22	1,645
2020	769,353.65	236,422	552,138	217,216	7.89	27,531
2021	65,209.73	14,659	34,234	30,976	8.62	3,594
2022	75,284.06	10,329	24,123	51,161	9.43	5,425
	1,766,574.12	723,884	1,455,343	311,232		38,195
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 2.16

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 392 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						
NET SALVAGE PERCENT.. 0						
2009	5,075.00	3,679	2,846	2,229	5.50	405
	5,075.00	3,679	2,846	2,229		405
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 7.98

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE 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						
NET SALVAGE PERCENT.. 0						
2006	5,414.38	4,738	3,331	2,083	2.50	833
2007	3,411.17	2,814	1,978	1,433	3.50	409
2008	1,889.56	1,464	1,029	861	4.50	191
2009	46,495.93	33,710	23,696	22,800	5.50	4,145
2011	33,817.10	21,136	14,857	18,960	7.50	2,528
2014	6,938.06	3,296	2,317	4,621	10.50	440
2015	11,505.54	4,890	3,437	8,069	11.50	702
2016	18,979.86	7,117	5,003	13,977	12.50	1,118
2017	47,945.32	15,582	10,953	36,992	13.50	2,740
2018	62,374.76	17,153	12,058	50,317	14.50	3,470
2019	11,246.56	2,530	1,778	9,469	15.50	611
2020	267,466.39	46,807	32,902	234,564	16.50	14,216
2021	91,498.77	11,437	8,040	83,459	17.50	4,769
2022	71,395.72	5,355	3,764	67,632	18.50	3,656
2023	81,793.58	2,045	1,438	80,356	19.50	4,121
	762,172.70	180,074	126,581	635,592		43,949

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 5.77

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 394 LABORATORY 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						
NET SALVAGE PERCENT.. 0						
2004	2,043.14	1,594	1,696	347	5.50	63
2005	63,696.79	47,136	50,161	13,536	6.50	2,082
2006	51,277.53	35,894	38,198	13,080	7.50	1,744
2007	34,480.57	22,757	24,217	10,264	8.50	1,208
2008	45,791.86	28,391	30,213	15,579	9.50	1,640
2009	8,888.55	5,155	5,486	3,403	10.50	324
2010	11,621.36	6,276	6,679	4,942	11.50	430
2011	23,126.89	11,563	12,305	10,822	12.50	866
2012	1,790.10	823	876	914	13.50	68
2013	6,884.99	2,892	3,078	3,807	14.50	263
2014	29,949.87	11,381	12,111	17,839	15.50	1,151
2015	152,863.70	51,974	55,309	97,555	16.50	5,912
2016	91,391.25	27,417	29,177	62,214	17.50	3,555
2017	58,013.63	15,084	16,052	41,962	18.50	2,268
2018	100,376.10	22,083	23,500	76,876	19.50	3,942
2019	1,090.83	196	209	882	20.50	43
2020	139,217.36	19,490	20,740	118,477	21.50	5,511
2021	51,997.50	5,200	5,534	46,464	22.50	2,065
2023	28,169.42	563	599	27,570	24.50	1,125
	902,671.44	315,869	336,140	566,531		34,260
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.5 3.80

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 395 POWER OPERATED 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 20-L4						
NET SALVAGE PERCENT.. 0						
2003	80,106.15	68,643	68,900	11,206	3.42	3,277
2004	2,984.00	2,520	2,529	455	3.59	127
2005	30,737.00	25,530	25,626	5,111	3.77	1,356
2006	3,444.00	2,790	2,800	644	4.10	157
2007	64,936.28	51,001	51,193	13,743	4.51	3,047
2008	6,630.00	5,004	5,023	1,607	5.03	319
2009	6,343.00	4,562	4,579	1,764	5.66	312
2010	3,767.00	2,558	2,568	1,199	6.38	188
2011	18,093.39	11,535	11,578	6,515	7.11	916
2012	3,459.34	2,053	2,060	1,399	7.88	178
2013	2,414.11	1,321	1,326	1,088	8.69	125
2022	1,561.62	124	125	1,437	17.37	83
	224,475.89	177,641	178,307	46,169		10,085
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.6 4.49

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 396 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)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	5,046.90	5,047	5,047			
1995	3,737.01	3,737	3,737			
2001	3,086.74	3,087	3,087			
2012	28,980.85	22,219	20,647	8,334	3.50	2,381
2013	127,230.88	89,062	82,759	44,472	4.50	9,883
2014	28,256.79	17,896	16,629	11,628	5.50	2,114
2015	19,657.43	11,139	10,351	9,306	6.50	1,432
2016	4,848.22	2,424	2,252	2,596	7.50	346
2017	171,135.30	74,158	68,910	102,225	8.50	12,026
2018	5,749.04	2,108	1,959	3,790	9.50	399
2019	228,196.38	68,459	63,614	164,582	10.50	15,674
2020	387,305.67	90,370	83,974	303,332	11.50	26,377
2021	251,391.16	41,899	38,934	212,457	12.50	16,997
2022	65,731.50	6,573	6,108	59,624	13.50	4,417
2023	331,576.10	11,051	10,269	321,307	14.50	22,159
	1,661,929.97	449,229	418,277	1,243,653		114,205
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.9 6.87

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - SCADA

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						
NET SALVAGE PERCENT.. 0						
2016	33,295.71	24,972	22,839	10,457	2.50	4,183
2017	150,989.20	98,143	89,762	61,227	3.50	17,493
2018	529,532.51	291,243	266,371	263,162	4.50	58,480
2019	540,304.38	243,137	222,373	317,931	5.50	57,806
2020	1,473,766.97	515,818	471,766	1,002,001	6.50	154,154
2021	540,132.13	135,033	123,501	416,631	7.50	55,551
2022	170,690.22	25,604	23,417	147,273	8.50	17,326
2023	352,375.06	17,619	16,115	336,260	9.50	35,396
	3,791,086.18	1,351,569	1,236,144	2,554,943		400,389
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.4 10.56

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 397 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						
NET SALVAGE PERCENT.. 0						
1998	2,621.08	2,621	2,621			
2003	4,595.70	3,768	4,596			
2007	570.23	376	488	82	8.50	10
2010	191.19	103	134	57	11.50	5
2011	1,773.24	887	1,151	622	12.50	50
2012	27,510.75	12,655	16,418	11,093	13.50	822
2014	6,223.01	2,365	3,069	3,154	15.50	203
	43,485.20	22,775	28,477	15,008		1,090
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.8 2.51

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

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

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

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-S1.5						
NET SALVAGE PERCENT.. 0						
2011	1,277,000.00	448,482	511,347	765,653	23.09	33,160
2019	320,399.65	46,394	52,897	267,503	28.79	9,292
2021	170,036.58	14,623	16,673	153,364	30.57	5,017
	1,767,436.23	509,499	580,917	1,186,519		47,469
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.0 2.69

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

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 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 55-R2						
NET SALVAGE PERCENT.. 0						
1972	39,195.96	30,279	31,177	8,019	15.17	529
1973	13,556.99	10,339	10,646	2,911	15.72	185
1980	10,637.50	7,404	7,624	3,014	19.00	159
1981	47,773.77	32,687	33,657	14,117	19.61	720
2011	135,000.00	35,100	36,141	98,859	35.58	2,778
2017	838,712.00	121,613	125,221	713,491	38.34	18,610
2019	306,960.59	34,257	35,273	271,688	38.79	7,004
2021	6,265.64	432	445	5,821	38.79	150
	1,398,102.45	272,111	280,184	1,117,918		30,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.1	2.16

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

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

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						
NET SALVAGE PERCENT.. 0						
1972	42,000.00	34,608	28,136	13,864	11.00	1,260
1973	7,981.64	6,530	5,309	2,673	11.23	238
1980	6,844.83	5,240	4,260	2,585	13.32	194
1986	561,771.00	398,183	323,722	238,049	15.41	15,448
1987	469,604.40	327,408	266,182	203,422	15.85	12,834
1999	1,179,768.83	641,676	521,680	658,089	20.55	32,024
2001	745,942.16	382,668	311,108	434,834	21.36	20,357
2002	872,209.25	433,139	352,141	520,068	21.79	23,867
2003	971,761.31	466,154	378,982	592,779	22.24	26,654
2004	916,760.18	423,727	344,488	572,272	22.69	25,221
2006	150,000.00	63,780	51,853	98,147	23.65	4,150
2007	79,963.00	32,457	26,387	53,576	24.15	2,218
2008	51,125.00	19,734	16,044	35,081	24.66	1,423
2011	94,630.00	30,518	24,811	69,819	26.26	2,659
2012	370,713.84	111,288	90,477	280,237	26.81	10,453
2013	16,080.27	4,441	3,611	12,469	27.52	453
2020	78,140.79	8,447	6,867	71,274	31.97	2,229
	6,615,296.50	3,389,998	2,756,058	3,859,239		181,682
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.2 2.75

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

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - 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.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1982	1,636.81	1,236	1,193	444	13.45	33
1983	13,000.00	9,636	9,303	3,697	14.14	261
	14,636.81	10,872	10,496	4,141		294
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.1 2.01

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

ACCOUNT 360 COLLECTION MAINS - FORCE

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-R3						
NET SALVAGE PERCENT.. 0						
1970	19,117.80	13,604	12,397	6,721	21.68	310
1972	739,587.98	514,162	468,548	271,040	22.58	12,004
1973	158,612.90	108,935	99,271	59,342	23.03	2,577
1977	18,223.43	11,694	10,657	7,566	25.96	291
1980	250,225.15	152,387	138,868	111,357	27.93	3,987
1981	465,119.47	278,700	253,975	211,144	28.43	7,427
1982	139,234.47	82,051	74,772	64,462	28.92	2,229
1999	228,231.05	84,993	77,453	150,778	41.29	3,652
2006	168,816.14	46,087	41,998	126,818	46.60	2,721
2010	1,745,849.85	372,390	339,354	1,406,496	49.79	28,249
2011	186,353.00	37,047	33,760	152,593	50.39	3,028
2012	240,000.00	43,872	39,980	200,020	51.40	3,891
2013	21,203.00	3,562	3,246	17,957	52.00	345
2014	32,176.58	4,891	4,457	27,720	53.00	523
2017	5,459,708.90	574,907	523,905	4,935,804	55.23	89,368
2019	386,744.05	30,746	28,018	358,726	56.47	6,353
2020	319,965.39	20,350	18,545	301,420	57.10	5,279
2022	18,116.00	563	513	17,603	58.37	302
2023	241,969.43	3,557	3,242	238,728	58.65	4,070
	10,839,254.59	2,384,498	2,172,959	8,666,296		176,606
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.1 1.63

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

ACCOUNT 361 COLLECTION MAINS - GRAVITY

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-R2.5						
NET SALVAGE PERCENT.. 0						
1970	13,338.75	9,777	7,387	5,952	19.49	305
1972	39,847.06	28,523	21,550	18,297	20.45	895
1973	28,745.49	20,323	15,355	13,390	20.93	640
1977	116.92	78	59	58	23.43	2
1980	22,093.00	14,031	10,601	11,492	24.99	460
1986	53,412.00	30,242	22,849	30,563	28.73	1,064
1991	24,968.00	12,659	9,564	15,404	31.60	487
1999	2,760,060.31	1,102,368	832,876	1,927,184	36.85	52,298
2004	126,000.00	41,278	31,187	94,813	40.02	2,369
2011	358,844.00	78,515	59,321	299,523	44.64	6,710
2014	45,199.00	7,643	5,775	39,424	46.68	845
2015	99,144.95	15,169	11,461	87,684	47.06	1,863
2017	638,045.57	75,927	57,365	580,681	48.14	12,062
2019	1,101,330.21	99,891	75,471	1,025,859	48.89	20,983
2020	840,793.83	61,210	46,246	794,548	49.32	16,110
2021	197,653.25	10,851	8,198	189,455	49.48	3,829
2022	877,218.11	32,106	24,257	852,961	49.41	17,263
2023	933,840.70	16,622	12,558	921,283	48.38	19,043
	8,160,651.15	1,657,213	1,252,080	6,908,571		157,228
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.9 1.93

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

ACCOUNT 363 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						
NET SALVAGE PERCENT.. 0						
1972	50.00	36	50			
1977	2,359.54	1,558	2,187	173	23.92	7
1980	12,216.58	7,652	10,739	1,478	25.94	57
1981	5,935.68	3,633	5,099	837	26.94	31
1982	1,028.22	614	862	166	27.94	6
1984	53,053.00	30,389	42,648	10,405	29.46	353
1999	501,480.17	184,294	258,640	242,840	42.17	5,759
2005	75,000.00	20,955	29,408	45,592	47.72	955
2006	55,485.24	14,659	20,573	34,912	48.73	716
2007	549,978.58	137,055	192,344	357,635	49.72	7,193
2013	18,908.00	2,999	4,209	14,699	55.72	264
2014	27,150.44	3,893	5,463	21,687	56.73	382
2015	24,679.05	3,189	4,475	20,204	57.29	353
2017	161,089.36	15,916	22,337	138,752	59.29	2,340
2019	74,744.70	5,539	7,773	66,972	60.91	1,100
2020	232,545.21	13,697	19,223	213,322	61.91	3,446
2021	93,991.60	4,107	5,764	88,228	62.91	1,402
2022	409,267.02	11,664	16,369	392,898	63.91	6,148
2023	402,896.67	5,359	7,521	395,376	64.91	6,091
	2,701,859.06	467,208	655,684	2,046,175		36,603
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.9 1.35

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

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

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 30-L1.5						
NET SALVAGE PERCENT.. 0						
1987	43,530.60	34,320	39,014	4,517	9.80	461
2017	421,017.00	113,590	129,127	291,890	17.60	16,585
2019	155,466.65	32,508	36,955	118,512	18.44	6,427
2020	45,428.73	7,691	8,743	36,686	19.01	1,930
2021	2,106.15	269	306	1,800	19.60	92
	667,549.13	188,378	214,145	453,404		25,495
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.8 3.82

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

ACCOUNT 380 TREATMENT AND DISPOSAL 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-S1						
NET SALVAGE PERCENT.. 0						
1973	88,336.75	75,837	86,900	1,437	8.32	173
1980	141,308.51	114,333	131,012	10,297	10.26	1,004
1986	37,451.00	28,231	32,349	5,102	12.25	416
1999	734,508.02	431,891	494,896	239,612	17.17	13,955
2006	100,000.00	46,550	53,341	46,659	20.09	2,322
2007	100,000.00	44,550	51,049	48,951	20.54	2,383
2011	352,188.97	125,450	143,751	208,438	22.59	9,227
2020	6,410.96	778	891	5,520	28.07	197
2021	57,575.30	5,216	5,977	51,598	28.87	1,787
	1,617,779.51	872,836	1,000,166	617,613		31,464
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.6	1.94

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

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

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-R2						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,366	1,383	153	6.32	24
	1,536.55	1,366	1,383	153		24
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.4 1.56

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

ACCOUNT 382 OUTFALL LINES

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-R2.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,389	1,412	125	5.36	23
	1,536.55	1,389	1,412	125		23
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.4 1.50

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

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

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 20-L3						
NET SALVAGE PERCENT.. 0						
2011	13,030.75	8,275	8,760	4,270	7.19	594
	13,030.75	8,275	8,760	4,270		594
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.2 4.56

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

ACCOUNT 390.1 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						
NET SALVAGE PERCENT.. 0						
1973	72.91	73	73			
1977	89.28	89	89			
1979	20.53	21	21			
1982	92.26	92	92			
	274.98	275	275			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

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

ACCOUNT 393 TOOLS, SHOP AND GARAGE 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						
NET SALVAGE PERCENT.. 0						
1970	260.00	260	260			
1972	1,400.00	1,400	1,400			
1974	141.36	141	141			
1975	774.96	775	775			
1976	177.97	178	178			
1978	119.04	119	119			
1979	602.65	603	603			
1980	757.40	757	757			
1981	215.76	216	271		55-	
	4,449.14	4,449	4,504		55-	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

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

ACCOUNT 394 LABORATORY 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						
NET SALVAGE PERCENT.. 0						
1972	1,267.00	1,267	1,267			
1977	35.71	36	36			
1981	19.34	19	19			
1982	7.44	7	7			
1983	33.33	33	54		21-	
	1,362.82	1,362	1,383		20-	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

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

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

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						
NET SALVAGE PERCENT.. 0						
2020	2,519.52	976	945	1,575	6.12	257
2021	8,662.94	2,491	2,411	6,252	7.12	878
	11,182.46	3,467	3,356	7,827		1,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.9 10.15

PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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				
354.20	113,438.56			
354.30	165,641.15			
354.40	153,820.75	9,053.97		9,053.97-
354.70	7,702.09			
355.30	1,221.81			
355.40	11,363.11			
360.20	374,258.51	7,648.00		7,648.00-
361.20	465,126.63	7,648.00		7,648.00-
363.20	2,964.50	2,155.91		2,155.91-
364.20	3,162.13			
371.30	168,796.64	10,399.76		10,399.76-
371.50	24,261.50			
380.40	199,651.06			
390.75	172,252.14			
390.76	29,108.96			
393.70	17,906.05			
394.70	.01			
396.70	14,610.65			
396.71	46,221.09			
	1,971,507.34	36,905.64		36,905.64-
2020 TRANSACTION YEAR				
354.20	73,069.02			
354.30	101,628.95	52,303.15		52,303.15-
354.40	2,684,414.72	739,453.08		739,453.08-
354.70	5,810.91			
355.40	1,659.63			
360.20	67,339.41			
361.20	473,088.78			
363.20	41,141.46	4,078.32		4,078.32-
364.20	792.60			
370.30	1,672.02			
371.30	223,004.88	13,319.23		13,319.23-
371.50	2,688.53			
380.40	1,395,032.93	142,233.63		142,233.63-
389.40	19,974.69			
390.75	75,910.20			
394.70	.01			
396.70	81,076.50			
396.71	.04			
	5,248,305.28	951,387.41		951,387.41-

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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				
354.20	8,932.85	122,064.29		122,064.29-
354.30	19,059.34			
354.40	592,929.95	844.00		844.00-
354.50		92,099.11		92,099.11-
355.20	1,842.60			
355.40	125,349.83			
360.20	115,348.93			
361.20	68,372.73			
363.20	40,110.43	3,937.63		3,937.63-
364.20	8,413.73			
371.30	29,713.83			
371.50	6,943.84			
380.40	83,240.29	19,976.27		19,976.27-
390.75	165,752.72			
390.76	.01			
393.70	828.00			
394.70	.03			
396.70	.16	5,999.77		5,999.77-
396.71	.10			
	1,266,839.37	244,921.07		244,921.07-
2022 TRANSACTION YEAR				
360.20		7,821.79		7,821.79-
363.20		7,605.77		7,605.77-
380.40		152.63		152.63-
390.75	47,399.24			
391.70	140,341.98			
392.70	4,484.78			
395.70	30,076.00			
396.70	24,463.32			
	246,765.32	15,580.19		15,580.19-

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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				
354.20	171,161.49			
354.30	354,112.11			
354.40	1,197,105.30			
354.70	6,966.72			
355.30	1,261.42			
355.40	26,284.24			
360.20	189,517.15			
361.20	554,437.19			
363.20	9,650.19			
371.30	145,769.93			
380.40	894,459.10	1,082.08-		1,082.08
390.75	104,969.58			
391.70	52,825.96	31,079.00	2,900.00	28,179.00-
393.70	17,079.00			
396.70	2,950.38			
	3,728,549.76	29,996.92	2,900.00	27,097.92-
TOTAL	12,461,967.07	1,278,791.23	2,900.00	1,275,891.23-

Exhibit No. 6-C, Part 2
Docket No. R-2024-3047822
Docket No. R-2024-3047824
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

WASTEWATER BASE OPERATIONS

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO WASTEWATER PLANT

AS OF DECEMBER 31, 2024

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

Exhibit No. 6-C, Part 2
Docket No. R-2024-3047822
Docket No. R-2024-3047824
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

WASTEWATER BASE OPERATIONS

2024 DEPRECIATION STUDY

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

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

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of December 31, 2024 for the wastewater base operations. The results of our study as of December 31, 2024, are presented in the attached report. The results of our study as of December 31, 2023, are presented in our report, "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2023." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of December 31, 2024.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, appearing to read "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink, appearing to read "Jason A. Powery".

JASON A. POWERY
Assistant Project Manager

JJS:mle

077367.100

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PART I. INTRODUCTION

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Aqua Pennsylvania, Inc. to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of December 31, 2024 for the wastewater base operations. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of December 31, 2024.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net Salvage presents the cost of removal and gross salvage recorded for the period 2020-2024.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of December 31, 2024. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all wastewater systems; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

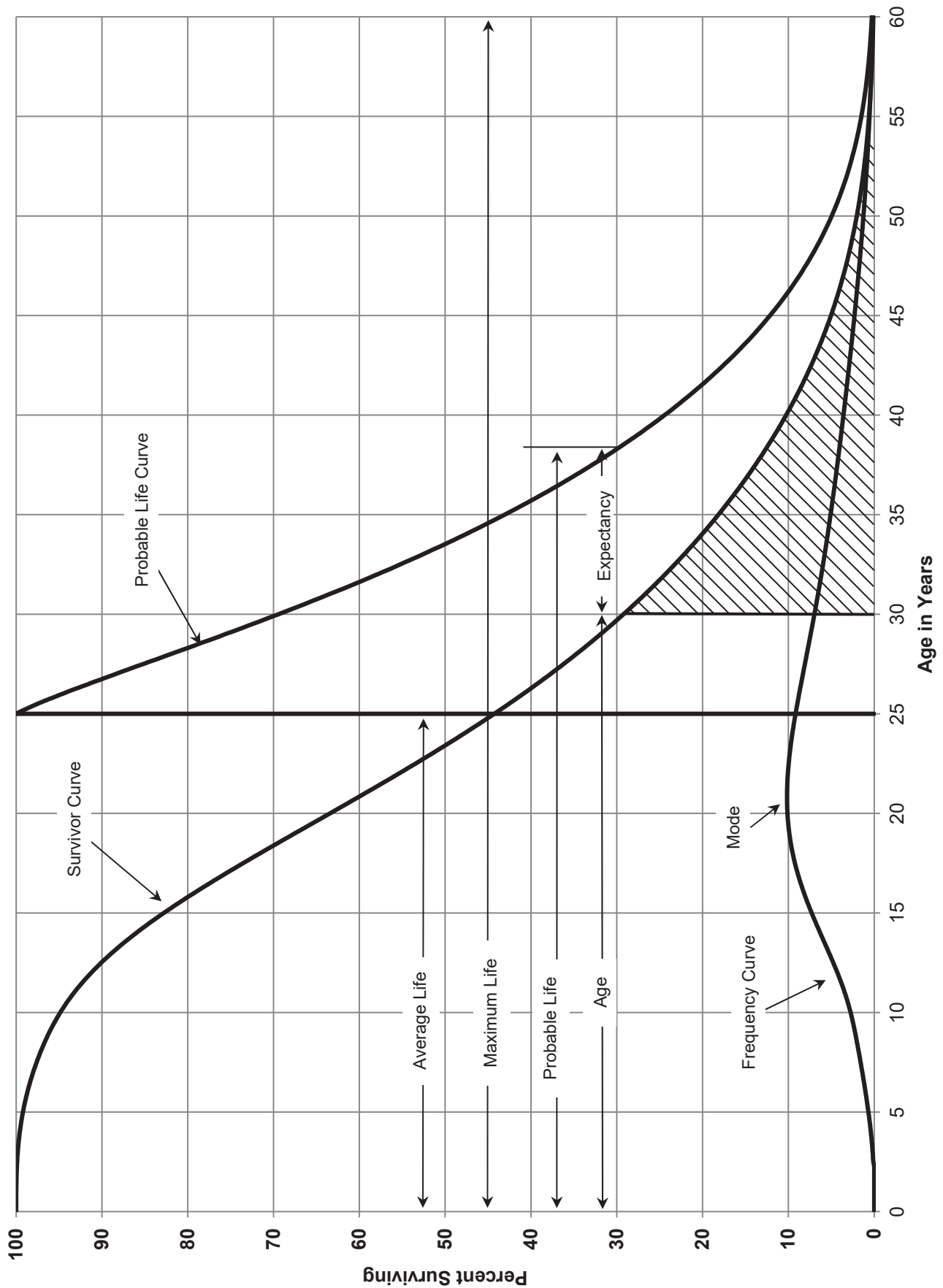


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

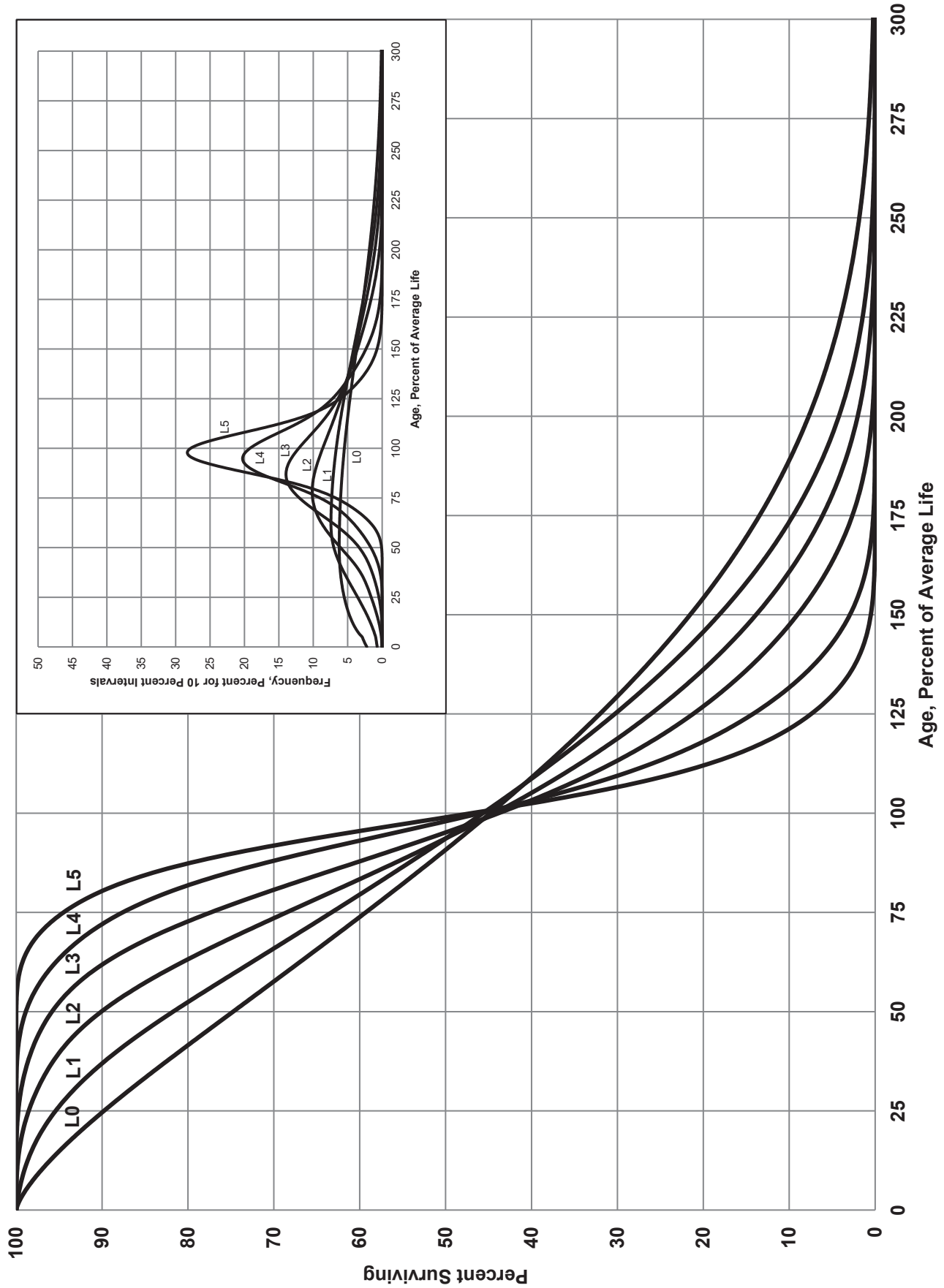


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

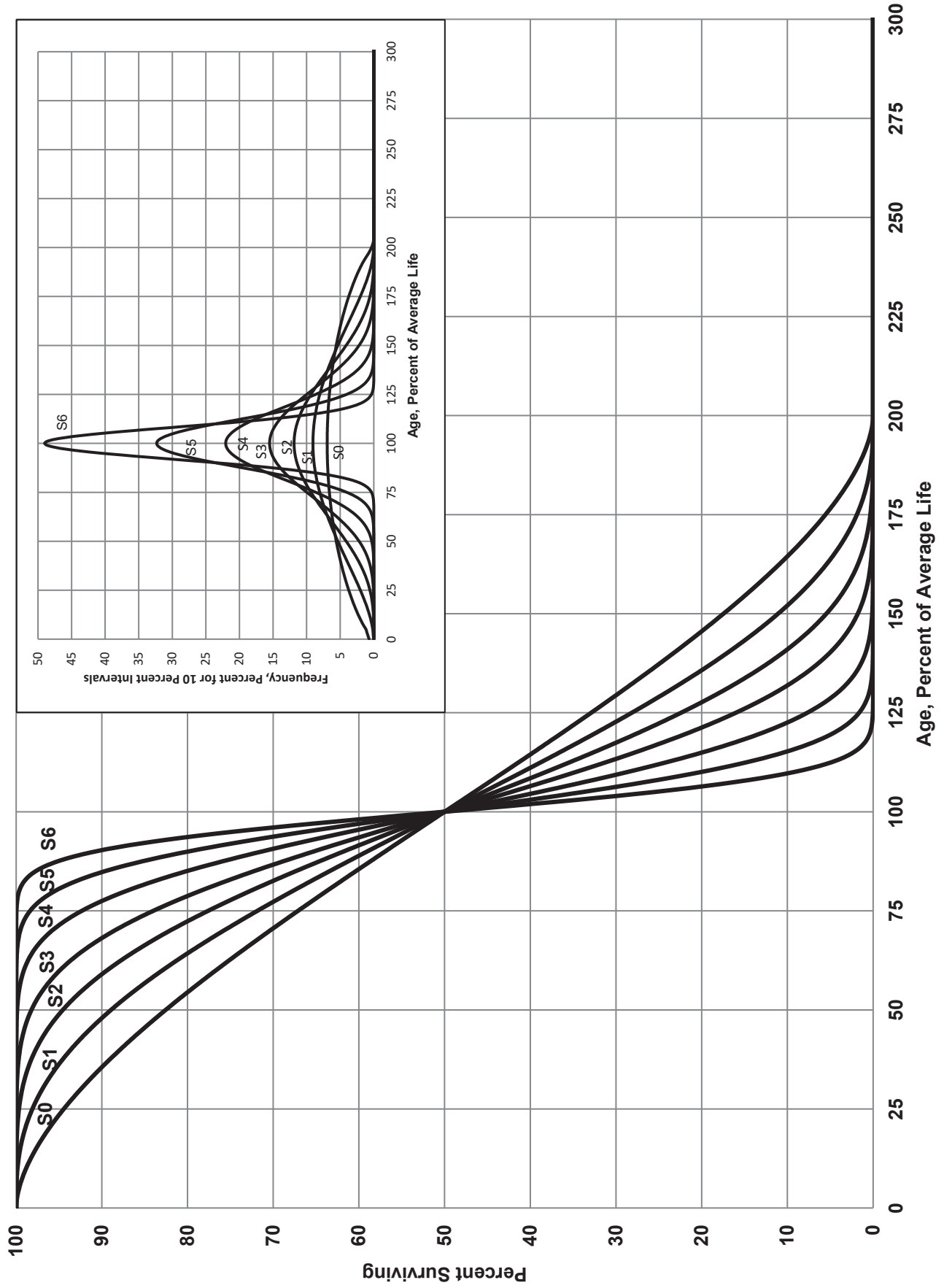


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

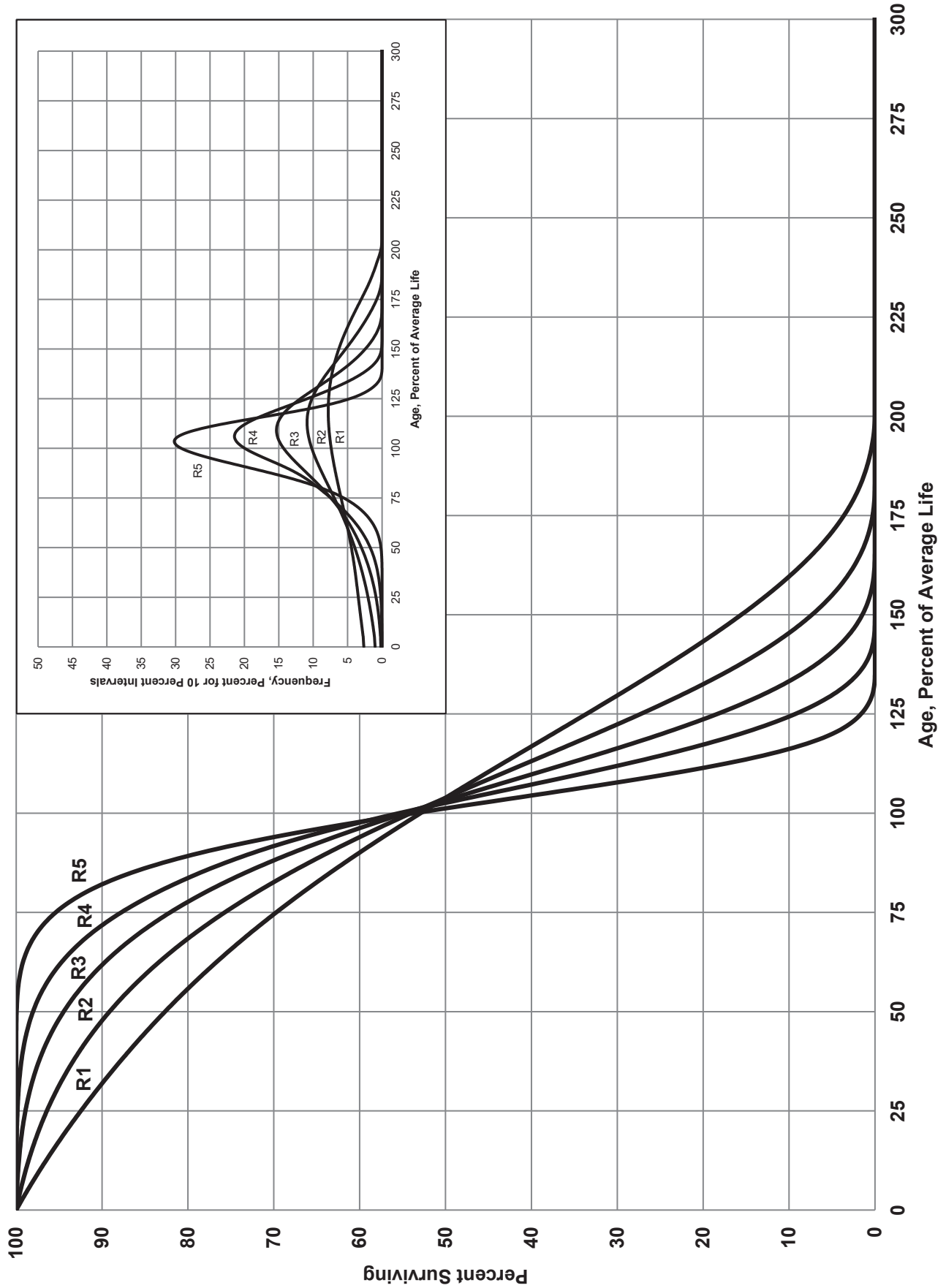


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

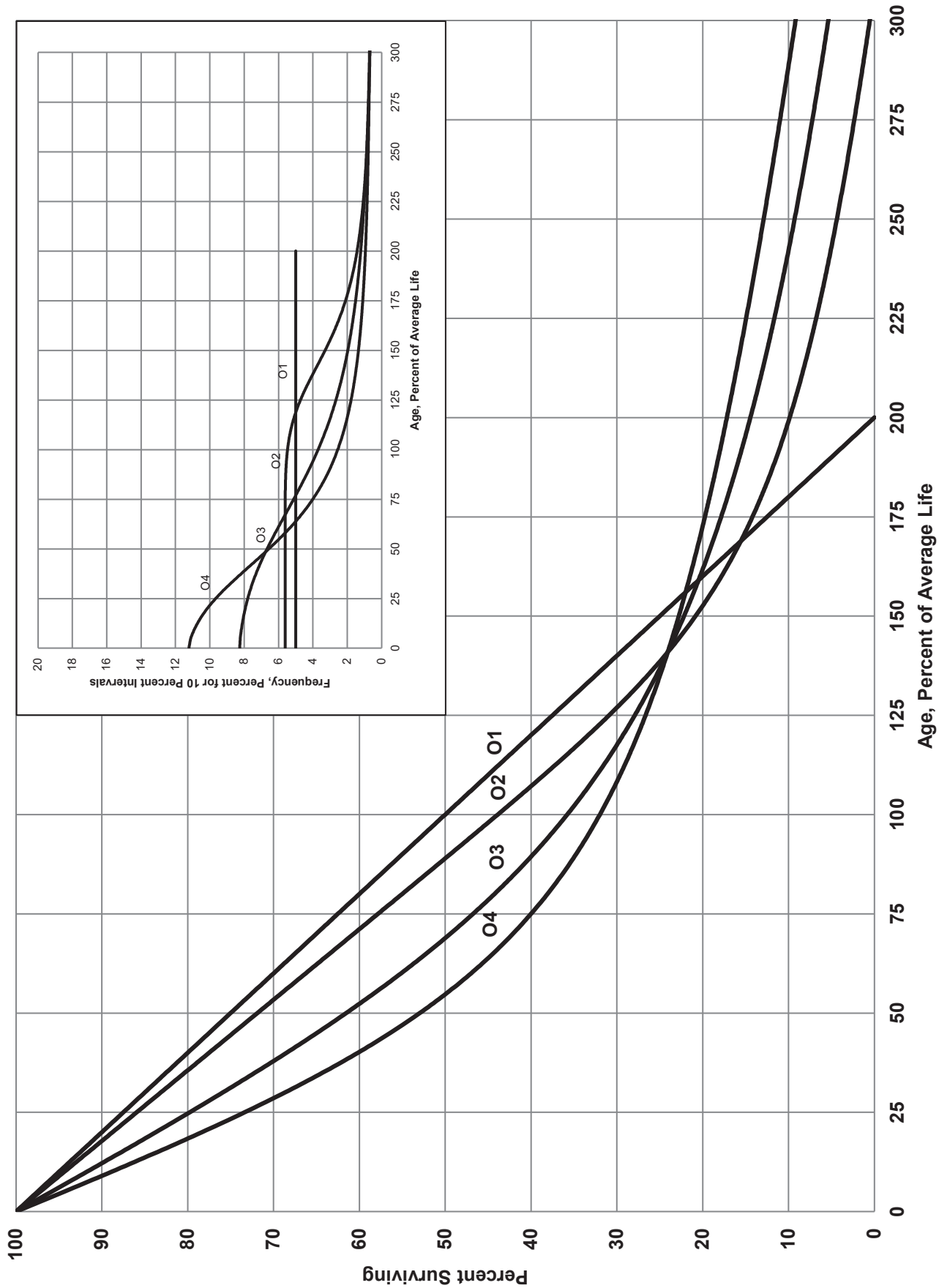


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2009 were retired in 2014. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)			
2009	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2010	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2011	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2012	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2013	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2014	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2015		5	11	12	13	14	15	16	18	20	113	7½-8½	
2016			6	12	13	15	16	17	19	19	124	6½-7½	
2017				6	13	15	16	17	19	19	131	5½-6½	
2018					13	15	16	17	19	20	143	4½-5½	
2019					7	14	16	17	22	23	146	3½-4½	
2020						8	18	20	22	25	150	2½-3½	
2021							9	11	23	25	151	1½-2½	
2022									11	24	153	½-1½	
2023										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

Experience Band 2014-2023

Placement Band 2009-2023

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Placement Band 2009-2023

Experience Band 2014-2023

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars													Total During Age Interval (12)	Age Interval (13)
	During Year														
(2)	2014 (3)	2015 (4)	2016 (5)	2017 (6)	2018 (7)	2019 (8)	2020 (9)	2021 (10)	2022 (11)	2023 (11)					
2009	-	-	-	-	-	60 ^a	-	-	-	-	-	-	-	13½-14½	
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½	
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½	
2012	-	-	-	-	-	-	(5) ^b	-	-	-	60	-	-	10½-11½	
2013	-	-	-	-	-	-	6 ^a	-	-	-	-	-	-	9½-10½	
2014	-	-	-	-	-	-	-	-	-	-	(5)	-	-	8½-9½	
2015	-	-	-	-	-	-	-	-	-	-	6	-	-	7½-8½	
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½	
2017	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	-	5½-6½	
2018	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	4½-5½	
2019	-	-	-	-	-	-	(19) ^b	-	-	-	10	-	-	3½-4½	
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½	
2021	-	-	-	-	-	-	-	-	-	(102) ^c	-	-	-	1½-2½	
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½	
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½	
Total	-	-	-	-	-	60	(30)	22	(102)	(50)					

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at	
	Annual Survivors at the Beginning of the Year											Beginning of	
	2014 (1)	2015 (2)	2016 (3)	2017 (4)	2018 (5)	2019 (6)	2020 (7)	2021 (8)	2022 (9)	2023 (10)	2023 (11)	Age Interval (12)	Age Interval (13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2014	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2015		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2016			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2017				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2018					660 ^a	653	639	623	628	609	3,789	4½-5½	
2019						750 ^a	742	724	685	663	4,332	3½-4½	
2020							850 ^a	841	821	799	4,955	2½-3½	
2021								960 ^a	949	926	5,719	1½-2½	
2022									1,080 ^a	1,069	6,579	½-1½	
2023										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023

Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

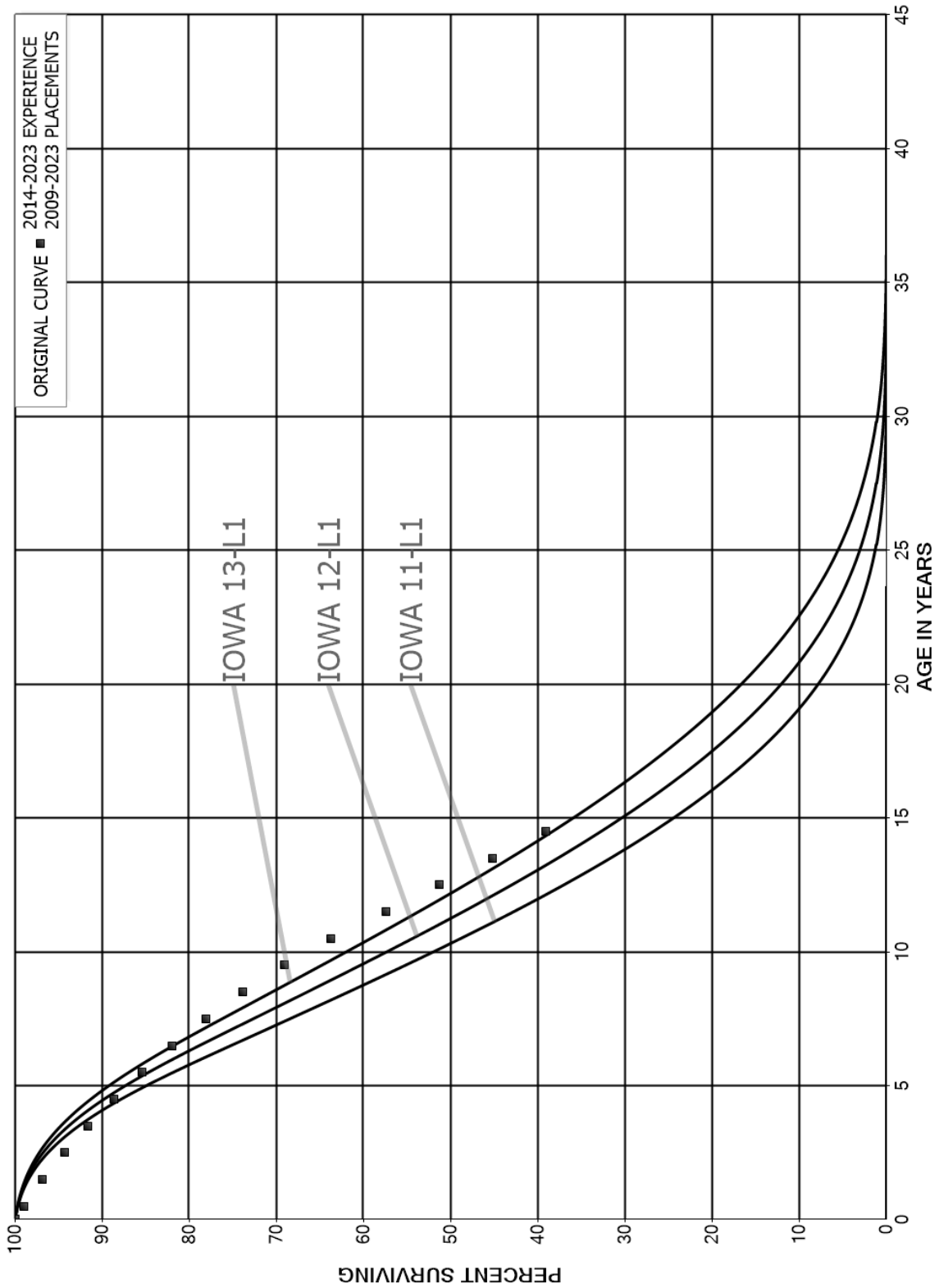


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

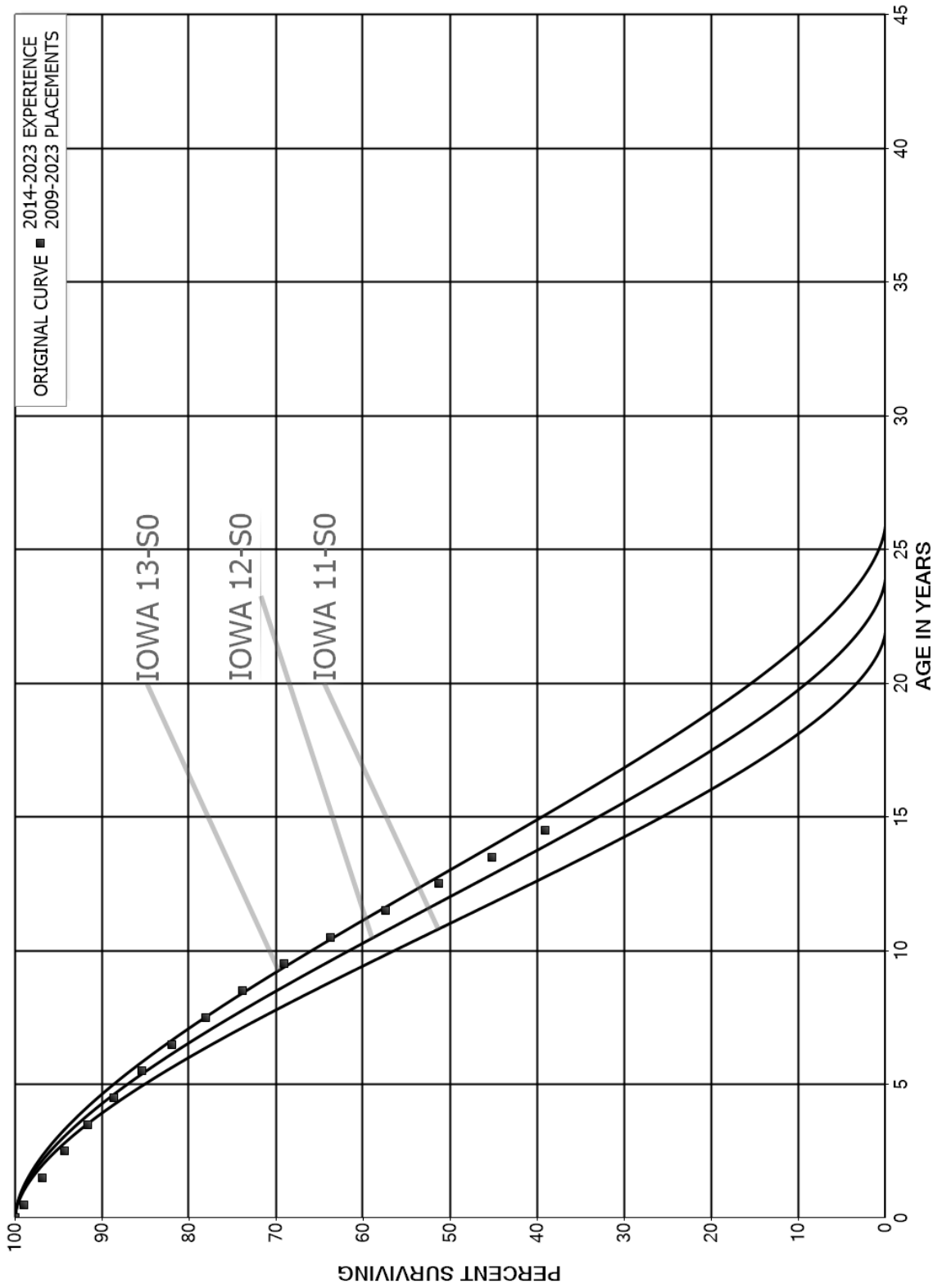


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

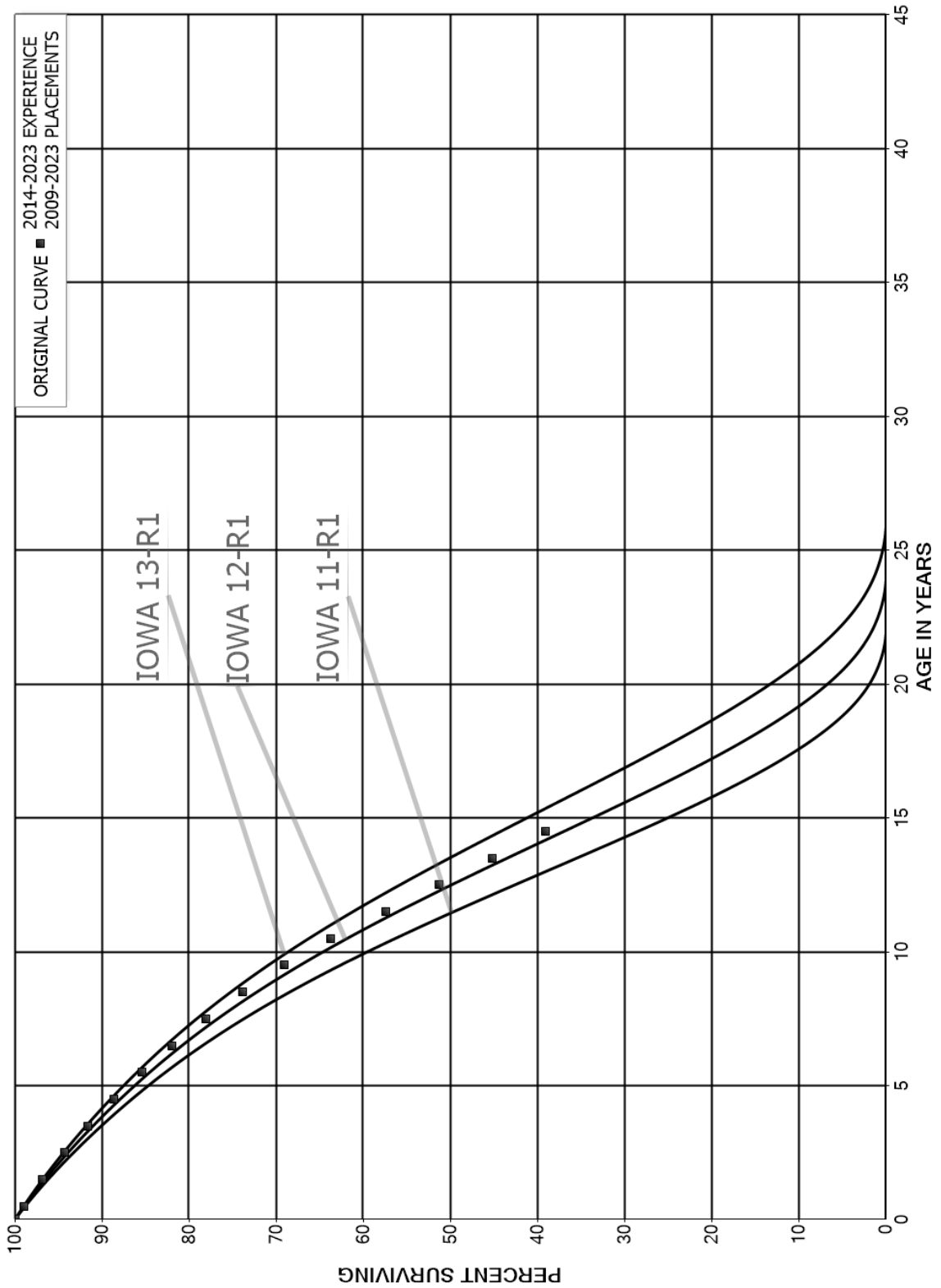
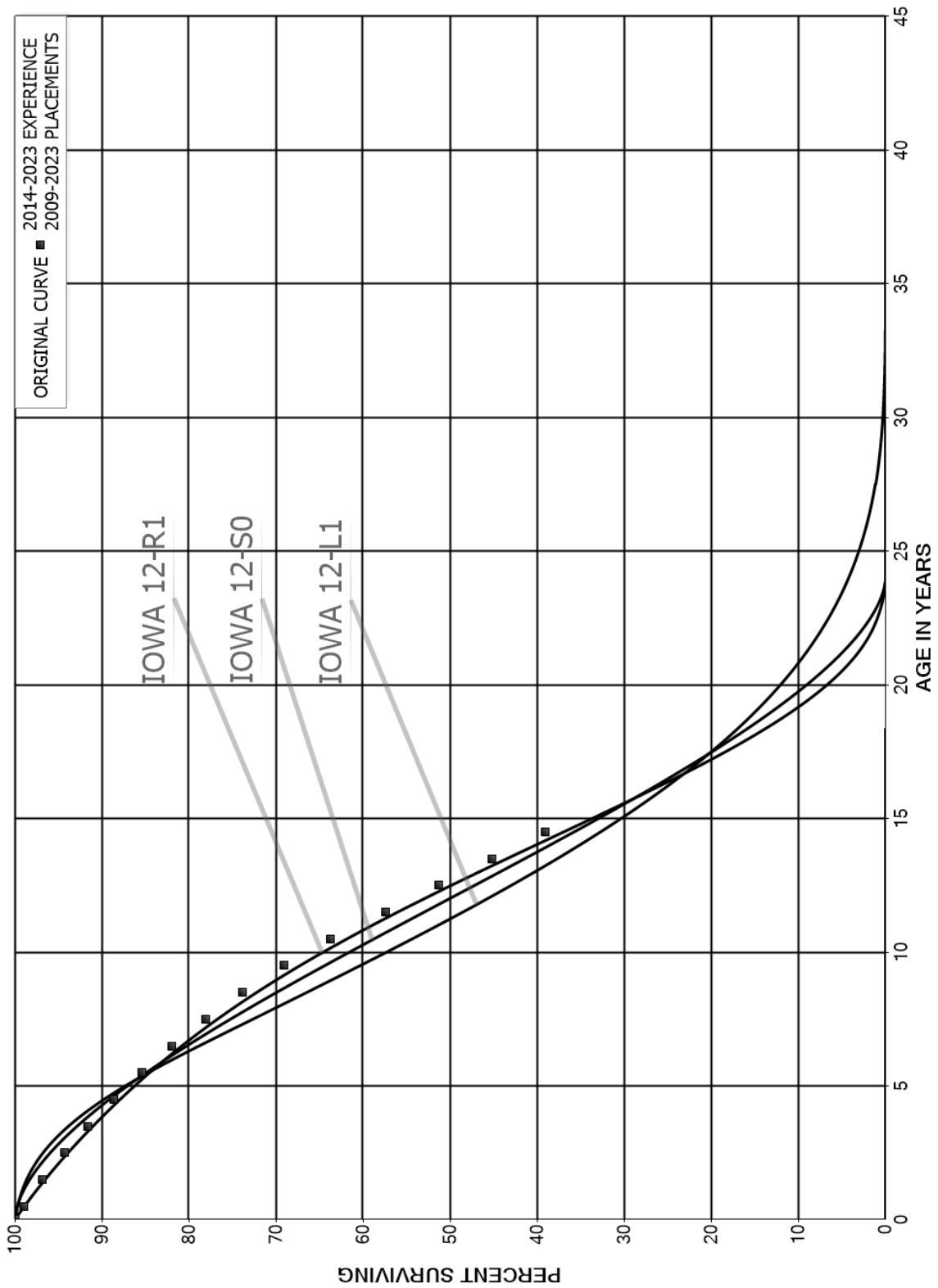


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN I1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

December 19, 2017

Whitehaven Wastewater Treatment Plant
Whitehaven Office
Thornhurst Wastewater Treatment Plant
Laurel Lakes Wastewater Treatment Plant
Eagle Rock Wastewater Treatment Plant

December 12, 2017

Little Washington Wastewater Treatment Plant
New Daleville Wastewater Treatment Plant
Willistown Woods Wastewater Treatment Plant
Media Wastewater Treatment Plant

January 24, 2017

King Road Wastewater Plant
Possum Hollow Wastewater Treatment Plant
Pump Station #5
Pump Station #4

March 2, 2017

Emlenton Wastewater Treatment Plant
Mariasville Wastewater Treatment Plant
Lamartine Wastewater Treatment Plant

Judgments

The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of the predecessor wastewater systems, as well as other wastewater companies. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

The analysis for Account 360.00, Collection Mains – Force, and Account 361.00, Collection Mains - Gravity, is used to illustrate the manner in which the study was conducted. Aged plant accounting data have been compiled for the years through 2023. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

For Account 360.00, Collection Mains – Force, the survivor curve estimate is the 70-R3 and is based on the statistical indication for the period 2010-2023. The 70-R3 is a good fit of the significant portion of the original survivor curve as set forth on page VI-17, is consistent with management outlook for a continuation of the historical experience and is within the typical service life range of 60 to 75 years for collection mains.

The survivor curve estimate for Account 361.00, Collection Mains – Gravity is the 65-R2.5 and is based on the statistical indication for the period 2010-2023. The 65-R2.5 is a good fit of the original survivor curve as set forth on page VI-23, is consistent with

management outlook for a continuation of the historical experience and is within the typical service life range of 60 to 75 years for collection mains.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other wastewater companies. The amortization periods selected for general plant Accounts 390.00, 392.00, 393.00, 394.00, 396.00, and 397.00 are discussed in the section, "Amortization of General Plant Accounts."

**PART IV. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of December 31, 2023, is the result of a bringforward of the book reserves established by the Commission for all other wastewater operation systems. The projected book reserve as of December 31, 2024, is a bringforward of the December 31, 2023 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

CALCULATION OF DEPRECIATION

The annual depreciation accruals as of December 31, 2024, are based on the straight line remaining life method and the equal life group procedure. For the purpose of calculating the remaining life accruals as of December 31, 2024, the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of December 31, 2024.

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives but have lives that are dispersed over a range of time.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas

the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of December 31, 2024, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation based on the equal life group procedure follow. The detailed calculations are set forth in the Results of The Study section of the report.

Equal Life Group Procedure

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

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

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

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

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

or

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

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

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$Ratio = 1 - \left(\frac{Remaining\ Life}{Service\ Life} \right)$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \left(\frac{Age}{Service\ Life} \right)$$

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390, 392, 393, 394, 396, and 397; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

<u>Account Number</u>	<u>Description</u>	<u>Amortization Period, Years</u>
390.00	Office Furniture and Equipment	
	Furniture	20
	Office Equipment	10
	Computer Hardware	5
	Computer Software – 10 Years	10
	Computer Software – 15 Years	15
392.00	Stores Equipment	20
393.00	Tools, Shop and Garage Equipment	20
394.00	Laboratory Equipment	25
396.00	Communication Equipment	
	General	15
	SCADA	10
397.00	Miscellaneous Equipment	25

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2020 through December 31, 2023 and estimated for the period January 1, 2024 through December 31, 2024. The calculation of the amortization is shown in Table 4 on page V-11. The amounts of gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

Net salvage is presented in this manner to determine the amount of net salvage to be amortized to the cost of service for ratemaking purposes. In order to be consistent with this manner of recognizing net salvage, no adjustments for net salvage were made to the annual depreciation calculated for the individual accounts.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 summarizes the results of the depreciation study which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 2 presents the bringforward to December 31, 2024 of the book reserve as of December 31, 2023. Table 3 sets forth the calculation of estimated depreciation accruals for the twelve months ended December 31, 2024. Table 4 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2020-2024. The total amortization amount is incorporated in the total annual accrual in Table 1.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2020-2024 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2020-2024, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in account sequence in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, remaining life expectancy, and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 4, which presents the five-year amortization of net salvage.

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)	COMPOSITE REMAINING LIFE (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	4,400,256.26					
TOTAL INTANGIBLE PLANT							
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	52,284.04					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	2,121,792.38					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	7,571,636.17					
TOTAL NONDEPRECIABLE PLANT							
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	40-S1.5	44,442,242.82	5,765,751	38,676,492	1,341,166	3.02	28.8
PUMPING	55-R2	22,977,664.36	10,242,133	12,735,532	432,041	1.88	29.5
TREATMENT AND DISPOSAL	45-S1	76,887,562.71	31,889,625	44,997,938	1,867,869	2.43	24.1
RECLAIMED WATER TREATMENT	60-R2.5	2,213,457.80	842,485	1,370,973	41,646	1.88	32.9
GENERAL	50-R3	1,853,415.77	1,283,691	569,725	28,123	1.52	20.3
TOTAL ACCOUNT 354		148,374,343.46	50,023,685	98,350,660	3,710,845		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	30-R3	233,102.06	54,476	178,626	8,691	3.73	20.6
PUMPING	30-R3	2,088,939.31	1,476,027	612,912	51,819	2.48	11.8
TREATMENT AND DISPOSAL	30-R3	5,256,714.63	1,993,305	3,263,410	169,335	3.22	19.3
TOTAL ACCOUNT 355		7,578,756.00	3,523,808	4,054,948	229,845		
360.00 COLLECTION MAINS - FORCE							
361.00 COLLECTION MAINS - GRAVITY	70-R3	86,533,155.55	28,779,421	57,753,734	1,415,067	1.64	40.8
362.00 SPECIAL COLLECTING STRUCTURES	65-R2.5	169,710,527.91	51,785,936	117,924,592	3,157,311	1.86	37.3
363.00 SERVICES	45-R3	11,400.44	6,194	5,206	310	2.72	16.8
364.00 METERS	70-R4	29,722,501.19	14,409,426	15,313,075	373,988	1.26	40.9
370.30 RECEIVING WELLS	30-L2.5	1,161,101.96	507,301	653,801	38,054	3.28	17.2
	40-S2.5	3,175,305.11	1,748,831	1,426,475	99,497	3.13	14.3
371.00 PUMPING EQUIPMENT							
PUMPING	30-L1.5	31,786,917.51	15,410,859	16,376,058	992,834	3.12	16.5
RECLAIMED WATER TREATMENT	30-L1.5	196,633.41	133,480	63,154	5,048	2.57	12.5
TOTAL ACCOUNT 371		31,983,550.92	15,544,339	16,439,212	997,882		
380.00 TREATMENT AND DISPOSAL EQUIPMENT							
PLANT SEWERS	40-S1	96,357,400.29	23,887,536	72,469,864	2,763,473	2.87	26.2
381.00 TREATMENT AND DISPOSAL							
RECLAIMED WATER TREATMENT	40-R2	122,375.79	46,045	76,331	3,468	2.83	22.0
TOTAL ACCOUNT 381	40-R2	6,264.17	2,159	4,106	183	2.92	22.4
		128,639.96	48,204	80,437	3,651		
382.00 OUTFALL LINES							
	40-R2.5	375,199.36	190,467	184,732	10,801	2.88	17.1

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)	COMPOSITE REMAINING LIFE (8)
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT						
	COLLECTION	661,408.27	492,694	168,715	29,054	4.39	5.8
	PUMPING	67,370.96	44,745	22,626	3,142	4.66	7.2
	TREATMENT AND DISPOSAL	12,074.50	8,771	3,303	354	2.93	9.3
	TOTAL ACCOUNT 389	740,853.73	546,210	194,644	32,550		
390.00	OFFICE FURNITURE AND EQUIPMENT						
	FURNITURE	40,671.88	14,812	25,859	1,582	*	16.3
	OFFICE EQUIPMENT	243,730.72	98,526	145,204	102,358	*	1.4
	COMPUTER HARDWARE	689,663.56	170,263	519,401	145,920	*	3.6
	COMPUTER SOFTWARE - 10 YEARS	804,747.40	209,826	594,922	69,348	*	8.6
	COMPUTER SOFTWARE - 15 YEARS	830,553.89	230,476	600,078	47,407	*	12.7
	TOTAL ACCOUNT 390	2,609,367.45	723,903	1,885,464	366,615		
391.00	TRANSPORTATION EQUIPMENT	1,980,574.12	1,501,448	479,126	57,201	2.89	8.4
392.00	STORES EQUIPMENT	5,075.00	3,100	1,975	439	*	4.5
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	880,830.46	167,710	713,120	50,591	*	14.1
394.00	LABORATORY EQUIPMENT	1,003,254.11	374,279	628,975	38,111	*	16.5
395.00	POWER OPERATED EQUIPMENT	224,475.89	188,386	36,090	8,339	3.71	4.3
	COMMUNICATION EQUIPMENT						
396.00	GENERAL	1,820,438.46	521,094	1,299,345	126,274	*	10.3
396.70	SCADA	4,197,116.60	1,636,754	2,560,363	445,300	*	5.7
	TOTAL ACCOUNT 396	6,017,555.06	2,157,848	3,859,708	571,574		
397.00	MISCELLANEOUS EQUIPMENT	43,665.44	27,494	16,171	1,163	*	13.9
	TOTAL DEPRECIABLE PLANT	588,617,533.41	196,145,527	392,472,009	13,927,307		
	TOTAL WASTEWATER PLANT IN SERVICE	602,763,502.26	196,145,527	392,472,009	13,927,307		
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
354.00	STRUCTURES AND IMPROVEMENTS						
	COLLECTION	1,767,436.23	628,461	1,138,975	46,821	2.65	24.3
	PUMPING	1,398,102.45	310,383	1,087,719	29,591	2.12	36.8
	TREATMENT AND DISPOSAL	6,615,296.50	2,937,979	3,677,318	176,373	2.67	20.8
	GENERAL	14,636.81	10,790	3,846	287	1.96	13.4
	TOTAL ACCOUNT 354	9,795,471.99	3,887,613	5,907,858	253,072		
360.00	COLLECTION MAINS - FORCE	10,839,254.59	2,349,638	8,489,616	175,242	1.62	48.4
361.00	COLLECTION MAINS - GRAVITY	8,575,859.15	1,413,587	7,162,272	163,057	1.90	43.9
363.00	SERVICES	2,701,859.06	692,159	2,009,700	36,651	1.36	54.8
371.30	PUMPING EQUIPMENT - PUMPING	667,549.13	239,645	427,904	24,788	3.71	17.3

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)	COMPOSITE REMAINING LIFE (8)
380.00	TREATMENT AND DISPOSAL EQUIPMENT	1,617,779.51	1,031,551	586,228	30,533	1.89	19.2
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	1,536.55	1,407	129	22	1.43	5.9
382.00	OUTFALL LINES	1,536.55	1,435	102	19	1.24	5.4
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	13,030.75	9,355	3,676	549	4.21	6.7
396.70	COMMUNICATION EQUIPMENT - SCADA	11,182.46	4,491	6,692	1,135	10.15	5.9
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		34,225,059.74	9,630,882	24,594,177	685,068		
AMORTIZATION OF NET SALVAGE					254,593		
TOTAL WASTEWATER PLANT		568,538,442.52	186,514,645	367,877,832	13,496,832		

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

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS
TABLE 2. BRINGFORWARD TO DECEMBER 31, 2024 OF THE BOOK RESERVE AS OF DECEMBER 31, 2023

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2023 (2)		DEPRECIATION ACCURUALS (3)		AMORTIZATION OF NET SALVAGE (4)		PROJECTED RETIREMENTS (5)		PROJECTED GROSS SALVAGE (6)		PROJECTED COST OF REMOVAL (7)		ADJUSTMENTS (8)		BOOK RESERVE AS OF DECEMBER 31, 2024 (9)	
		+		+		+		+		+		+		+		=
354.20	4,403,669		1,343,534		24,413		4,399		24,413		1,465					5,765,751
354.30	9,798,418		440,770		10,461		6,949		10,461		567					10,242,133
354.40	29,876,711		1,918,440		149,870		47,677		149,870		7,719					31,889,625
354.50	780,756		43,310		18,420											842,485
354.70	1,255,151		28,717				177									1,283,691
355.20	46,104		8,460				88									54,476
355.30	1,422,151		54,416				539									1,476,027
355.40	1,839,210		163,406				9,311									1,993,305
360.00	27,387,781		1,404,366		3,094		15,499				321					28,779,421
361.00	48,763,704		3,087,629		1,530		66,600				326					51,785,936
362.00	5,876		318													6,194
363.00	14,038,857		370,256		3,556		2,727				516					14,409,426
364.00	469,509		38,475				682									507,301
370.30	1,645,951		102,880													1,748,831
371.30	14,534,054		979,214		4,744		102,853				4,300					15,410,859
371.50	136,607		4,950				8,077									133,480
380.00	21,544,683		2,616,806		32,256		288,029				18,180					23,887,536
381.40	42,496		3,549													46,045
381.50	1,971		188													2,159
382.00	179,510		10,957													190,467
389.20	459,689		33,004													492,694
389.30	41,383		3,362													44,745
389.40	8,403		368													8,771
390.71	13,106		1,707													14,812
390.73	74,449		24,077													98,526
390.75	245,385		103,361													170,263
390.76	293,162		58,510				178,484									209,826
390.77	192,083		38,393				141,846									230,476
391.00	1,455,343		40,469		5,636											1,501,448
392.00	2,846		254													3,100
393.00	126,581		41,075											55		167,710
394.00	336,140		38,119											20		374,279
395.00	178,307		10,079													188,386
396.00	418,277		115,266				11,871				579					521,094
396.70	1,236,144		399,410		1,200											1,636,754
397.00	28,477		1,638				2,621									27,494
SUBTOTAL	183,282,942		13,529,732		255,180		888,429		0		33,974		75			196,145,527

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS
TABLE 2. BRINGFORWARD TO DECEMBER 31, 2024 OF THE BOOK RESERVE AS OF DECEMBER 31, 2023

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2023 (2)	+	DEPRECIATION ACCURUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	PROJECTED GROSS SALVAGE (6)	+	PROJECTED RETIREMENTS (5)	-	PROJECTED COST OF REMOVAL (7)	+	ADJUSTMENTS (8)	=	BOOK RESERVE AS OF DECEMBER 31, 2024 (9)
354.20	(580,917)		(47,544)												(628,461)
354.30	(280,184)		(30,199)												(310,383)
354.40	(2,756,058)		(181,921)												(2,937,979)
354.70	(10,496)		(294)												(10,790)
360.00	(2,172,959)		(176,680)												(2,349,638)
361.00	(1,252,080)		(161,507)												(1,413,587)
363.00	(655,684)		(36,475)												(692,159)
371.30	(214,145)		(25,500)												(239,645)
380.00	(1,000,166)		(31,385)												(1,031,551)
381.40	(1,383)		(24)												(1,407)
382.00	(1,412)		(23)												(1,435)
389.20	(8,760)		(594)												(9,355)
390.71	(275)							(275)							0
393.00	(4,504)							(4,449)							0
394.00	(1,383)							(1,363)							0
396.70	(3,356)		(1,135)												(4,491)
SUBTOTAL	(8,943,762)		(693,282)		0		0	(6,087)		0	0	0	75		(9,630,882)
TOTAL	174,339,181		12,836,450		255,180		0	882,342		0	33,974		150		186,514,645

LESS:
CUSTOMERS' ADVANCES AND CONTRIBUTIONS



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

	ACCOUNT (1)	ORIGINAL COST		COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
		AS OF DECEMBER 31, 2023 (2)	AS OF DECEMBER 31, 2024 (3)		
UTILITY PLANT IN SERVICE					
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	43,948,123.03	44,442,242.82	3.04	1,343,534
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	22,935,901.68	22,977,664.36	1.92	440,770
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	76,587,664.35	76,887,562.71	2.50	1,918,440
354.50	STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT	2,205,888.43	2,213,457.80	1.96	43,310
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	1,852,007.66	1,853,415.77	1.55	28,717
355.20	POWER GENERATING EQUIPMENT - COLLECTION	213,328.02	233,102.06	3.79	8,460
355.30	POWER GENERATING EQUIPMENT - PUMPING	2,049,126.98	2,088,939.31	2.63	54,416
355.40	POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	4,892,728.69	5,256,714.63	3.22	163,406
360.00	COLLECTION MAINS - FORCE	84,730,991.48	86,533,155.55	1.64	1,404,366
361.00	COLLECTION MAINS - GRAVITY	158,760,597.19	169,710,527.91	1.88	3,087,629
362.00	SPECIAL COLLECTING STRUCTURES	11,400.44	11,400.44	2.79	318
363.00	SERVICES	29,048,340.03	29,722,501.19	1.26	370,256
364.00	METERS	1,135,884.08	1,161,101.96	3.35	38,475
370.30	RECEIVING WELLS	3,175,305.11	3,175,305.11	3.24	102,880
371.30	PUMPING EQUIPMENT - PUMPING	30,385,381.22	31,786,917.51	3.15	979,214
371.50	PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT	196,221.57	196,633.41	2.52	4,950
380.00	TREATMENT AND DISPOSAL EQUIPMENT	86,636,000.99	96,357,400.29	2.86	2,616,806
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	122,375.79	122,375.79	2.90	3,549
381.50	PLANT SEWERS - RECLAIMED WATER TREATMENT	6,264.17	6,264.17	3.00	188
382.00	OUTFALL LINES	370,199.36	375,199.36	2.94	10,957
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	661,408.27	661,408.27	4.99	33,004
389.30	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING	67,370.96	67,370.96	4.99	3,362
389.40	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL	12,074.50	12,074.50	3.05	368
390.71	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	27,598.84	40,671.88	5.00 *	1,707
390.73	OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT	237,810.91	243,730.72	10.00 *	24,077
390.75	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	343,948.04	689,663.56	20.00 *	103,361
390.76	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS	365,453.97	804,747.40	10.00 *	58,510
390.77	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS	320,654.32	830,553.89	6.67 *	38,393
391.00	TRANSPORTATION EQUIPMENT	1,766,574.12	1,980,574.12	2.16	40,469
392.00	STORES EQUIPMENT	5,075.00	5,075.00	5.00 *	254
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	762,172.70	880,830.46	5.00 *	41,075
394.00	LABORATORY EQUIPMENT	902,671.44	1,003,254.11	4.00 *	38,119
395.00	POWER OPERATED EQUIPMENT	224,475.89	224,475.89	4.49	10,079
396.00	COMMUNICATION EQUIPMENT - GENERAL	1,661,929.97	1,820,438.46	6.62 *	115,266
396.70	COMMUNICATION EQUIPMENT - SCADA	3,791,086.18	4,197,116.60	10.00 *	399,410
397.00	MISCELLANEOUS EQUIPMENT	43,485.20	43,665.44	3.76 *	1,638
TOTAL UTILITY PLANT IN SERVICE		560,457,520.58	588,617,533.41		13,529,732

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2023 (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION				
354.20	1,767,436.23	1,767,436.23	2.69	47,544
354.30	1,398,102.45	1,398,102.45	2.16	30,199
354.40	6,615,296.50	6,615,296.50	2.75	181,921
354.70	14,636.81	14,636.81	2.01	294
360.20	10,839,254.59	10,839,254.59	1.63	176,680
361.20	8,160,651.15	8,575,859.15	1.93	161,507
363.20	2,701,859.06	2,701,859.06	1.35	36,475
371.30	667,549.13	667,549.13	3.82	25,500
380.40	1,617,779.51	1,617,779.51	1.94	31,385
381.40	1,536.55	1,536.55	1.56	24
382.40	1,536.55	1,536.55	1.50	23
389.20	13,030.75	13,030.75	4.56	594
390.71	274.98	0.00		-
393.70	4,449.14	0.00		-
394.70	1,362.82	0.00		-
396.70	11,182.46	11,182.46	10.15	1,135
	33,815,938.68	34,225,059.74		693,282
	526,641,581.90	554,392,473.67		12,836,450

* ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

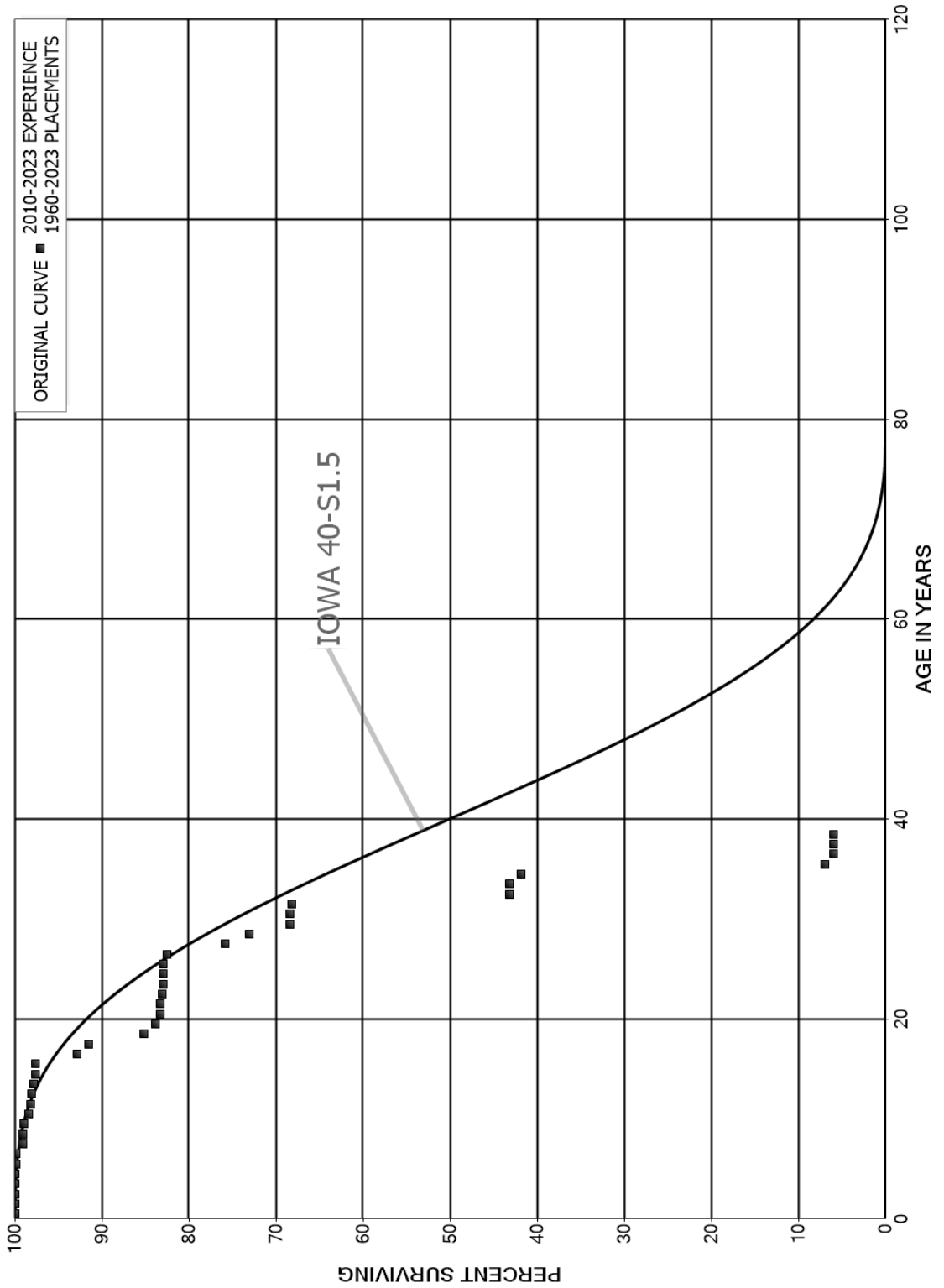
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2020		2021		2022		2023		2024		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
354.20	-	-	-	122,064	-	-	-	-	-	-	(123,529)	(24,706)
354.30	-	52,303	-	-	-	-	-	-	-	1,465	(52,871)	(10,574)
354.40	-	739,453	-	844	-	-	-	-	-	567	(748,016)	(149,603)
354.50	-	-	-	92,099	-	-	-	-	-	7,719	(92,099)	(18,420)
360.00	-	-	-	-	-	-	-	-	-	321	(8,143)	(1,629)
361.00	-	-	-	-	-	7,822	-	-	-	326	(326)	(65)
363.00	-	4,078	-	3,938	-	7,606	-	-	-	516	(16,138)	(3,228)
371.30	-	13,319	-	-	-	-	-	-	-	4,300	(17,619)	(3,524)
380.00	-	142,234	-	19,976	-	153	-	(1,082)	-	18,180	(179,460)	(35,892)
391.70	-	-	-	6,000	-	-	2,900	31,079	-	579	(28,179)	(5,636)
396.70	-	-	-	-	-	-	-	-	-	-	(6,578)	(1,316)
TOTAL	-	951,387	-	244,921	-	15,580	2,900	29,997	-	33,974	(1,272,959)	(254,593)

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

PART VI. SERVICE LIFE STATISTICS

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2023			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,707,662		0.0000	1.0000	100.00
0.5	25,382,929		0.0000	1.0000	100.00
1.5	25,120,085		0.0000	1.0000	100.00
2.5	24,798,133		0.0000	1.0000	100.00
3.5	3,623,009		0.0000	1.0000	100.00
4.5	3,636,757	5,669	0.0016	0.9984	100.00
5.5	3,630,186		0.0000	1.0000	99.84
6.5	5,491,484	45,724	0.0083	0.9917	99.84
7.5	5,238,604		0.0000	1.0000	99.01
8.5	6,251,741	1,332	0.0002	0.9998	99.01
9.5	6,409,672	36,966	0.0058	0.9942	98.99
10.5	6,373,165	18,469	0.0029	0.9971	98.42
11.5	6,418,406	5,028	0.0008	0.9992	98.14
12.5	4,472,091	10,246	0.0023	0.9977	98.06
13.5	3,587,330	6,016	0.0017	0.9983	97.83
14.5	2,683,265	536	0.0002	0.9998	97.67
15.5	2,682,729	133,633	0.0498	0.9502	97.65
16.5	1,302,827	17,373	0.0133	0.9867	92.79
17.5	1,315,900	90,927	0.0691	0.9309	91.55
18.5	1,209,746	20,425	0.0169	0.9831	85.22
19.5	1,189,321	7,344	0.0062	0.9938	83.78
20.5	1,181,977		0.0000	1.0000	83.27
21.5	1,269,743	2,658	0.0021	0.9979	83.27
22.5	423,960	517	0.0012	0.9988	83.09
23.5	262,668		0.0000	1.0000	82.99
24.5	262,209		0.0000	1.0000	82.99
25.5	201,156	1,082	0.0054	0.9946	82.99
26.5	187,208	15,335	0.0819	0.9181	82.54
27.5	171,873	6,192	0.0360	0.9640	75.78
28.5	120,775	7,708	0.0638	0.9362	73.05
29.5	113,067		0.0000	1.0000	68.39
30.5	113,067	401	0.0035	0.9965	68.39
31.5	101,243	37,120	0.3666	0.6334	68.15
32.5	64,124		0.0000	1.0000	43.16
33.5	64,124	1,937	0.0302	0.9698	43.16
34.5	62,186	51,869	0.8341	0.1659	41.86
35.5	10,317	1,424	0.1380	0.8620	6.94
36.5	8,893		0.0000	1.0000	5.99
37.5	8,893		0.0000	1.0000	5.99
38.5	8,893		0.0000	1.0000	5.99

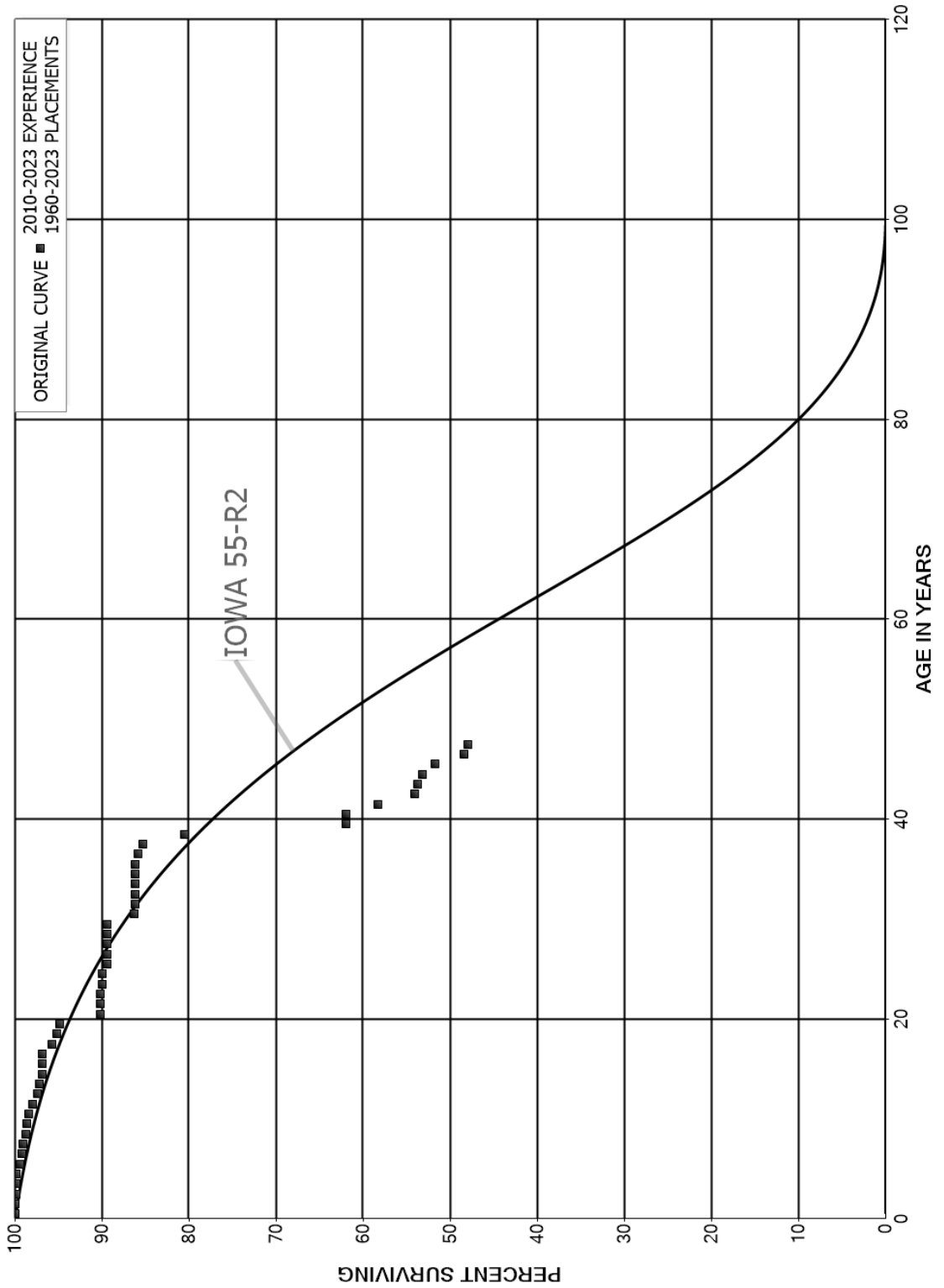
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2023			EXPERIENCE BAND 2010-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,893	1,953	0.2196	0.7804	5.99	
40.5					4.67	
41.5						
42.5						
43.5						
44.5						
45.5						
46.5						
47.5						
48.5						
49.5	9,083		0.0000			
50.5	9,083		0.0000			
51.5	9,083		0.0000			
52.5	9,083		0.0000			
53.5	9,083	880	0.0969			
54.5	8,203	2,151	0.2623			
55.5	6,051		0.0000			
56.5	6,051	1,192	0.1970			
57.5	4,859	289	0.0596			
58.5	4,570	324	0.0709			
59.5	4,246	1,289	0.3036			
60.5	2,957	2,798	0.9461			
61.5	159		0.0000			
62.5	159		0.0000			
63.5						

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2023			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,610,717		0.0000	1.0000	100.00
0.5	5,377,276	812	0.0002	0.9998	100.00
1.5	5,715,638	8,566	0.0015	0.9985	99.98
2.5	6,296,064		0.0000	1.0000	99.84
3.5	5,776,241	2,709	0.0005	0.9995	99.84
4.5	5,857,341	24,216	0.0041	0.9959	99.79
5.5	5,540,014	8,366	0.0015	0.9985	99.38
6.5	3,697,678	6,716	0.0018	0.9982	99.23
7.5	8,793,420	29,171	0.0033	0.9967	99.05
8.5	8,629,023	5,526	0.0006	0.9994	98.72
9.5	4,511,142	14,165	0.0031	0.9969	98.65
10.5	3,796,706	17,238	0.0045	0.9955	98.34
11.5	3,033,800	13,984	0.0046	0.9954	97.90
12.5	3,041,754	9,361	0.0031	0.9969	97.45
13.5	4,113,747	12,747	0.0031	0.9969	97.15
14.5	5,854,799		0.0000	1.0000	96.85
15.5	5,548,693		0.0000	1.0000	96.85
16.5	3,718,900	43,470	0.0117	0.9883	96.85
17.5	3,680,213	21,233	0.0058	0.9942	95.71
18.5	3,368,675	11,712	0.0035	0.9965	95.16
19.5	4,262,078	211,392	0.0496	0.9504	94.83
20.5	2,478,945		0.0000	1.0000	90.13
21.5	4,473,942		0.0000	1.0000	90.13
22.5	3,315,435	4,978	0.0015	0.9985	90.13
23.5	2,172,652	1,138	0.0005	0.9995	89.99
24.5	1,909,126	11,595	0.0061	0.9939	89.94
25.5	2,418,635		0.0000	1.0000	89.40
26.5	2,152,421		0.0000	1.0000	89.40
27.5	2,615,998		0.0000	1.0000	89.40
28.5	2,380,900		0.0000	1.0000	89.40
29.5	2,359,215	82,791	0.0351	0.9649	89.40
30.5	2,034,330	811	0.0004	0.9996	86.26
31.5	3,697,780	2,409	0.0007	0.9993	86.23
32.5	3,316,392		0.0000	1.0000	86.17
33.5	2,993,590		0.0000	1.0000	86.17
34.5	3,189,049	980	0.0003	0.9997	86.17
35.5	2,232,436	6,598	0.0030	0.9970	86.14
36.5	1,688,791	12,083	0.0072	0.9928	85.89
37.5	546,452	30,727	0.0562	0.9438	85.27
38.5	173,811	39,969	0.2300	0.7700	80.48

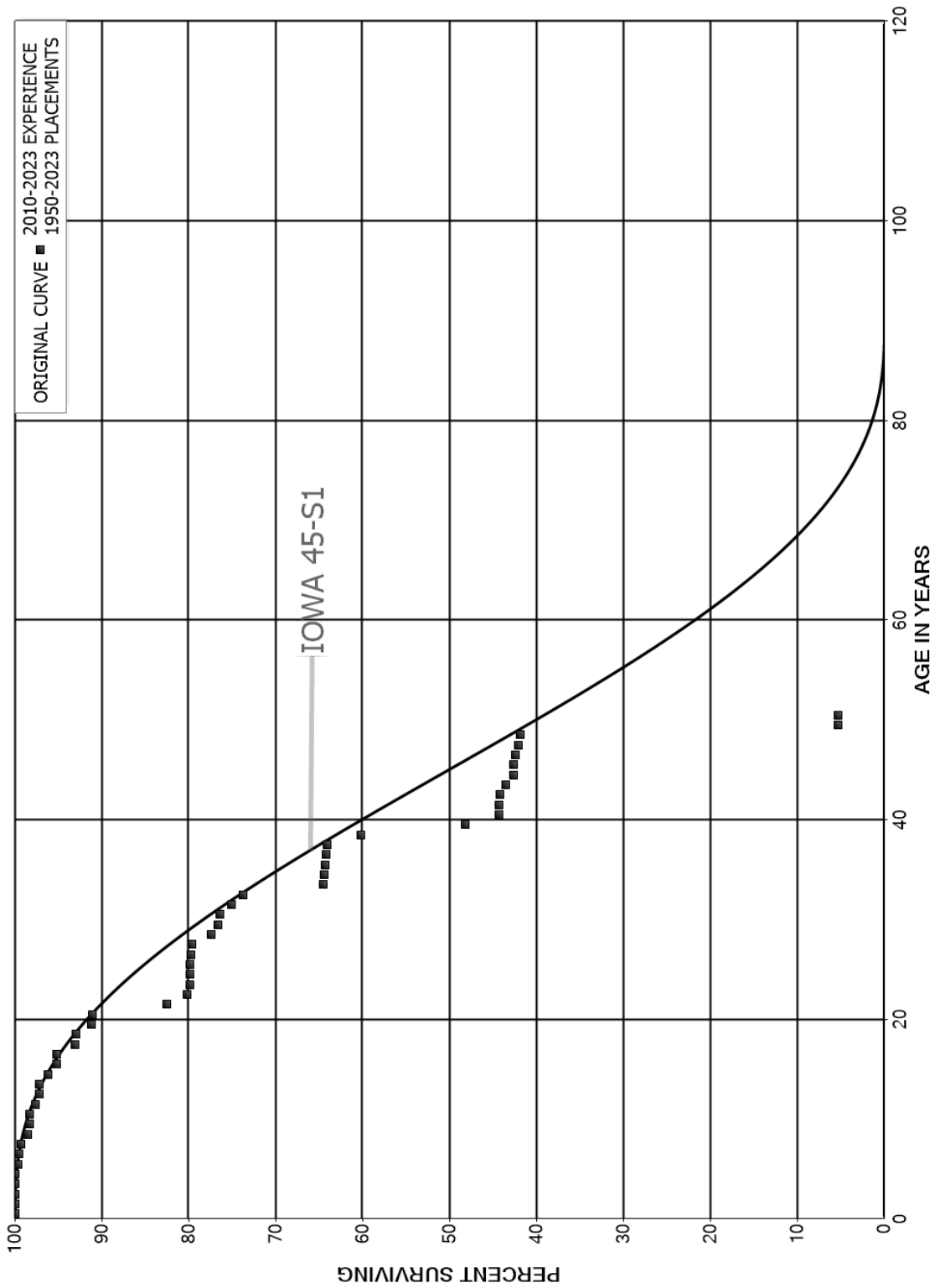
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2023			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	204,911		0.0000	1.0000	61.97
40.5	200,995	12,110	0.0603	0.9397	61.97
41.5	762,364	54,116	0.0710	0.9290	58.24
42.5	707,376	4,733	0.0067	0.9933	54.10
43.5	476,305	5,051	0.0106	0.9894	53.74
44.5	1,251,679	33,832	0.0270	0.9730	53.17
45.5	1,085,317	70,261	0.0647	0.9353	51.74
46.5	1,015,056	8,990	0.0089	0.9911	48.39
47.5	781,056	742	0.0010	0.9990	47.96
48.5	403	403	1.0000		47.91
49.5	936		0.0000	1.0000	
50.5					
51.5	517		0.0000		
52.5					
53.5					
54.5					
55.5					
56.5	151,991		0.0000		
57.5	474,982		0.0000		
58.5	322,991	4	0.0000		
59.5	2,271,711		0.0000		
60.5	2,481,346		0.0000		
61.5	2,481,346		0.0000		
62.5	2,481,346	768	0.0003		
63.5					

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2023

EXPERIENCE BAND 2010-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,444,703		0.0000	1.0000	100.00
0.5	30,174,221	2,265	0.0001	0.9999	100.00
1.5	30,333,030		0.0000	1.0000	99.99
2.5	30,432,889	9,312	0.0003	0.9997	99.99
3.5	23,118,494	9,412	0.0004	0.9996	99.96
4.5	11,878,962	34,166	0.0029	0.9971	99.92
5.5	10,321,182	18,604	0.0018	0.9982	99.63
6.5	8,484,145	11,225	0.0013	0.9987	99.45
7.5	12,136,748	98,278	0.0081	0.9919	99.32
8.5	20,869,083	39,781	0.0019	0.9981	98.52
9.5	21,069,859	20,838	0.0010	0.9990	98.33
10.5	11,902,697	68,307	0.0057	0.9943	98.23
11.5	11,694,148	56,471	0.0048	0.9952	97.67
12.5	10,385,251	7,785	0.0007	0.9993	97.20
13.5	10,082,699	99,729	0.0099	0.9901	97.13
14.5	12,666,698	133,937	0.0106	0.9894	96.16
15.5	13,470,723		0.0000	1.0000	95.15
16.5	12,773,638	276,249	0.0216	0.9784	95.15
17.5	10,003,089	9,764	0.0010	0.9990	93.09
18.5	10,591,646	210,294	0.0199	0.9801	93.00
19.5	13,664,333	9,631	0.0007	0.9993	91.15
20.5	9,855,430	932,887	0.0947	0.9053	91.09
21.5	6,660,603	185,819	0.0279	0.9721	82.47
22.5	15,218,748	52,790	0.0035	0.9965	80.17
23.5	16,223,253	10,314	0.0006	0.9994	79.89
24.5	14,183,395	5,867	0.0004	0.9996	79.84
25.5	4,295,484	2,783	0.0006	0.9994	79.80
26.5	3,353,279	4,448	0.0013	0.9987	79.75
27.5	3,526,482	99,129	0.0281	0.9719	79.65
28.5	2,712,286	29,307	0.0108	0.9892	77.41
29.5	4,188,925	10,032	0.0024	0.9976	76.57
30.5	7,355,171	130,814	0.0178	0.9822	76.39
31.5	16,595,135	299,946	0.0181	0.9819	75.03
32.5	14,019,512	1,741,012	0.1242	0.8758	73.67
33.5	12,508,549	35,197	0.0028	0.9972	64.52
34.5	9,955,105	8,404	0.0008	0.9992	64.34
35.5	9,835,399	24,054	0.0024	0.9976	64.29
36.5	9,144,698	16,896	0.0018	0.9982	64.13
37.5	308,855	18,347	0.0594	0.9406	64.01
38.5	147,742	29,553	0.2000	0.8000	60.21

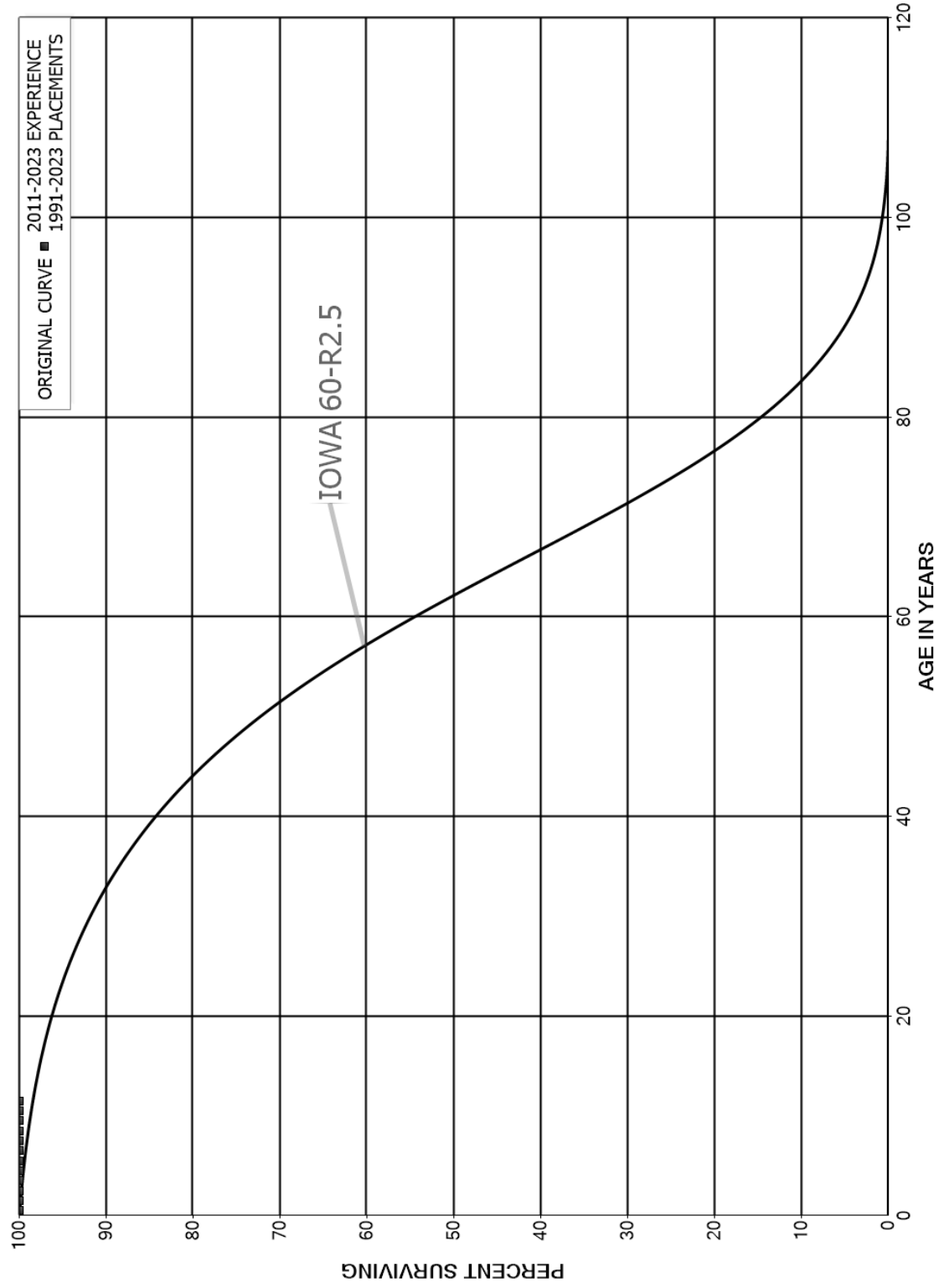
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2023			EXPERIENCE BAND 2010-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	118,320	9,485	0.0802	0.9198	48.17	
40.5	495,076		0.0000	1.0000	44.30	
41.5	495,076	1,160	0.0023	0.9977	44.30	
42.5	489,937	8,231	0.0168	0.9832	44.20	
43.5	479,254	9,139	0.0191	0.9809	43.46	
44.5	629,083	461	0.0007	0.9993	42.63	
45.5	1,571,508	6,806	0.0043	0.9957	42.60	
46.5	1,511,433	13,698	0.0091	0.9909	42.41	
47.5	546,962	2,026	0.0037	0.9963	42.03	
48.5	439,237	383,981	0.8742	0.1258	41.87	
49.5	55,257		0.0000	1.0000	5.27	
50.5	3,230,607		0.0000	1.0000	5.27	
51.5	3,209,447		0.0000	1.0000	5.27	
52.5	3,202,171		0.0000	1.0000	5.27	
53.5					5.27	
54.5						
55.5	2,343,080		0.0000			
56.5	2,343,080		0.0000			
57.5						
58.5						
59.5	420,422		0.0000			
60.5	420,422	3,111	0.0074			
61.5	417,311		0.0000			
62.5	417,311		0.0000			
63.5	417,311		0.0000			
64.5	417,311		0.0000			
65.5	417,311		0.0000			
66.5	417,311	44,392	0.1064			
67.5	372,918		0.0000			
68.5	372,918	416	0.0011			
69.5	372,502	372,502	1.0000			
70.5						

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



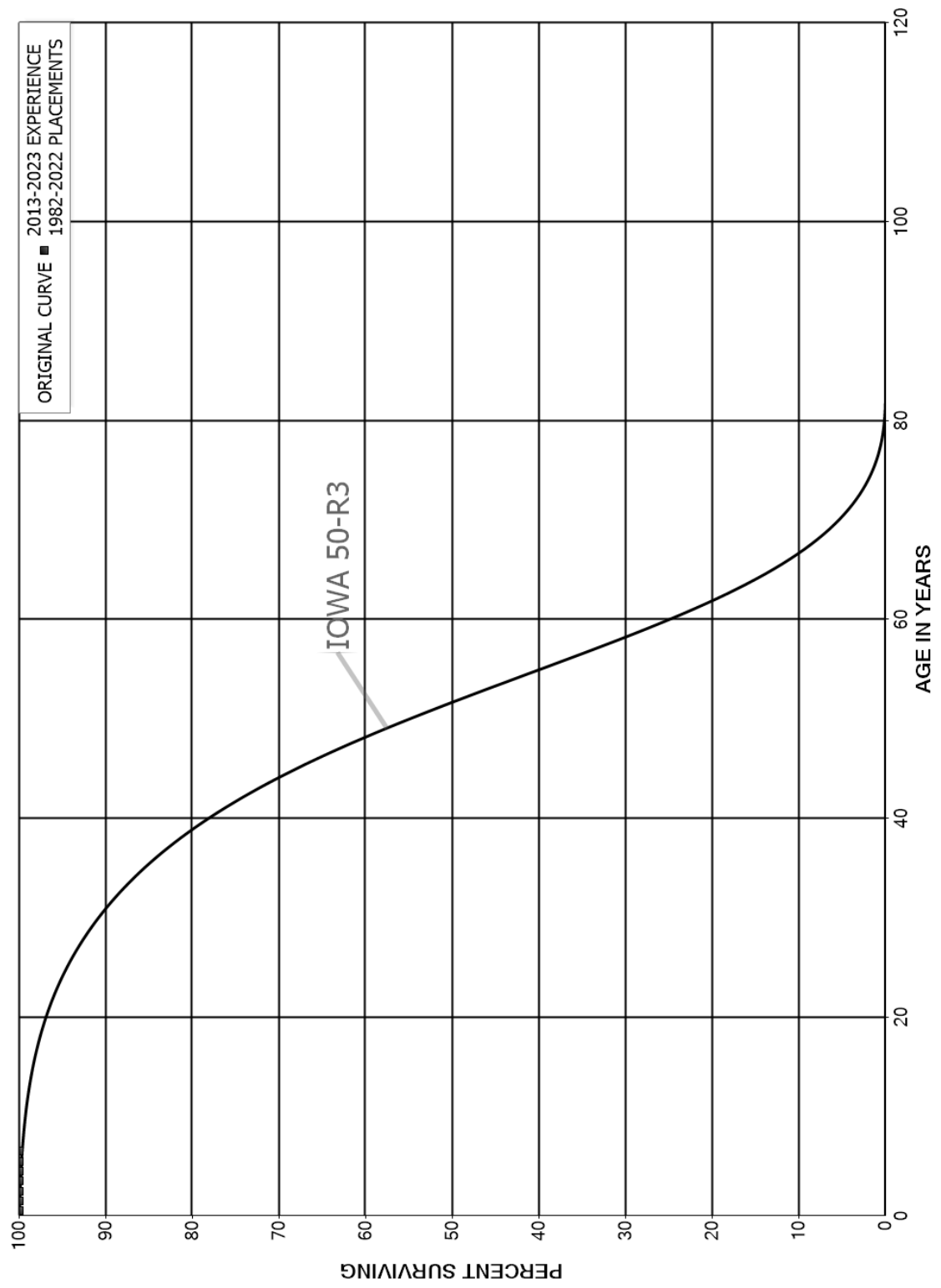
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2023			EXPERIENCE BAND 2011-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	574,150		0.0000	1.0000	100.00
0.5	102,704		0.0000	1.0000	100.00
1.5	1,741		0.0000	1.0000	100.00
2.5	4,001		0.0000	1.0000	100.00
3.5	9,044		0.0000	1.0000	100.00
4.5	37,826		0.0000	1.0000	100.00
5.5	70,235		0.0000	1.0000	100.00
6.5	70,235		0.0000	1.0000	100.00
7.5	70,235		0.0000	1.0000	100.00
8.5	70,235		0.0000	1.0000	100.00
9.5	70,235		0.0000	1.0000	100.00
10.5	70,235		0.0000	1.0000	100.00
11.5	36,713		0.0000	1.0000	100.00
12.5	36,086		0.0000	1.0000	100.00
13.5	36,086		0.0000	1.0000	100.00
14.5	36,086		0.0000	1.0000	100.00
15.5	33,826		0.0000	1.0000	100.00
16.5	28,782		0.0000	1.0000	100.00
17.5					100.00
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5	1,562,131		0.0000		
27.5	1,562,131		0.0000		
28.5	1,562,131		0.0000		
29.5	1,562,131		0.0000		
30.5	1,562,131		0.0000		
31.5	1,562,131		0.0000		
32.5					

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2022			EXPERIENCE BAND 2013-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	120,114		0.0000	1.0000	100.00
0.5	120,114		0.0000	1.0000	100.00
1.5	44,903		0.0000	1.0000	100.00
2.5	44,903		0.0000	1.0000	100.00
3.5	43,648		0.0000	1.0000	100.00
4.5	42,083		0.0000	1.0000	100.00
5.5	42,083		0.0000	1.0000	100.00
6.5					100.00
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5	6,796		0.0000		
18.5	392,461		0.0000		
19.5	392,461	5,579	0.0142		
20.5	386,882		0.0000		
21.5	386,882		0.0000		
22.5	386,882		0.0000		
23.5	421,104	6,967	0.0165		
24.5	41,018		0.0000		
25.5	41,018		0.0000		
26.5	41,018		0.0000		
27.5	41,018		0.0000		
28.5	119,216		0.0000		
29.5	132,216		0.0000		
30.5	96,697		0.0000		
31.5	1,321,191		0.0000		
32.5	1,321,191	2,123	0.0016		
33.5	1,319,068	5,811	0.0044		
34.5	629,807		0.0000		
35.5	551,609		0.0000		
36.5	551,609		0.0000		
37.5	18,500		0.0000		
38.5	18,500		0.0000		

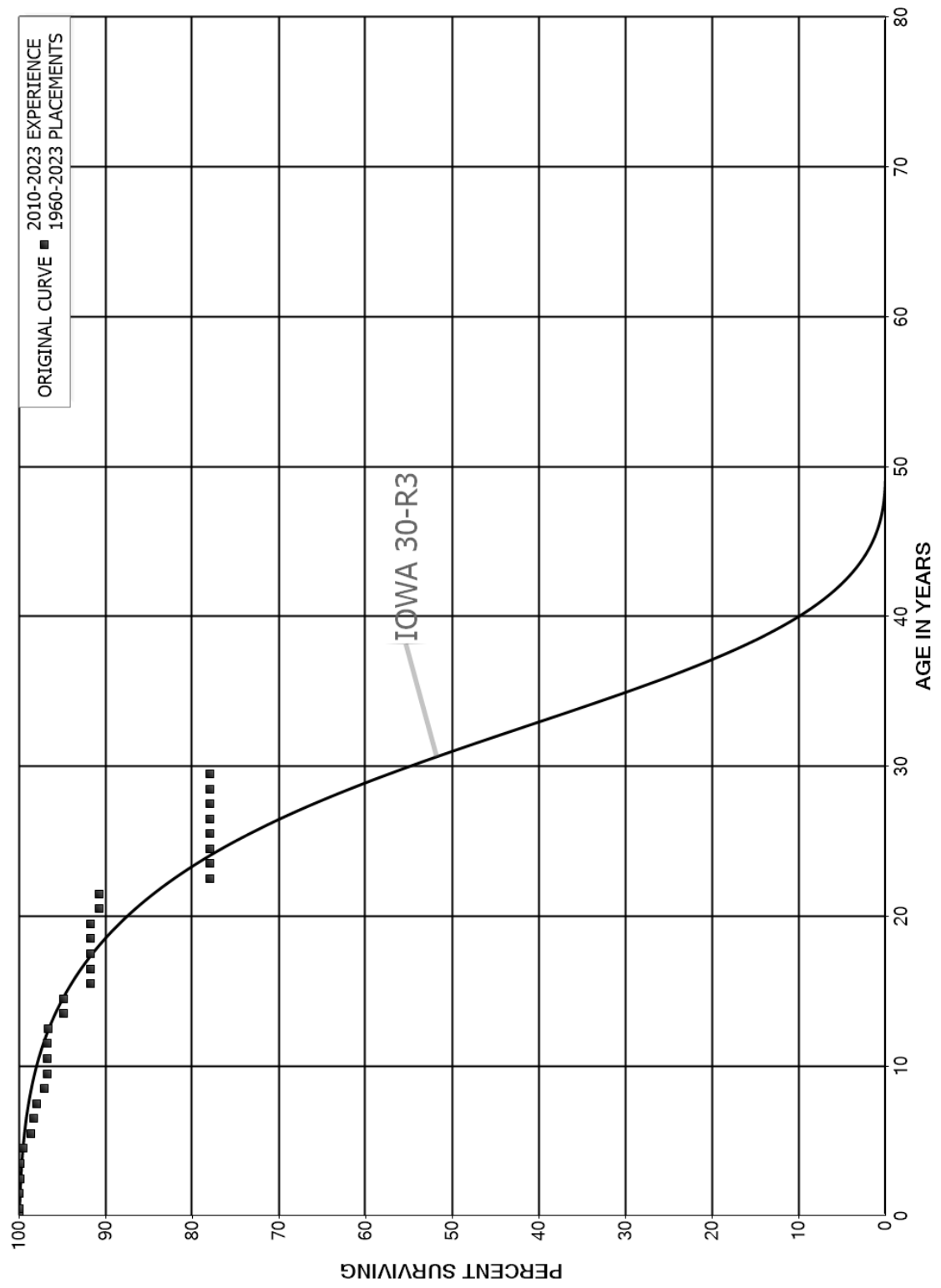
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1982-2022			EXPERIENCE BAND 2013-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,500		0.0000		
40.5	5,500		0.0000		
41.5					

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2023

EXPERIENCE BAND 2010-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,695,800		0.0000	1.0000	100.00
0.5	3,573,278	1,869	0.0005	0.9995	100.00
1.5	3,456,807	3,867	0.0011	0.9989	99.95
2.5	3,497,312	0	0.0000	1.0000	99.84
3.5	2,608,200	8,643	0.0033	0.9967	99.84
4.5	1,083,224	10,166	0.0094	0.9906	99.51
5.5	969,767	2,752	0.0028	0.9972	98.57
6.5	790,081	2,697	0.0034	0.9966	98.29
7.5	964,388	8,751	0.0091	0.9909	97.96
8.5	817,761	3,002	0.0037	0.9963	97.07
9.5	802,149		0.0000	1.0000	96.71
10.5	870,296		0.0000	1.0000	96.71
11.5	835,788	653	0.0008	0.9992	96.71
12.5	818,698	14,820	0.0181	0.9819	96.64
13.5	768,424		0.0000	1.0000	94.89
14.5	1,098,528	37,115	0.0338	0.9662	94.89
15.5	964,105		0.0000	1.0000	91.68
16.5	782,702		0.0000	1.0000	91.68
17.5	730,839		0.0000	1.0000	91.68
18.5	921,848		0.0000	1.0000	91.68
19.5	1,145,044	11,631	0.0102	0.9898	91.68
20.5	794,953		0.0000	1.0000	90.75
21.5	778,283	109,591	0.1408	0.8592	90.75
22.5	537,096		0.0000	1.0000	77.97
23.5	836,839		0.0000	1.0000	77.97
24.5	567,473		0.0000	1.0000	77.97
25.5	632,023		0.0000	1.0000	77.97
26.5	632,023		0.0000	1.0000	77.97
27.5	436,222		0.0000	1.0000	77.97
28.5	384,060		0.0000	1.0000	77.97
29.5	530,456		0.0000	1.0000	77.97
30.5	517,312		0.0000	1.0000	77.97
31.5	451,084		0.0000	1.0000	77.97
32.5	399,977		0.0000	1.0000	77.97
33.5	168,767		0.0000	1.0000	77.97
34.5	206,113	1,535	0.0074	0.9926	77.97
35.5	37,346		0.0000	1.0000	77.39
36.5	44,381		0.0000	1.0000	77.39
37.5	44,381		0.0000	1.0000	77.39
38.5					77.39

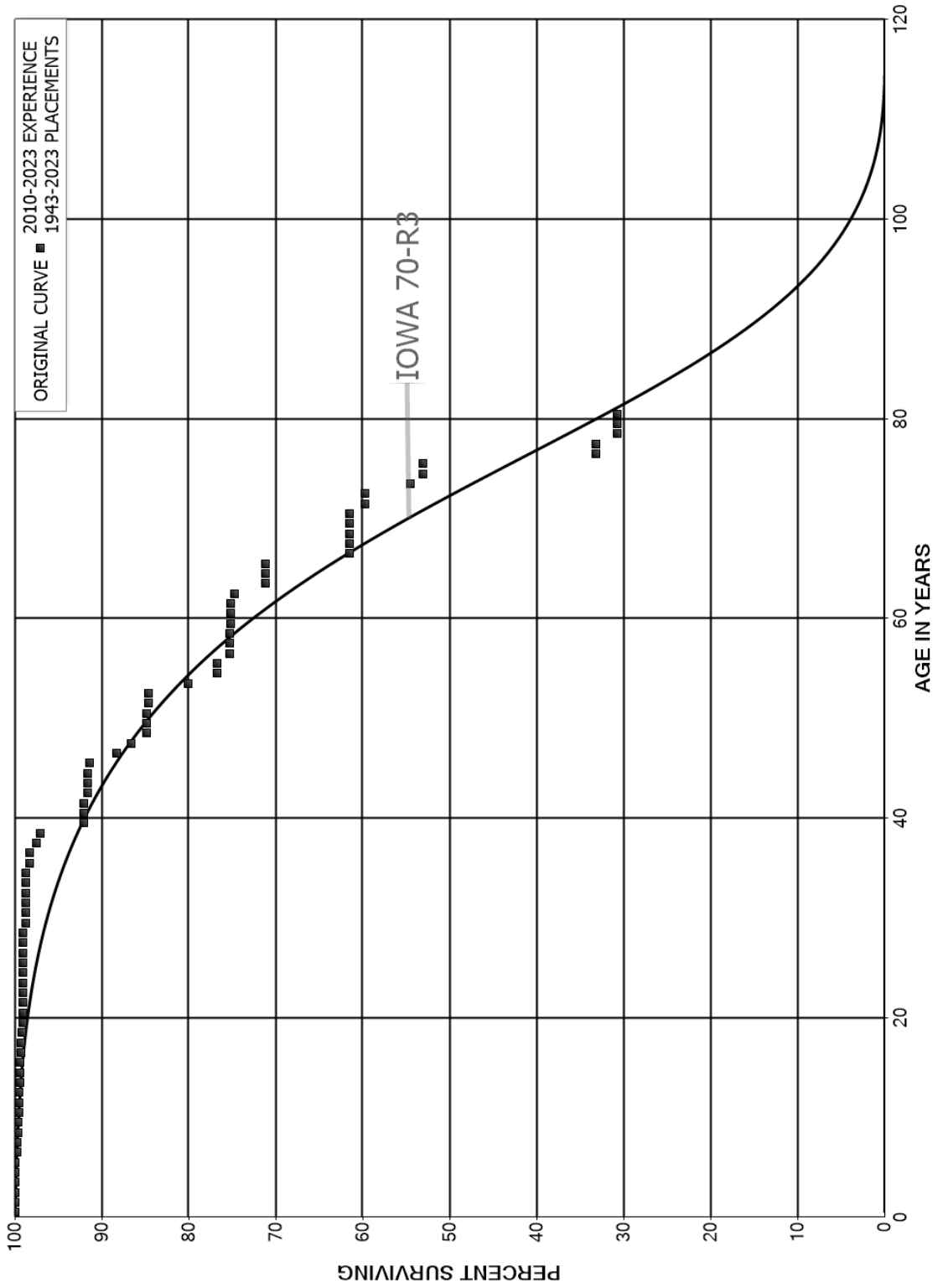
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2023			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	13,608		0.0000		
41.5	13,608		0.0000		
42.5	13,608		0.0000		
43.5	33,315		0.0000		
44.5	135,483		0.0000		
45.5	115,776		0.0000		
46.5	115,776	954	0.0082		
47.5	114,822		0.0000		
48.5	12,654		0.0000		
49.5	12,654		0.0000		
50.5	12,654		0.0000		
51.5	0		0.0000		
52.5					
53.5					
54.5					
55.5					
56.5	3,873		0.0000		
57.5	5,333	2,500	0.4688		
58.5	1,460	1,460	1.0000		
59.5	264,952		0.0000		
60.5	316,095		0.0000		
61.5	316,095		0.0000		
62.5	316,095	1,261	0.0040		
63.5					

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 360 COLLECTION MAINS - FORCE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2023

EXPERIENCE BAND 2010-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,769,590		0.0000	1.0000	100.00
0.5	11,772,418	0	0.0000	1.0000	100.00
1.5	11,944,963	501	0.0000	1.0000	100.00
2.5	12,237,665		0.0000	1.0000	100.00
3.5	10,988,577	602	0.0001	0.9999	100.00
4.5	10,937,173		0.0000	1.0000	99.99
5.5	11,575,524	24,539	0.0021	0.9979	99.99
6.5	6,702,341		0.0000	1.0000	99.78
7.5	10,951,025	18,483	0.0017	0.9983	99.78
8.5	11,762,313	2,036	0.0002	0.9998	99.61
9.5	12,570,216	4,776	0.0004	0.9996	99.59
10.5	14,060,746		0.0000	1.0000	99.55
11.5	14,065,818	10,916	0.0008	0.9992	99.55
12.5	14,683,724	5,054	0.0003	0.9997	99.48
13.5	16,045,092	1,131	0.0001	0.9999	99.44
14.5	18,688,483	2,262	0.0001	0.9999	99.44
15.5	20,964,679	38,849	0.0019	0.9981	99.42
16.5	23,660,395	2,196	0.0001	0.9999	99.24
17.5	25,486,308	12,172	0.0005	0.9995	99.23
18.5	23,639,640	25,974	0.0011	0.9989	99.18
19.5	23,827,097		0.0000	1.0000	99.07
20.5	26,006,711		0.0000	1.0000	99.07
21.5	22,862,644		0.0000	1.0000	99.07
22.5	19,102,973		0.0000	1.0000	99.07
23.5	16,834,826	7,880	0.0005	0.9995	99.07
24.5	12,314,337		0.0000	1.0000	99.03
25.5	9,689,644		0.0000	1.0000	99.03
26.5	6,744,856		0.0000	1.0000	99.03
27.5	6,348,641		0.0000	1.0000	99.03
28.5	4,725,019	13,121	0.0028	0.9972	99.03
29.5	4,394,900		0.0000	1.0000	98.75
30.5	4,680,059		0.0000	1.0000	98.75
31.5	18,757,063		0.0000	1.0000	98.75
32.5	19,166,676		0.0000	1.0000	98.75
33.5	18,702,094	414	0.0000	1.0000	98.75
34.5	19,256,599	95,875	0.0050	0.9950	98.75
35.5	17,989,617		0.0000	1.0000	98.26
36.5	16,833,567	120,183	0.0071	0.9929	98.26
37.5	4,125,715	19,664	0.0048	0.9952	97.56
38.5	3,828,474	198,152	0.0518	0.9482	97.09

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2023			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,901,137		0.0000	1.0000	92.07
40.5	4,749,344	408	0.0001	0.9999	92.07
41.5	4,482,454	22,129	0.0049	0.9951	92.06
42.5	3,101,508		0.0000	1.0000	91.61
43.5	2,094,374	336	0.0002	0.9998	91.61
44.5	2,644,843	6,377	0.0024	0.9976	91.59
45.5	3,063,603	103,853	0.0339	0.9661	91.37
46.5	2,916,586	54,045	0.0185	0.9815	88.27
47.5	2,116,258	42,781	0.0202	0.9798	86.64
48.5	1,407,265	1,095	0.0008	0.9992	84.89
49.5	1,421,072		0.0000	1.0000	84.82
50.5	835,501	2,060	0.0025	0.9975	84.82
51.5	138,625		0.0000	1.0000	84.61
52.5	134,098	7,271	0.0542	0.9458	84.61
53.5	121,213	5,030	0.0415	0.9585	80.02
54.5	128,863		0.0000	1.0000	76.70
55.5	128,863	2,288	0.0178	0.9822	76.70
56.5	1,899,779		0.0000	1.0000	75.34
57.5	1,899,779		0.0000	1.0000	75.34
58.5	1,484,079	3,982	0.0027	0.9973	75.34
59.5	1,500,967		0.0000	1.0000	75.14
60.5	931,817		0.0000	1.0000	75.14
61.5	916,267	4,947	0.0054	0.9946	75.14
62.5	911,321	43,942	0.0482	0.9518	74.73
63.5	39,577		0.0000	1.0000	71.13
64.5	33,550		0.0000	1.0000	71.13
65.5	33,550	4,547	0.1355	0.8645	71.13
66.5	69,144		0.0000	1.0000	61.49
67.5	69,144		0.0000	1.0000	61.49
68.5	61,011		0.0000	1.0000	61.49
69.5	61,011		0.0000	1.0000	61.49
70.5	61,011	1,725	0.0283	0.9717	61.49
71.5	59,285		0.0000	1.0000	59.75
72.5	59,285	5,234	0.0883	0.9117	59.75
73.5	34,907	932	0.0267	0.9733	54.48
74.5	33,975		0.0000	1.0000	53.02
75.5	33,975	12,746	0.3751	0.6249	53.02
76.5	21,230		0.0000	1.0000	33.13
77.5	21,230	1,526	0.0719	0.9281	33.13
78.5	19,703		0.0000	1.0000	30.75

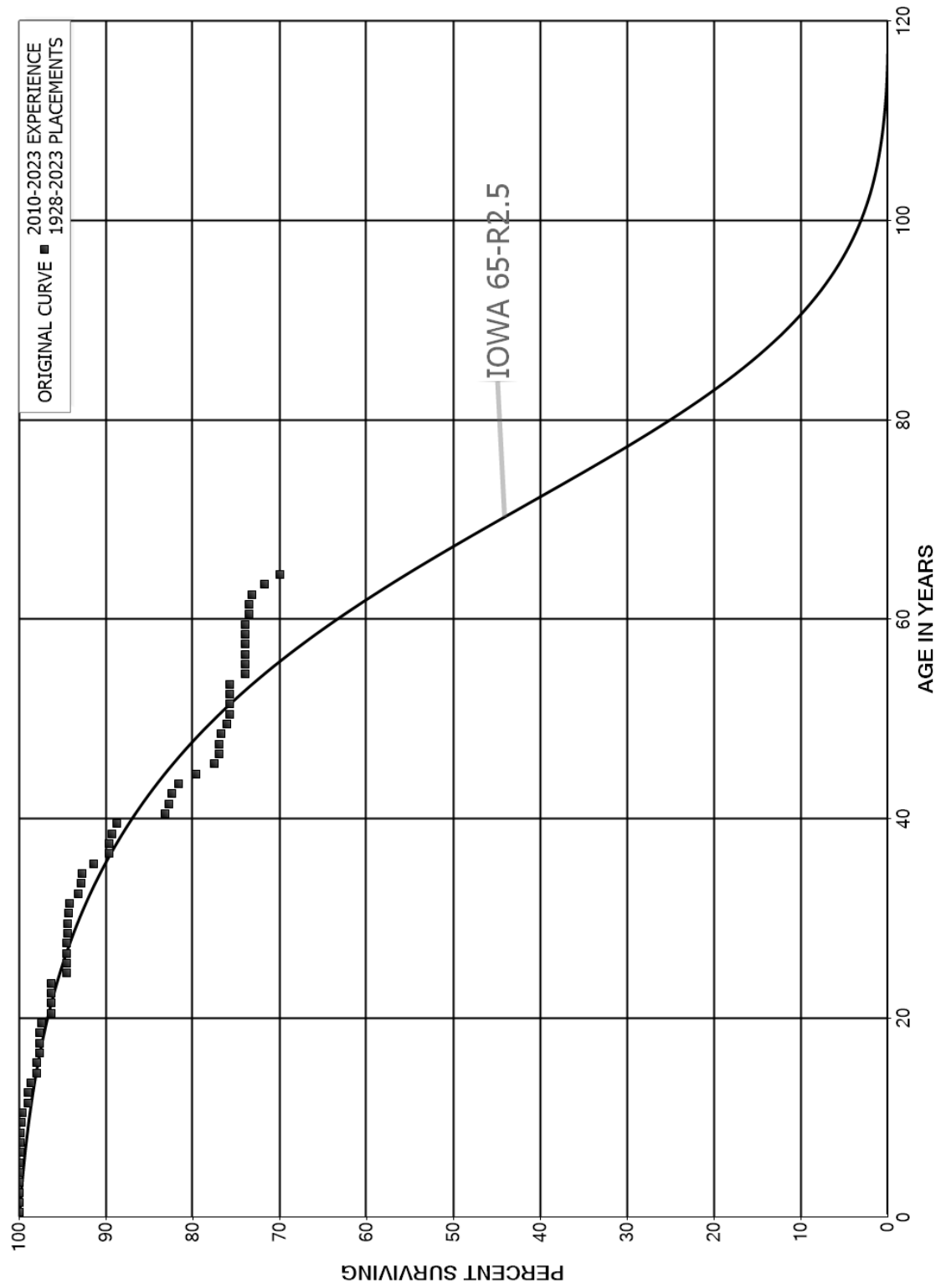
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2023			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	19,703		0.0000	1.0000	30.75
80.5					30.75

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 361 COLLECTION MAINS - GRAVITY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2023

EXPERIENCE BAND 2010-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,510,267		0.0000	1.0000	100.00
0.5	37,091,153	0	0.0000	1.0000	100.00
1.5	64,736,807		0.0000	1.0000	100.00
2.5	59,938,105	17,007	0.0003	0.9997	100.00
3.5	57,068,094		0.0000	1.0000	99.97
4.5	48,234,842	21,411	0.0004	0.9996	99.97
5.5	13,808,727	9,227	0.0007	0.9993	99.93
6.5	17,077,759	5,271	0.0003	0.9997	99.86
7.5	18,475,142	7,595	0.0004	0.9996	99.83
8.5	20,006,158	6,993	0.0003	0.9997	99.79
9.5	18,040,073	23,670	0.0013	0.9987	99.75
10.5	14,089,791	103,401	0.0073	0.9927	99.62
11.5	15,129,462		0.0000	1.0000	98.89
12.5	12,901,199	34,220	0.0027	0.9973	98.89
13.5	12,247,119	84,510	0.0069	0.9931	98.63
14.5	12,511,885	4,563	0.0004	0.9996	97.95
15.5	11,708,342	34,350	0.0029	0.9971	97.91
16.5	12,875,011		0.0000	1.0000	97.63
17.5	13,091,428	8,766	0.0007	0.9993	97.63
18.5	16,207,819	31,818	0.0020	0.9980	97.56
19.5	16,596,364	188,231	0.0113	0.9887	97.37
20.5	15,759,721		0.0000	1.0000	96.26
21.5	15,842,321		0.0000	1.0000	96.26
22.5	16,871,244		0.0000	1.0000	96.26
23.5	10,499,820	187,054	0.0178	0.9822	96.26
24.5	7,034,911		0.0000	1.0000	94.55
25.5	6,717,476		0.0000	1.0000	94.55
26.5	10,108,237		0.0000	1.0000	94.55
27.5	10,780,085	11,496	0.0011	0.9989	94.55
28.5	6,829,320		0.0000	1.0000	94.45
29.5	11,482,257	17,462	0.0015	0.9985	94.45
30.5	11,519,839	15,711	0.0014	0.9986	94.31
31.5	11,510,003	128,932	0.0112	0.9888	94.18
32.5	8,184,860	29,481	0.0036	0.9964	93.12
33.5	6,494,598	6,089	0.0009	0.9991	92.79
34.5	6,361,463	86,158	0.0135	0.9865	92.70
35.5	4,320,461	87,100	0.0202	0.9798	91.44
36.5	6,088,272	2,735	0.0004	0.9996	89.60
37.5	5,412,431	18,564	0.0034	0.9966	89.56
38.5	2,462,230	13,659	0.0055	0.9945	89.25

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,655,167	231,219	0.0633	0.9367	88.76
40.5	3,790,473	20,449	0.0054	0.9946	83.14
41.5	7,121,444	29,146	0.0041	0.9959	82.69
42.5	7,152,332	60,211	0.0084	0.9916	82.36
43.5	3,421,897	84,027	0.0246	0.9754	81.66
44.5	4,767,104	127,031	0.0266	0.9734	79.66
45.5	2,801,010	23,009	0.0082	0.9918	77.53
46.5	6,886,466		0.0000	1.0000	76.90
47.5	7,285,644	19,627	0.0027	0.9973	76.90
48.5	1,364,310	11,042	0.0081	0.9919	76.69
49.5	7,008,686	28,007	0.0040	0.9960	76.07
50.5	8,615,422	2,537	0.0003	0.9997	75.77
51.5	10,415,452	1,467	0.0001	0.9999	75.74
52.5	9,950,088		0.0000	1.0000	75.73
53.5	2,115,765	49,096	0.0232	0.9768	75.73
54.5	2,495,127		0.0000	1.0000	73.98
55.5	1,616,888		0.0000	1.0000	73.98
56.5	16,835,335		0.0000	1.0000	73.98
57.5	15,684,143		0.0000	1.0000	73.98
58.5	15,285,654	15,906	0.0010	0.9990	73.98
59.5	15,836,565	88,911	0.0056	0.9944	73.90
60.5	684,866	12	0.0000	1.0000	73.48
61.5	2,015,666	8,105	0.0040	0.9960	73.48
62.5	2,007,561	40,406	0.0201	0.9799	73.19
63.5	1,727,828	42,516	0.0246	0.9754	71.71
64.5	4,091,341	41,982	0.0103	0.9897	69.95
65.5	2,881,564	493	0.0002	0.9998	69.23
66.5	3,716,667	29,911	0.0080	0.9920	69.22
67.5	5,235,989		0.0000	1.0000	68.66
68.5	1,994,364	4,241	0.0021	0.9979	68.66
69.5	2,659,109		0.0000	1.0000	68.52
70.5	2,675,612	21,480	0.0080	0.9920	68.52
71.5	1,305,852		0.0000	1.0000	67.97
72.5	2,543,128	67,050	0.0264	0.9736	67.97
73.5	1,255,192	1,413	0.0011	0.9989	66.17
74.5	1,253,779		0.0000	1.0000	66.10
75.5	3,356,895		0.0000	1.0000	66.10
76.5	2,226,852		0.0000	1.0000	66.10
77.5	3,896,200		0.0000	1.0000	66.10
78.5	3,772,464		0.0000	1.0000	66.10

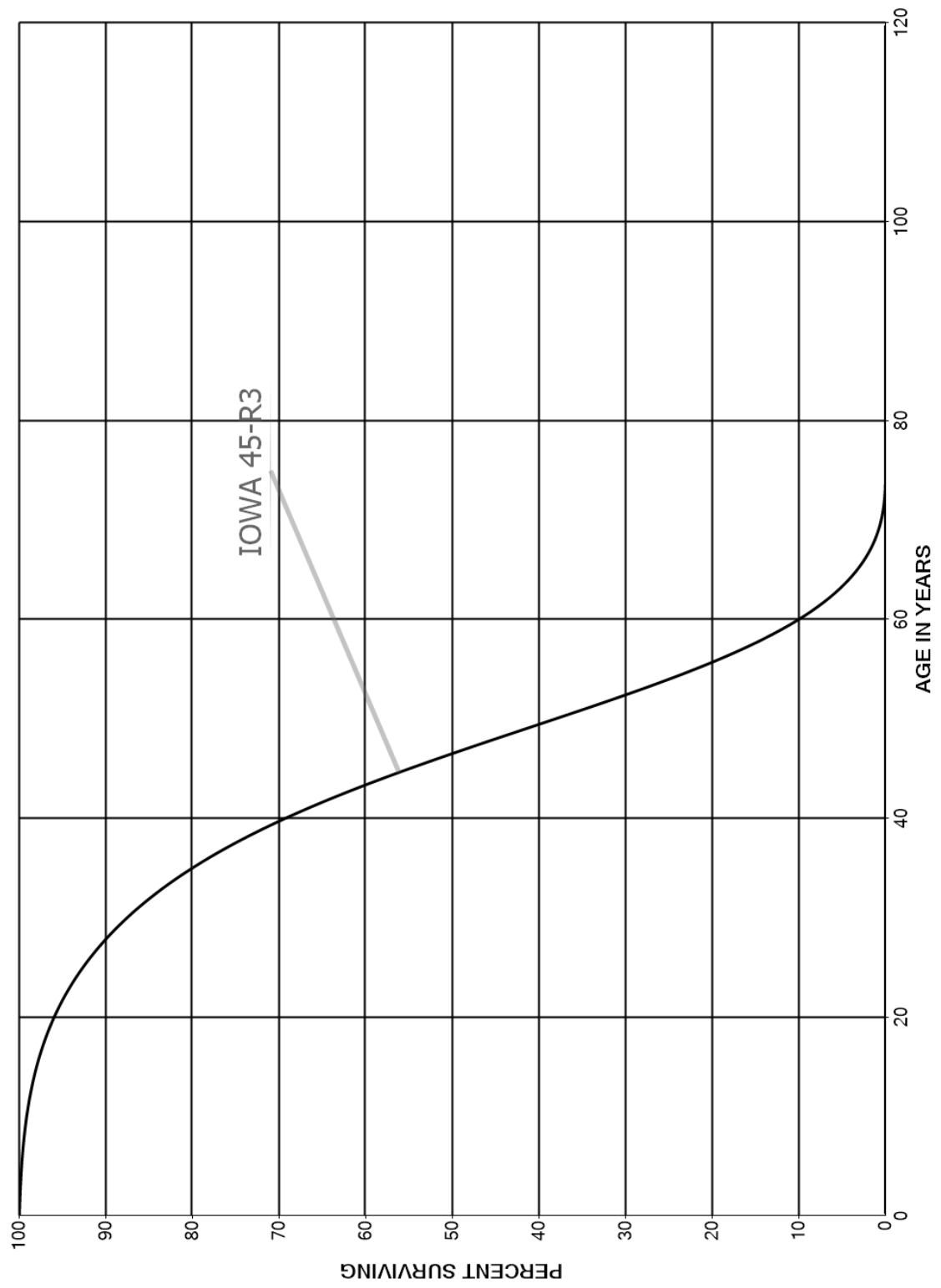
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

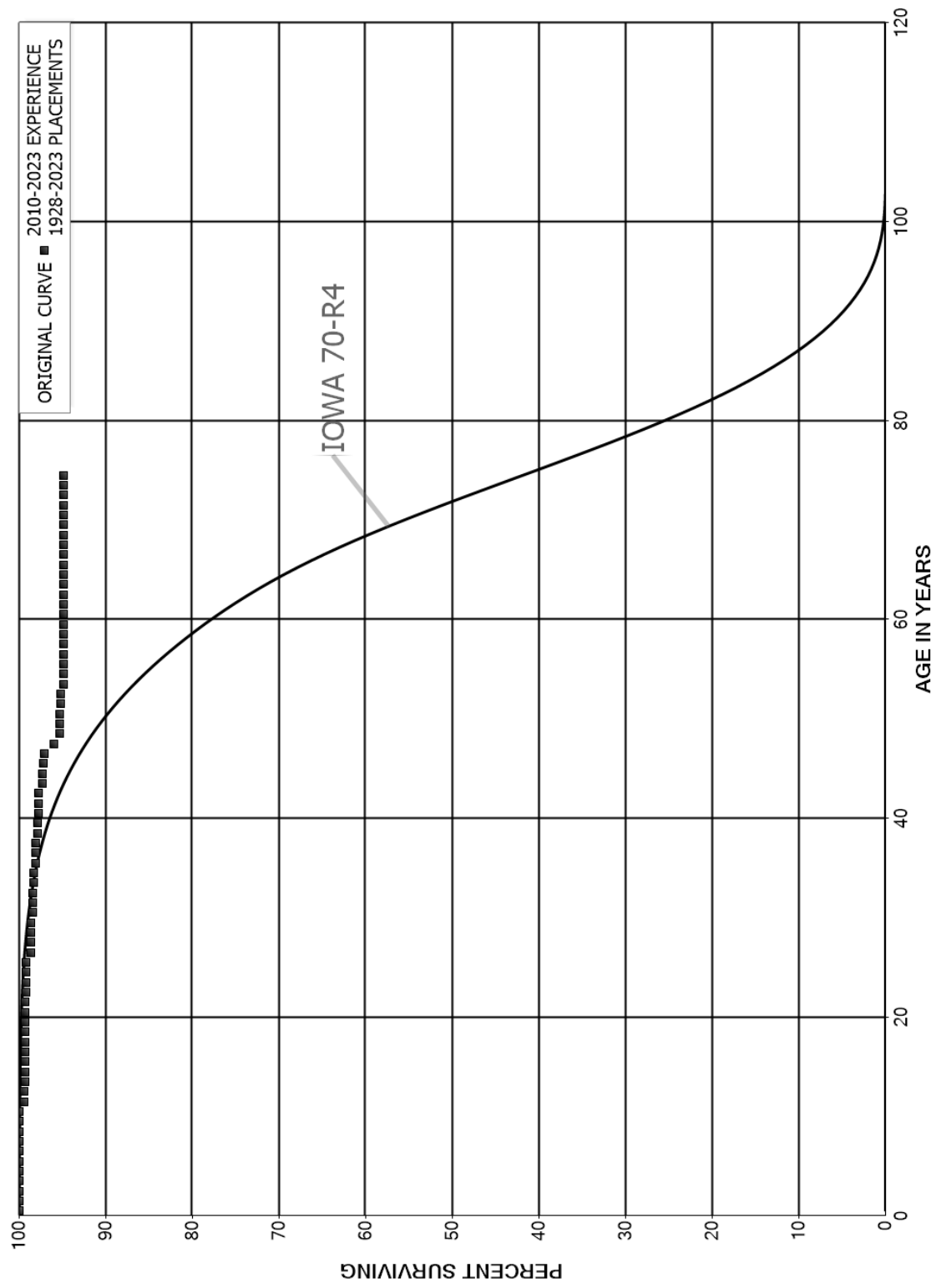
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,669,348		0.0000	1.0000	66.10
80.5	2,641,708	38,488	0.0146	0.9854	66.10
81.5	972,360		0.0000	1.0000	65.14
82.5	972,360		0.0000	1.0000	65.14
83.5	972,360		0.0000	1.0000	65.14
84.5					65.14
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5	353,068	521	0.0015		
92.5	352,546		0.0000		
93.5	352,546		0.0000		
94.5	352,546		0.0000		
95.5					

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 362 SPECIAL COLLECTING STRUCTURES
 SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 363 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2023

EXPERIENCE BAND 2010-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,035,105	768	0.0001	0.9999	100.00
0.5	5,340,359	456	0.0001	0.9999	99.99
1.5	4,599,449		0.0000	1.0000	99.98
2.5	3,928,199		0.0000	1.0000	99.98
3.5	3,363,681	1,994	0.0006	0.9994	99.98
4.5	2,613,574		0.0000	1.0000	99.92
5.5	2,404,084		0.0000	1.0000	99.92
6.5	2,080,452		0.0000	1.0000	99.92
7.5	4,547,002		0.0000	1.0000	99.92
8.5	4,546,127	775	0.0002	0.9998	99.92
9.5	8,358,494	777	0.0001	0.9999	99.90
10.5	8,818,495	41,157	0.0047	0.9953	99.89
11.5	5,148,424		0.0000	1.0000	99.43
12.5	5,254,962	5,909	0.0011	0.9989	99.43
13.5	5,165,915		0.0000	1.0000	99.32
14.5	4,916,488		0.0000	1.0000	99.32
15.5	4,742,557		0.0000	1.0000	99.32
16.5	4,491,660		0.0000	1.0000	99.32
17.5	4,926,271	1,574	0.0003	0.9997	99.32
18.5	3,403,613		0.0000	1.0000	99.29
19.5	2,985,160	1,391	0.0005	0.9995	99.29
20.5	3,188,426		0.0000	1.0000	99.24
21.5	3,098,502	1,079	0.0003	0.9997	99.24
22.5	2,341,880	1,781	0.0008	0.9992	99.20
23.5	2,203,332		0.0000	1.0000	99.13
24.5	1,144,889		0.0000	1.0000	99.13
25.5	1,083,092	5,432	0.0050	0.9950	99.13
26.5	1,281,218		0.0000	1.0000	98.63
27.5	1,523,439		0.0000	1.0000	98.63
28.5	1,646,130		0.0000	1.0000	98.63
29.5	2,742,922	5,713	0.0021	0.9979	98.63
30.5	2,789,044	1,920	0.0007	0.9993	98.43
31.5	4,265,361		0.0000	1.0000	98.36
32.5	4,624,188	1,079	0.0002	0.9998	98.36
33.5	3,787,599		0.0000	1.0000	98.34
34.5	2,365,361	5,352	0.0023	0.9977	98.34
35.5	2,282,635	1,712	0.0008	0.9992	98.11
36.5	2,787,047		0.0000	1.0000	98.04
37.5	2,812,758	5,336	0.0019	0.9981	98.04
38.5	2,130,853		0.0000	1.0000	97.85

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 2010-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,785,447	1,422	0.0008	0.9992	97.85	
40.5	1,570,807		0.0000	1.0000	97.78	
41.5	1,693,201	1,782	0.0011	0.9989	97.78	
42.5	1,573,307	5,367	0.0034	0.9966	97.67	
43.5	946,313		0.0000	1.0000	97.34	
44.5	823,498	960	0.0012	0.9988	97.34	
45.5	1,055,462	1,378	0.0013	0.9987	97.23	
46.5	1,084,192	12,388	0.0114	0.9886	97.10	
47.5	469,340	3,321	0.0071	0.9929	95.99	
48.5	6,206,647	5,008	0.0008	0.9992	95.31	
49.5	6,103,158	204	0.0000	1.0000	95.23	
50.5	6,425,275	1,149	0.0002	0.9998	95.23	
51.5	6,633,178	1,721	0.0003	0.9997	95.21	
52.5	596,105	2,230	0.0037	0.9963	95.19	
53.5	81,864		0.0000	1.0000	94.83	
54.5	86,037		0.0000	1.0000	94.83	
55.5	54,248		0.0000	1.0000	94.83	
56.5	73,751		0.0000	1.0000	94.83	
57.5	37,911		0.0000	1.0000	94.83	
58.5	17,636		0.0000	1.0000	94.83	
59.5	19,800		0.0000	1.0000	94.83	
60.5	150,760		0.0000	1.0000	94.83	
61.5	337,605		0.0000	1.0000	94.83	
62.5	337,605		0.0000	1.0000	94.83	
63.5	185,767		0.0000	1.0000	94.83	
64.5	809,181		0.0000	1.0000	94.83	
65.5	641,546		0.0000	1.0000	94.83	
66.5	714,660		0.0000	1.0000	94.83	
67.5	928,275		0.0000	1.0000	94.83	
68.5	231,676		0.0000	1.0000	94.83	
69.5	398,467		0.0000	1.0000	94.83	
70.5	398,467		0.0000	1.0000	94.83	
71.5	194,023		0.0000	1.0000	94.83	
72.5	386,578		0.0000	1.0000	94.83	
73.5	213,968		0.0000	1.0000	94.83	
74.5	213,968		0.0000	1.0000	94.83	
75.5	968,566	712	0.0007	0.9993	94.83	
76.5	779,403		0.0000	1.0000	94.76	
77.5	1,320,587	1	0.0000	1.0000	94.76	
78.5	1,311,679		0.0000	1.0000	94.76	

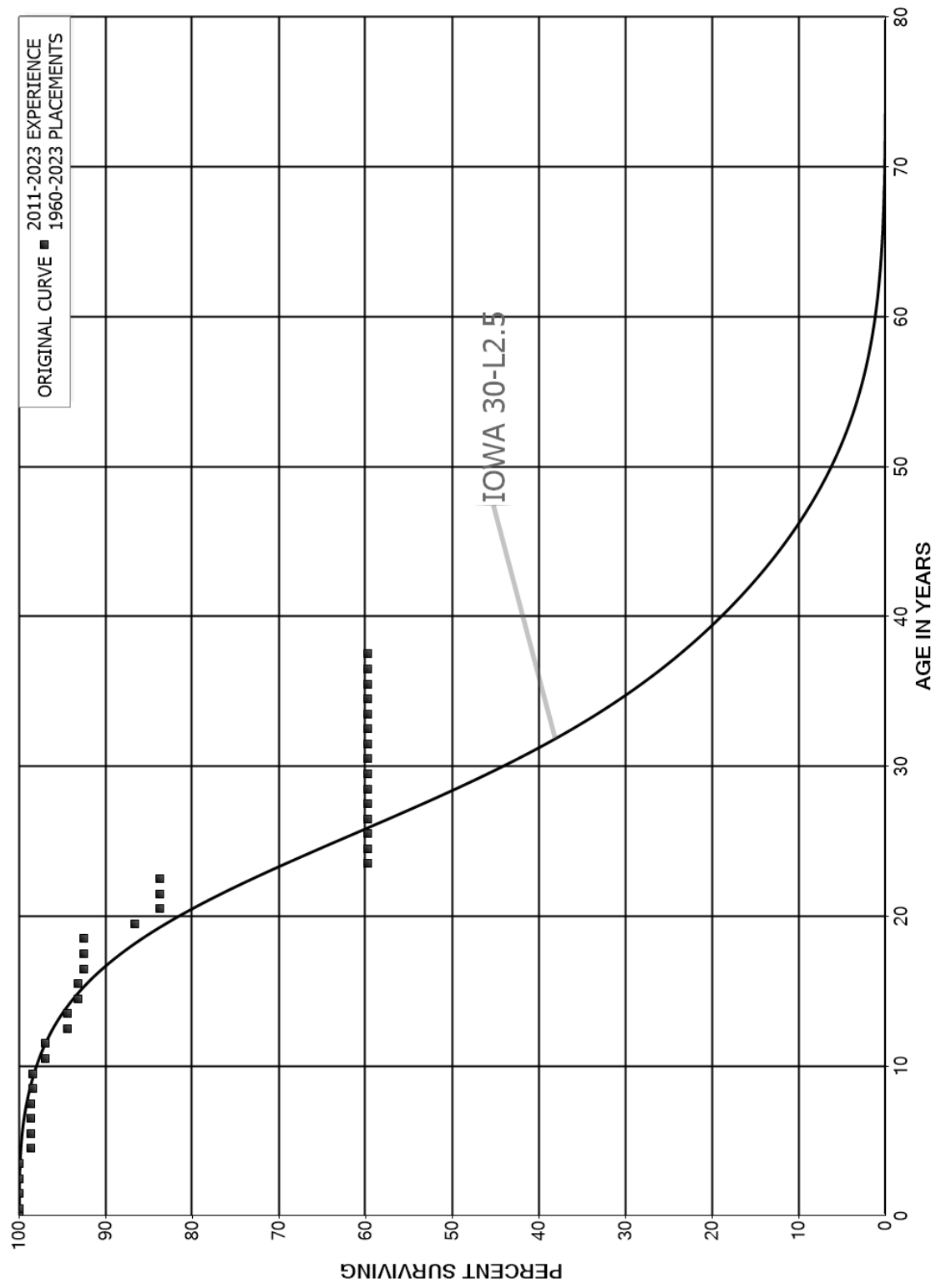
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	557,080		0.0000	1.0000	94.76
80.5	969,678		0.0000	1.0000	94.76
81.5	428,495		0.0000	1.0000	94.76
82.5	428,495		0.0000	1.0000	94.76
83.5	428,495		0.0000	1.0000	94.76
84.5					94.76
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5	152,899		0.0000		
92.5	152,899	1,947	0.0127		
93.5	150,952		0.0000		
94.5	150,952	0	0.0000		
95.5					

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 364 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 364 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2023

EXPERIENCE BAND 2011-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	626,557		0.0000	1.0000	100.00
0.5	622,412		0.0000	1.0000	100.00
1.5	641,651		0.0000	1.0000	100.00
2.5	634,260		0.0000	1.0000	100.00
3.5	601,374	8,595	0.0143	0.9857	100.00
4.5	139,475		0.0000	1.0000	98.57
5.5	130,988		0.0000	1.0000	98.57
6.5	92,590		0.0000	1.0000	98.57
7.5	194,650	326	0.0017	0.9983	98.57
8.5	171,628		0.0000	1.0000	98.41
9.5	210,392	3,031	0.0144	0.9856	98.41
10.5	210,003		0.0000	1.0000	96.99
11.5	178,864	4,755	0.0266	0.9734	96.99
12.5	178,445		0.0000	1.0000	94.41
13.5	173,280	2,192	0.0127	0.9873	94.41
14.5	159,403		0.0000	1.0000	93.22
15.5	102,872	793	0.0077	0.9923	93.22
16.5	83,293		0.0000	1.0000	92.50
17.5	67,340		0.0000	1.0000	92.50
18.5	81,953	5,233	0.0639	0.9361	92.50
19.5	80,120	2,626	0.0328	0.9672	86.59
20.5	15,521		0.0000	1.0000	83.75
21.5	15,521		0.0000	1.0000	83.75
22.5	5,366	1,538	0.2866	0.7134	83.75
23.5	159,925		0.0000	1.0000	59.75
24.5	159,925		0.0000	1.0000	59.75
25.5	230,747		0.0000	1.0000	59.75
26.5	230,747		0.0000	1.0000	59.75
27.5	122,622		0.0000	1.0000	59.75
28.5	122,622		0.0000	1.0000	59.75
29.5	15,132		0.0000	1.0000	59.75
30.5	15,132		0.0000	1.0000	59.75
31.5	1,886		0.0000	1.0000	59.75
32.5	1,886		0.0000	1.0000	59.75
33.5	48,864		0.0000	1.0000	59.75
34.5	56,289		0.0000	1.0000	59.75
35.5	7,424		0.0000	1.0000	59.75
36.5	7,424		0.0000	1.0000	59.75
37.5	8,134		0.0000	1.0000	59.75
38.5	710		0.0000	1.0000	59.75

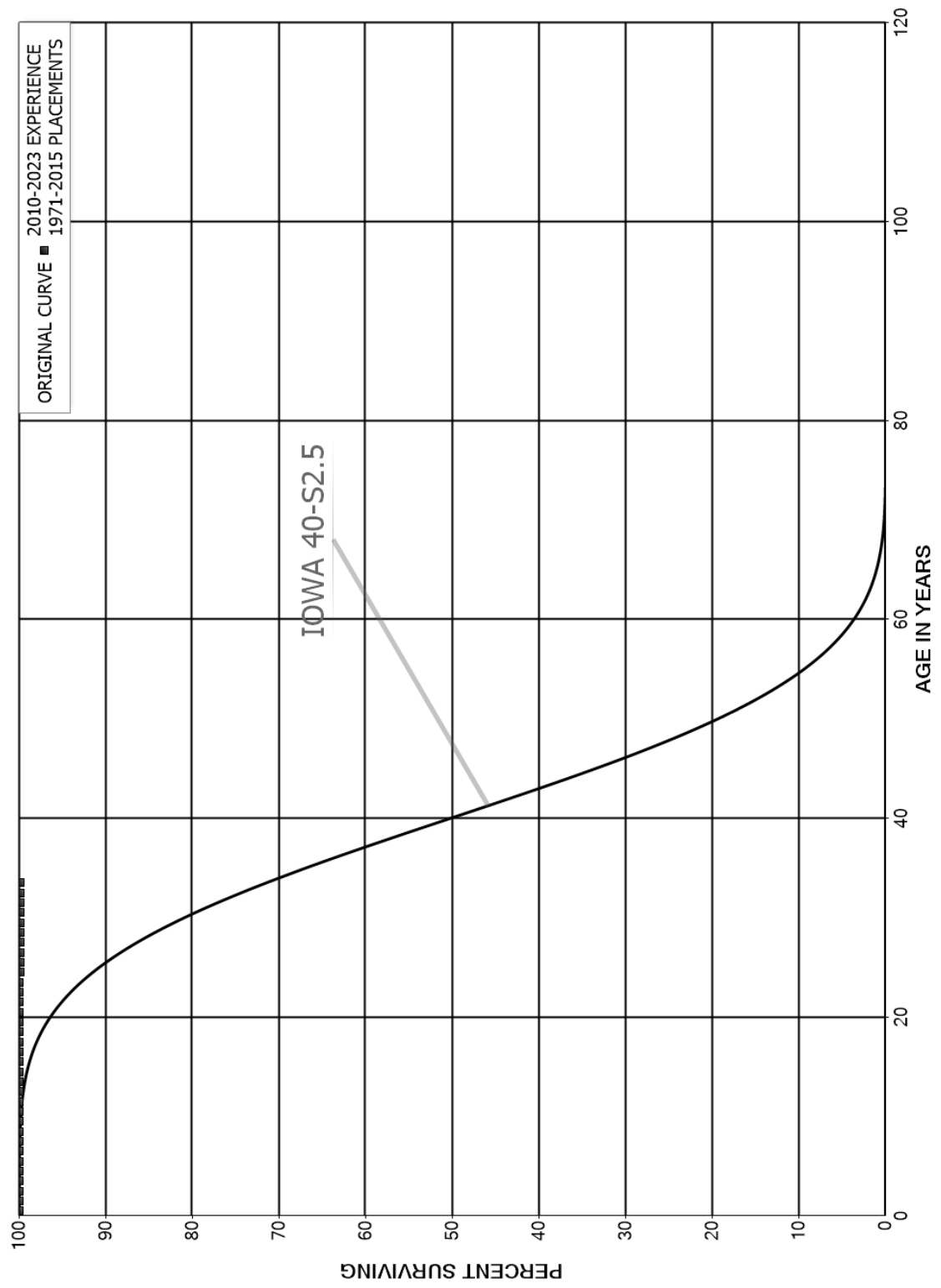
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 364 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2023			EXPERIENCE BAND 2011-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	710		0.0000	1.0000	59.75
40.5	710		0.0000	1.0000	59.75
41.5	710		0.0000	1.0000	59.75
42.5	15,344		0.0000	1.0000	59.75
43.5	15,344		0.0000	1.0000	59.75
44.5	23,862		0.0000	1.0000	59.75
45.5	116,182	536	0.0046	0.9954	59.75
46.5	115,646		0.0000	1.0000	59.47
47.5	23,326		0.0000	1.0000	59.47
48.5	174		0.0000	1.0000	59.47
49.5	174		0.0000	1.0000	59.47
50.5					59.47
51.5					
52.5					
53.5					
54.5					
55.5	4,682		0.0000		
56.5	4,682		0.0000		
57.5					
58.5					
59.5	31,055		0.0000		
60.5	31,055		0.0000		
61.5	31,055		0.0000		
62.5	31,055		0.0000		
63.5					

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 370 RECEIVING WELLS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 370 RECEIVING WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2015			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5	3,382		0.0000	1.0000	100.00
1.5	3,382		0.0000	1.0000	100.00
2.5	113,585		0.0000	1.0000	100.00
3.5	129,312		0.0000	1.0000	100.00
4.5	180,563		0.0000	1.0000	100.00
5.5	180,563		0.0000	1.0000	100.00
6.5	180,563		0.0000	1.0000	100.00
7.5	180,563		0.0000	1.0000	100.00
8.5	70,360		0.0000	1.0000	100.00
9.5	70,360		0.0000	1.0000	100.00
10.5	146,968		0.0000	1.0000	100.00
11.5	192,220		0.0000	1.0000	100.00
12.5	192,220		0.0000	1.0000	100.00
13.5	281,490		0.0000	1.0000	100.00
14.5	972,138		0.0000	1.0000	100.00
15.5	972,138		0.0000	1.0000	100.00
16.5	895,530		0.0000	1.0000	100.00
17.5	906,091		0.0000	1.0000	100.00
18.5	1,316,135		0.0000	1.0000	100.00
19.5	1,411,329		0.0000	1.0000	100.00
20.5	717,300		0.0000	1.0000	100.00
21.5	1,186,461		0.0000	1.0000	100.00
22.5	1,186,461		0.0000	1.0000	100.00
23.5	1,114,921	1,672	0.0015	0.9985	100.00
24.5	651,953		0.0000	1.0000	99.85
25.5	582,256		0.0000	1.0000	99.85
26.5	582,256		0.0000	1.0000	99.85
27.5	903,622		0.0000	1.0000	99.85
28.5	903,622		0.0000	1.0000	99.85
29.5	903,622		0.0000	1.0000	99.85
30.5	903,622		0.0000	1.0000	99.85
31.5	788,856		0.0000	1.0000	99.85
32.5	788,856		0.0000	1.0000	99.85
33.5					99.85
34.5					
35.5					
36.5					
37.5					
38.5					

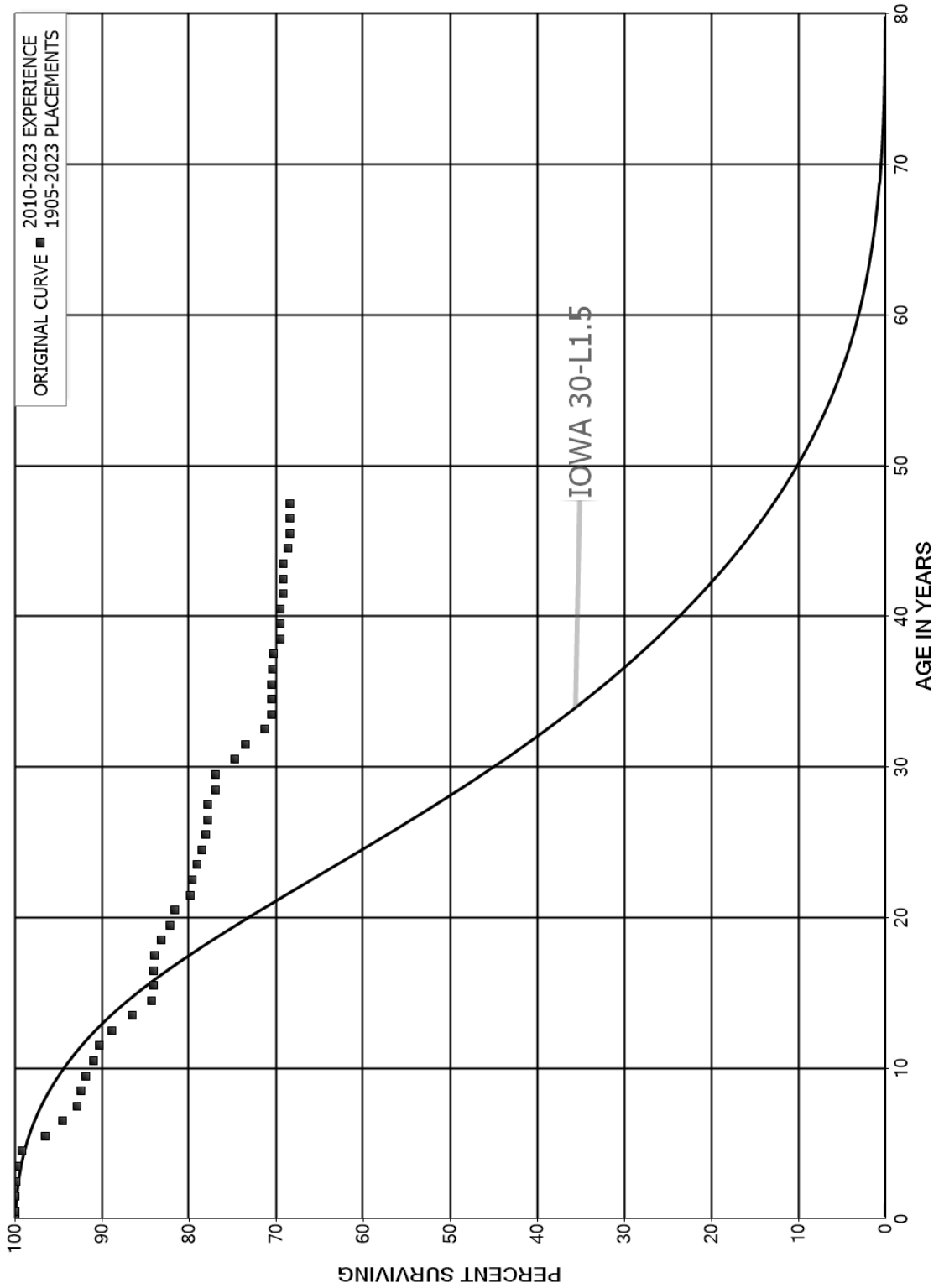
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 370 RECEIVING WELLS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2015			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5	429		0.0000		
45.5					
46.5					
47.5	324		0.0000		
48.5					
49.5	234		0.0000		
50.5					
51.5	184		0.0000		
52.5					

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2023

EXPERIENCE BAND 2010-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,568,469		0.0000	1.0000	100.00
0.5	14,583,707	952	0.0001	0.9999	100.00
1.5	11,295,246	18,684	0.0017	0.9983	99.99
2.5	11,035,351	12,096	0.0011	0.9989	99.83
3.5	8,218,201	48,269	0.0059	0.9941	99.72
4.5	7,370,313	193,269	0.0262	0.9738	99.13
5.5	5,943,683	122,151	0.0206	0.9794	96.53
6.5	4,721,795	84,057	0.0178	0.9822	94.55
7.5	6,882,450	33,901	0.0049	0.9951	92.87
8.5	6,347,510	38,986	0.0061	0.9939	92.41
9.5	5,961,732	56,036	0.0094	0.9906	91.84
10.5	5,293,693	37,917	0.0072	0.9928	90.98
11.5	5,080,085	82,820	0.0163	0.9837	90.33
12.5	4,883,876	126,957	0.0260	0.9740	88.85
13.5	4,747,441	124,046	0.0261	0.9739	86.54
14.5	4,344,206	10,770	0.0025	0.9975	84.28
15.5	5,334,064	3,403	0.0006	0.9994	84.07
16.5	4,961,077	3,641	0.0007	0.9993	84.02
17.5	5,140,916	50,581	0.0098	0.9902	83.96
18.5	2,518,735	30,179	0.0120	0.9880	83.13
19.5	3,025,192	19,728	0.0065	0.9935	82.14
20.5	2,449,011	53,767	0.0220	0.9780	81.60
21.5	2,989,335	6,941	0.0023	0.9977	79.81
22.5	2,476,777	16,201	0.0065	0.9935	79.62
23.5	5,271,950	37,885	0.0072	0.9928	79.10
24.5	4,173,199	27,629	0.0066	0.9934	78.53
25.5	4,230,688	7,565	0.0018	0.9982	78.01
26.5	4,080,082	3,081	0.0008	0.9992	77.88
27.5	1,000,803	11,195	0.0112	0.9888	77.82
28.5	883,892		0.0000	1.0000	76.95
29.5	1,085,022	32,063	0.0296	0.9704	76.95
30.5	1,059,473	16,273	0.0154	0.9846	74.67
31.5	2,618,189	80,620	0.0308	0.9692	73.53
32.5	2,404,901	26,176	0.0109	0.9891	71.26
33.5	1,733,050		0.0000	1.0000	70.49
34.5	1,887,124		0.0000	1.0000	70.49
35.5	1,872,706	1,990	0.0011	0.9989	70.49
36.5	1,838,412	3,694	0.0020	0.9980	70.41
37.5	187,946	2,021	0.0108	0.9892	70.27
38.5	26,576		0.0000	1.0000	69.51

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2023			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	100,458		0.0000	1.0000	69.51
40.5	100,458	555	0.0055	0.9945	69.51
41.5	99,903		0.0000	1.0000	69.13
42.5	98,939		0.0000	1.0000	69.13
43.5	98,939	739	0.0075	0.9925	69.13
44.5	239,457	720	0.0030	0.9970	68.61
45.5	220,763		0.0000	1.0000	68.41
46.5	220,763		0.0000	1.0000	68.41
47.5	220,887		0.0000	1.0000	68.41
48.5	78,905	11,992	0.1520	0.8480	68.41
49.5	66,988		0.0000	1.0000	58.01
50.5	66,914		0.0000	1.0000	58.01
51.5	67,507		0.0000	1.0000	58.01
52.5	66,536		0.0000	1.0000	58.01
53.5					58.01
54.5					
55.5					
56.5					
57.5					
58.5					
59.5	356,666		0.0000		
60.5	451,651		0.0000		
61.5	451,651		0.0000		
62.5	451,651	23,774	0.0526		
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

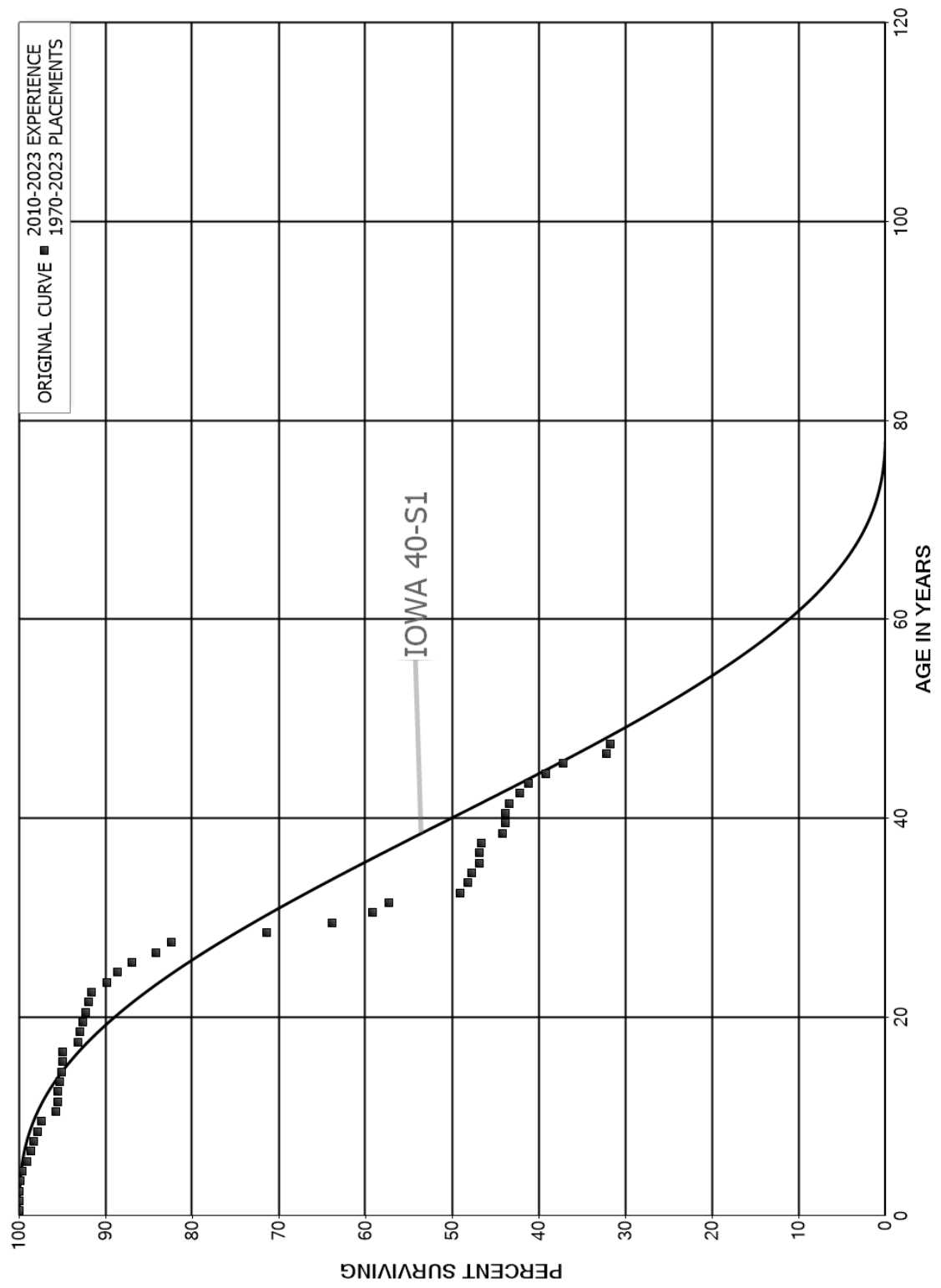
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2023			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5	209,621			0.0000	
105.5	209,621			0.0000	
106.5	209,621			0.0000	
107.5	209,621	171		0.0008	
108.5	209,449	611		0.0029	
109.5	208,838			0.0000	
110.5	208,838	358		0.0017	
111.5	208,480	488		0.0023	
112.5	207,992			0.0000	
113.5	207,992	594		0.0029	
114.5	207,398	951		0.0046	
115.5	206,447			0.0000	
116.5	206,447			0.0000	
117.5	206,447	6,392		0.0310	
118.5					

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2023

EXPERIENCE BAND 2010-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,985,608		0.0000	1.0000	100.00
0.5	61,130,291	15,894	0.0003	0.9997	100.00
1.5	30,029,003	7,760	0.0003	0.9997	99.97
2.5	25,667,191	18,052	0.0007	0.9993	99.95
3.5	18,930,976	54,645	0.0029	0.9971	99.88
4.5	15,849,877	91,776	0.0058	0.9942	99.59
5.5	14,072,555	60,371	0.0043	0.9957	99.01
6.5	9,289,965	30,955	0.0033	0.9967	98.59
7.5	8,429,827	33,762	0.0040	0.9960	98.26
8.5	5,762,946	25,228	0.0044	0.9956	97.87
9.5	7,618,774	134,230	0.0176	0.9824	97.44
10.5	16,902,013	31,383	0.0019	0.9981	95.72
11.5	16,743,402	14,064	0.0008	0.9992	95.54
12.5	17,835,019	27,674	0.0016	0.9984	95.46
13.5	17,567,356	41,186	0.0023	0.9977	95.31
14.5	20,160,893	17,848	0.0009	0.9991	95.09
15.5	19,784,977	3,225	0.0002	0.9998	95.01
16.5	10,166,555	194,674	0.0191	0.9809	94.99
17.5	9,928,268	19,502	0.0020	0.9980	93.17
18.5	8,975,413	31,870	0.0036	0.9964	92.99
19.5	10,301,487	38,112	0.0037	0.9963	92.66
20.5	4,710,008	19,099	0.0041	0.9959	92.32
21.5	3,531,958	14,350	0.0041	0.9959	91.94
22.5	3,062,985	57,569	0.0188	0.9812	91.57
23.5	3,043,723	42,837	0.0141	0.9859	89.85
24.5	2,090,453	38,647	0.0185	0.9815	88.58
25.5	2,049,426	64,633	0.0315	0.9685	86.95
26.5	1,968,197	42,390	0.0215	0.9785	84.20
27.5	2,081,999	278,716	0.1339	0.8661	82.39
28.5	1,040,862	110,314	0.1060	0.8940	71.36
29.5	892,849	64,922	0.0727	0.9273	63.80
30.5	964,548	29,927	0.0310	0.9690	59.16
31.5	3,740,534	538,583	0.1440	0.8560	57.32
32.5	3,721,217	69,239	0.0186	0.9814	49.07
33.5	3,615,577	29,644	0.0082	0.9918	48.16
34.5	3,542,160	65,307	0.0184	0.9816	47.76
35.5	3,641,790	4,945	0.0014	0.9986	46.88
36.5	3,632,542	18,735	0.0052	0.9948	46.82
37.5	1,488,655	76,796	0.0516	0.9484	46.58
38.5	1,411,860	12,343	0.0087	0.9913	44.17

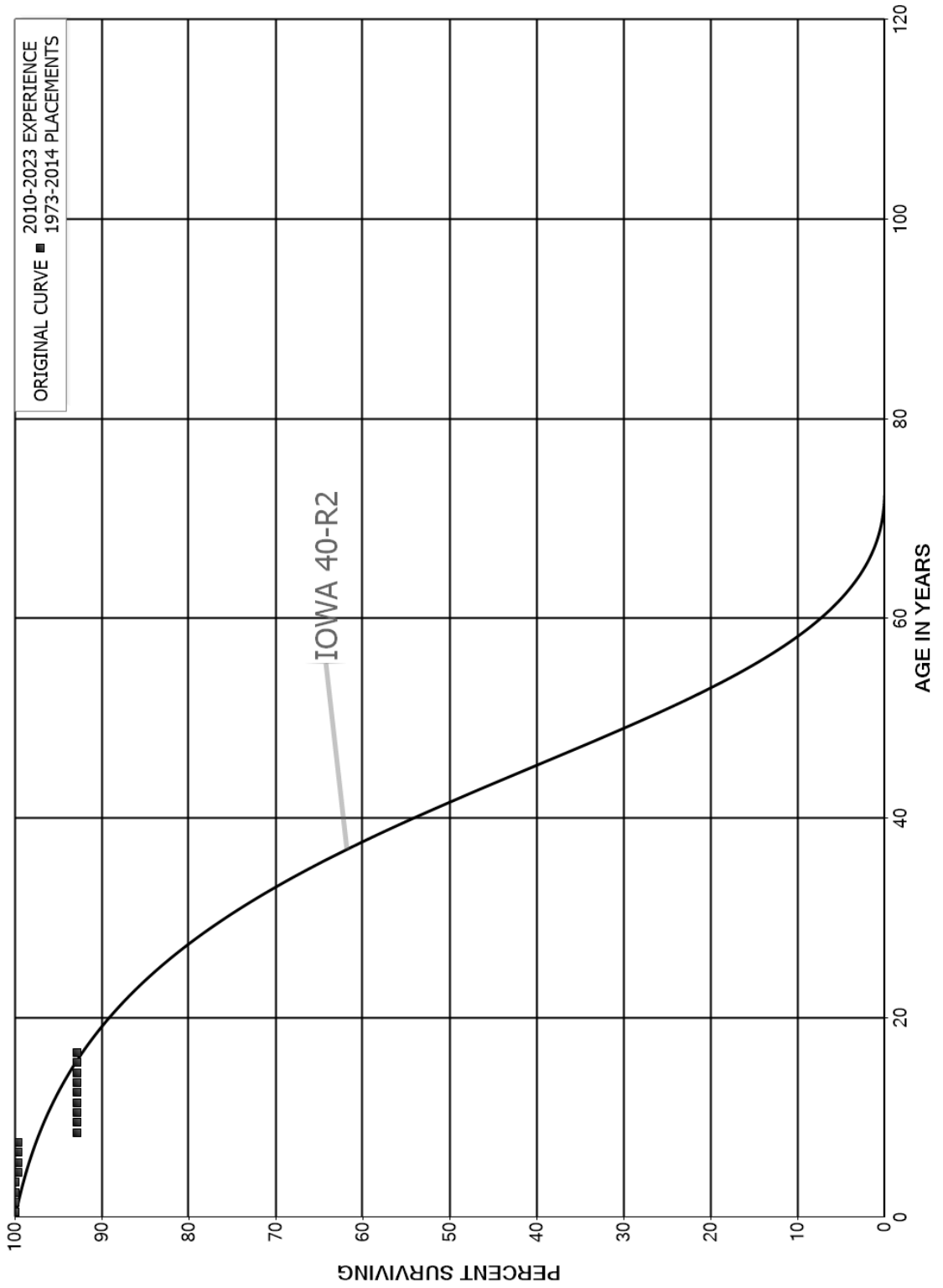
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2023			EXPERIENCE BAND 2010-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,700,730	134	0.0001	0.9999	43.79	
40.5	1,749,654	16,606	0.0095	0.9905	43.78	
41.5	1,714,513	47,870	0.0279	0.9721	43.37	
42.5	1,666,643	38,615	0.0232	0.9768	42.16	
43.5	1,152,215	56,252	0.0488	0.9512	41.18	
44.5	1,095,963	57,250	0.0522	0.9478	39.17	
45.5	1,113,077	149,047	0.1339	0.8661	37.12	
46.5	939,915	11,760	0.0125	0.9875	32.15	
47.5	928,155	588,590	0.6342	0.3658	31.75	
48.5	339,564	18,324	0.0540	0.9460	11.62	
49.5	321,240	64,367	0.2004	0.7996	10.99	
50.5	25,286	16,077	0.6358	0.3642	8.79	
51.5	23,588		0.0000	1.0000	3.20	
52.5	9,045	344	0.0380	0.9620	3.20	
53.5					3.08	

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNTS 381.4 AND 381.5 PLANT SEWERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2014			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,618		0.0000	1.0000	100.00
0.5	59,837		0.0000	1.0000	100.00
1.5	72,616		0.0000	1.0000	100.00
2.5	96,852		0.0000	1.0000	100.00
3.5	133,049	584	0.0044	0.9956	100.00
4.5	132,465		0.0000	1.0000	99.56
5.5	132,465		0.0000	1.0000	99.56
6.5	132,465		0.0000	1.0000	99.56
7.5	132,465	8,988	0.0679	0.9321	99.56
8.5	123,477		0.0000	1.0000	92.81
9.5	108,842		0.0000	1.0000	92.81
10.5	77,107		0.0000	1.0000	92.81
11.5	77,107		0.0000	1.0000	92.81
12.5	77,107		0.0000	1.0000	92.81
13.5	74,859		0.0000	1.0000	92.81
14.5	63,640		0.0000	1.0000	92.81
15.5	51,445		0.0000	1.0000	92.81
16.5	27,208		0.0000	1.0000	92.81
17.5					92.81
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

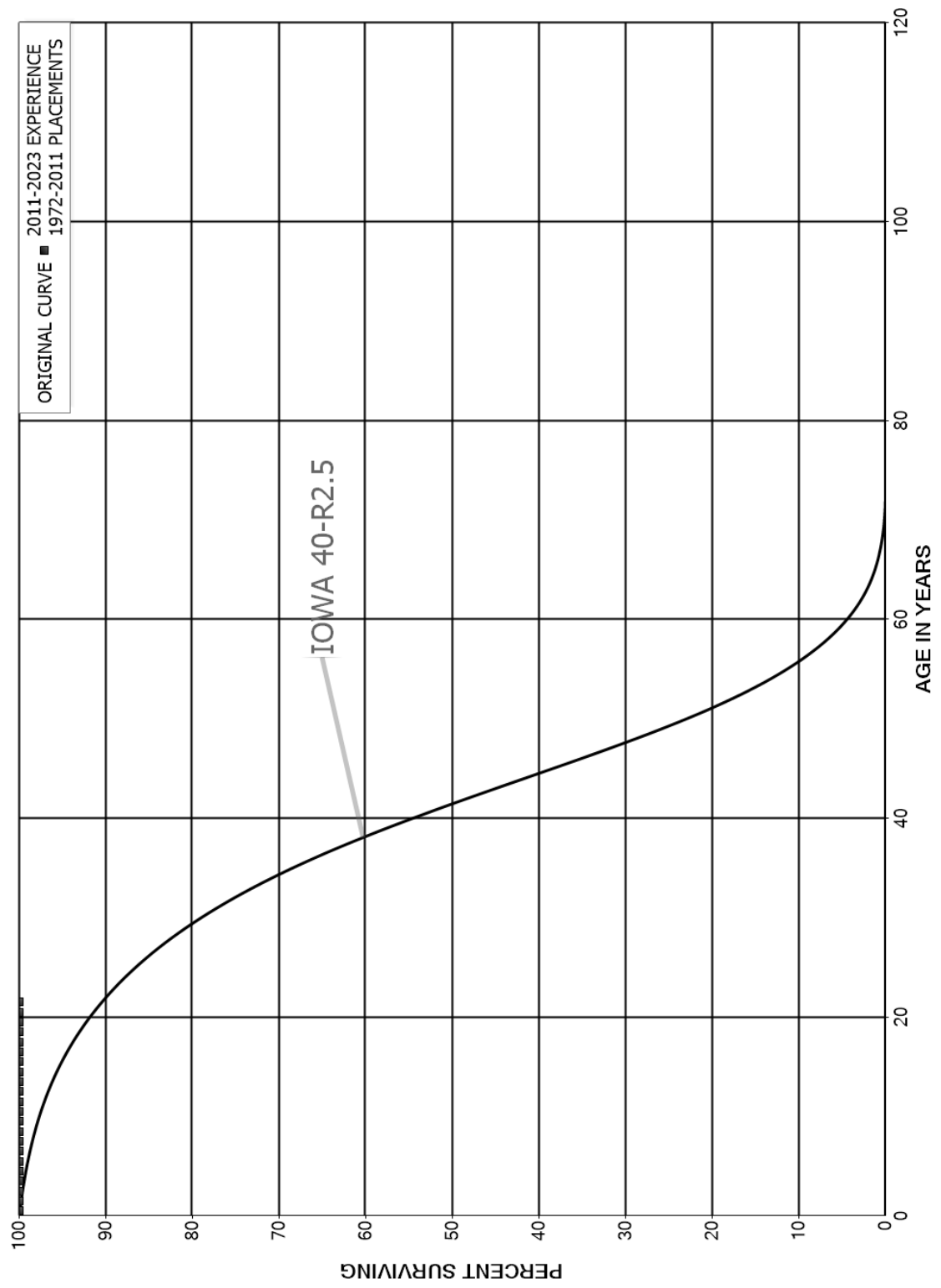
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2014			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,163		0.0000		
40.5	5,163		0.0000		
41.5	5,163		0.0000		
42.5	5,163		0.0000		
43.5	5,163		0.0000		
44.5	5,163		0.0000		
45.5	5,163		0.0000		
46.5	5,163		0.0000		
47.5	5,163		0.0000		
48.5	5,163		0.0000		
49.5	5,163		0.0000		
50.5					

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 382 OUTFALL LINES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011

EXPERIENCE BAND 2011-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,619		0.0000	1.0000	100.00
0.5	7,619		0.0000	1.0000	100.00
1.5	7,619		0.0000	1.0000	100.00
2.5	7,619		0.0000	1.0000	100.00
3.5	7,619		0.0000	1.0000	100.00
4.5	7,619		0.0000	1.0000	100.00
5.5	7,619		0.0000	1.0000	100.00
6.5	7,619		0.0000	1.0000	100.00
7.5	27,811		0.0000	1.0000	100.00
8.5	27,811		0.0000	1.0000	100.00
9.5	43,407		0.0000	1.0000	100.00
10.5	43,407		0.0000	1.0000	100.00
11.5	43,407		0.0000	1.0000	100.00
12.5	35,788		0.0000	1.0000	100.00
13.5	35,788		0.0000	1.0000	100.00
14.5	35,788		0.0000	1.0000	100.00
15.5	35,788		0.0000	1.0000	100.00
16.5	347,779		0.0000	1.0000	100.00
17.5	347,779		0.0000	1.0000	100.00
18.5	347,779		0.0000	1.0000	100.00
19.5	347,779		0.0000	1.0000	100.00
20.5	311,991		0.0000	1.0000	100.00
21.5	311,991		0.0000	1.0000	100.00
22.5					100.00
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5	9,638		0.0000		

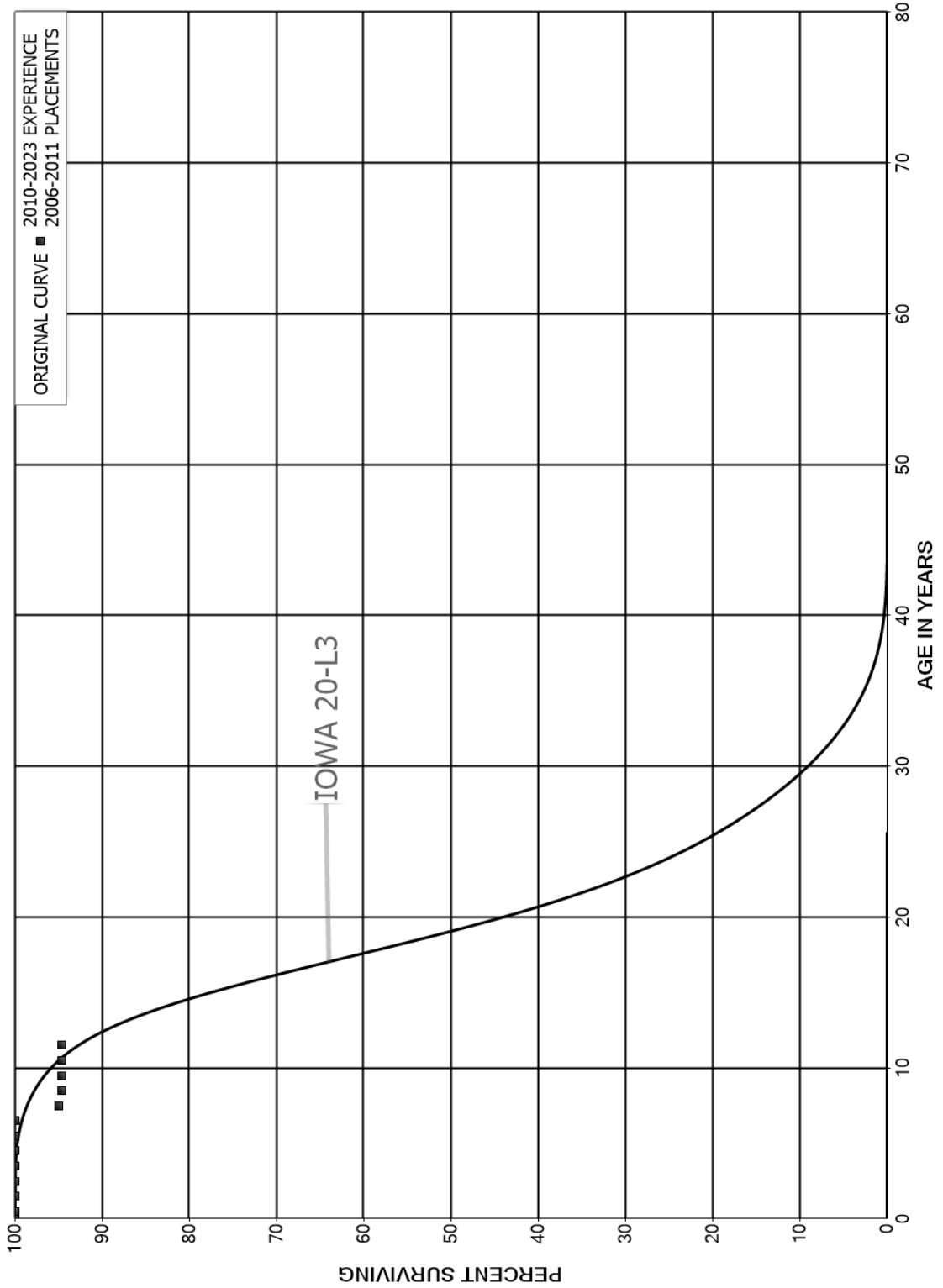
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2011			EXPERIENCE BAND 2011-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,801		0.0000		
40.5	14,801		0.0000		
41.5	14,801		0.0000		
42.5	14,801		0.0000		
43.5	14,801		0.0000		
44.5	14,801		0.0000		
45.5	14,801		0.0000		
46.5	14,801		0.0000		
47.5	14,801		0.0000		
48.5	14,801		0.0000		
49.5	14,801		0.0000		
50.5	9,638		0.0000		
51.5					

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



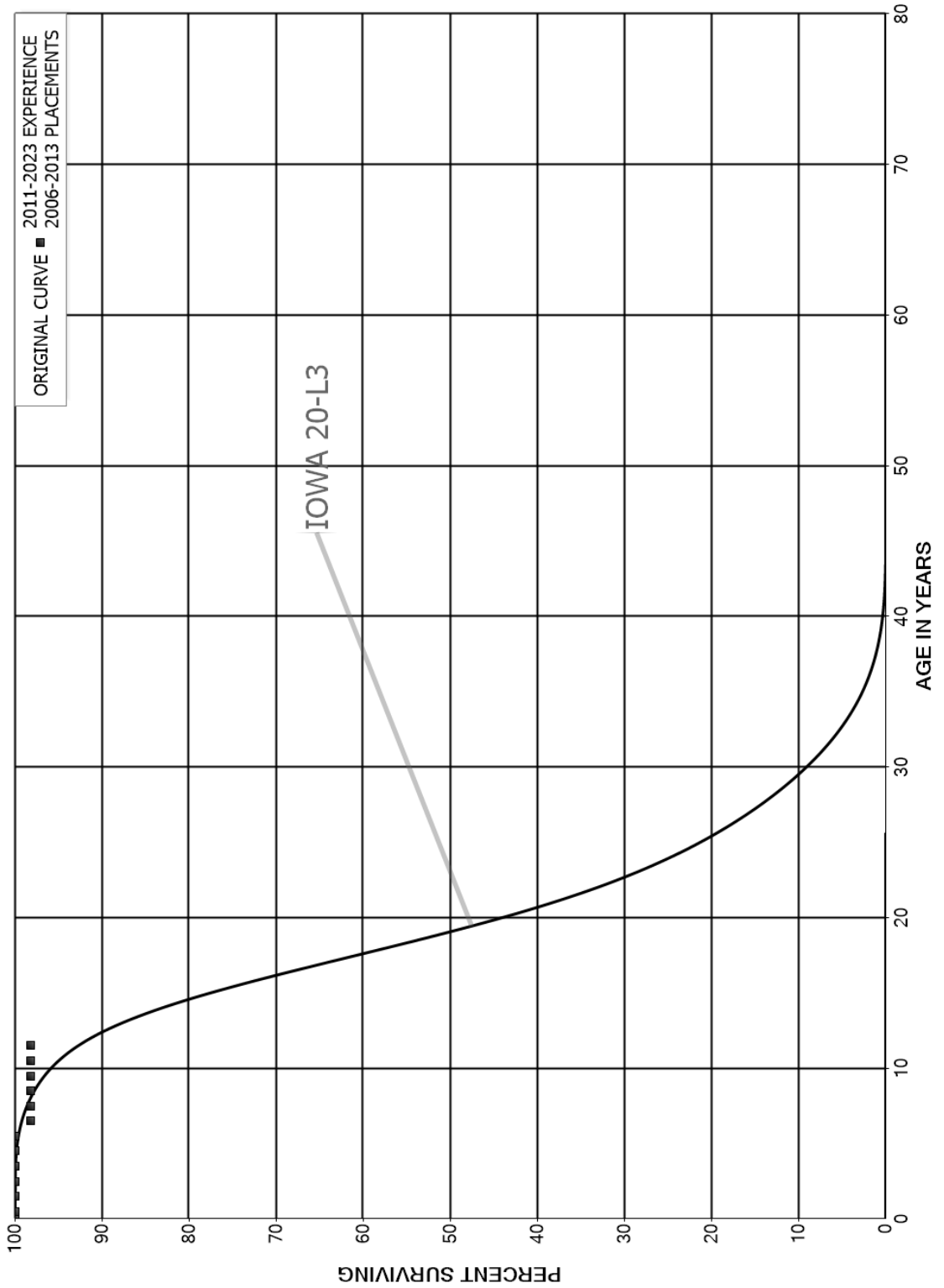
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2011			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	358,061		0.0000	1.0000	100.00
0.5	358,061		0.0000	1.0000	100.00
1.5	358,061		0.0000	1.0000	100.00
2.5	358,061		0.0000	1.0000	100.00
3.5	699,183		0.0000	1.0000	100.00
4.5	699,183		0.0000	1.0000	100.00
5.5	699,183		0.0000	1.0000	100.00
6.5	699,183	35,151	0.0503	0.9497	100.00
7.5	664,033	2,624	0.0040	0.9960	94.97
8.5	661,408		0.0000	1.0000	94.60
9.5	661,408		0.0000	1.0000	94.60
10.5	661,408		0.0000	1.0000	94.60
11.5	661,408		0.0000	1.0000	94.60
12.5	659,889		0.0000	1.0000	94.60
13.5	338,498		0.0000	1.0000	94.60
14.5	338,498		0.0000	1.0000	94.60
15.5	338,498		0.0000	1.0000	94.60
16.5	329,059		0.0000	1.0000	94.60
17.5					94.60

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



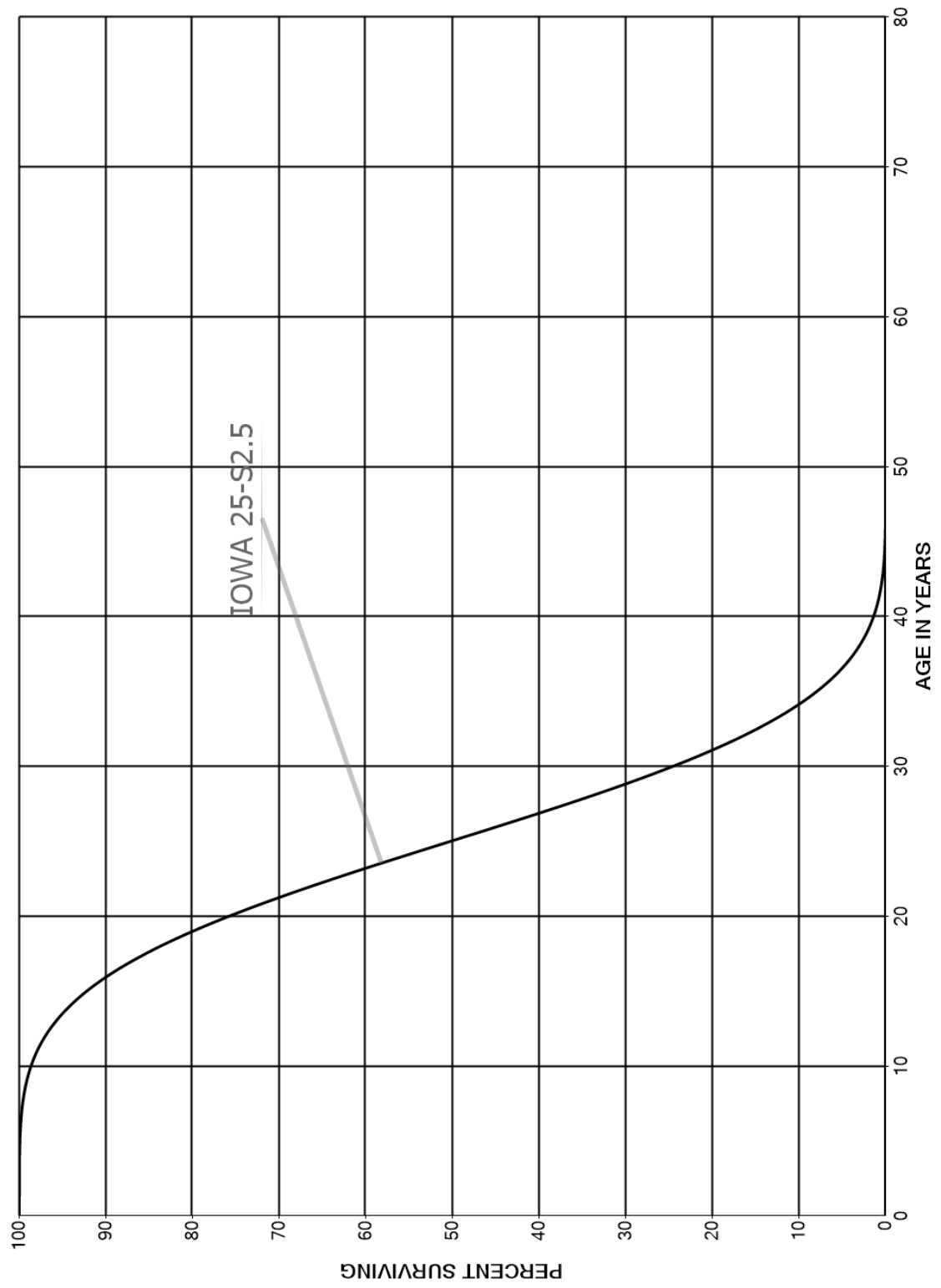
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

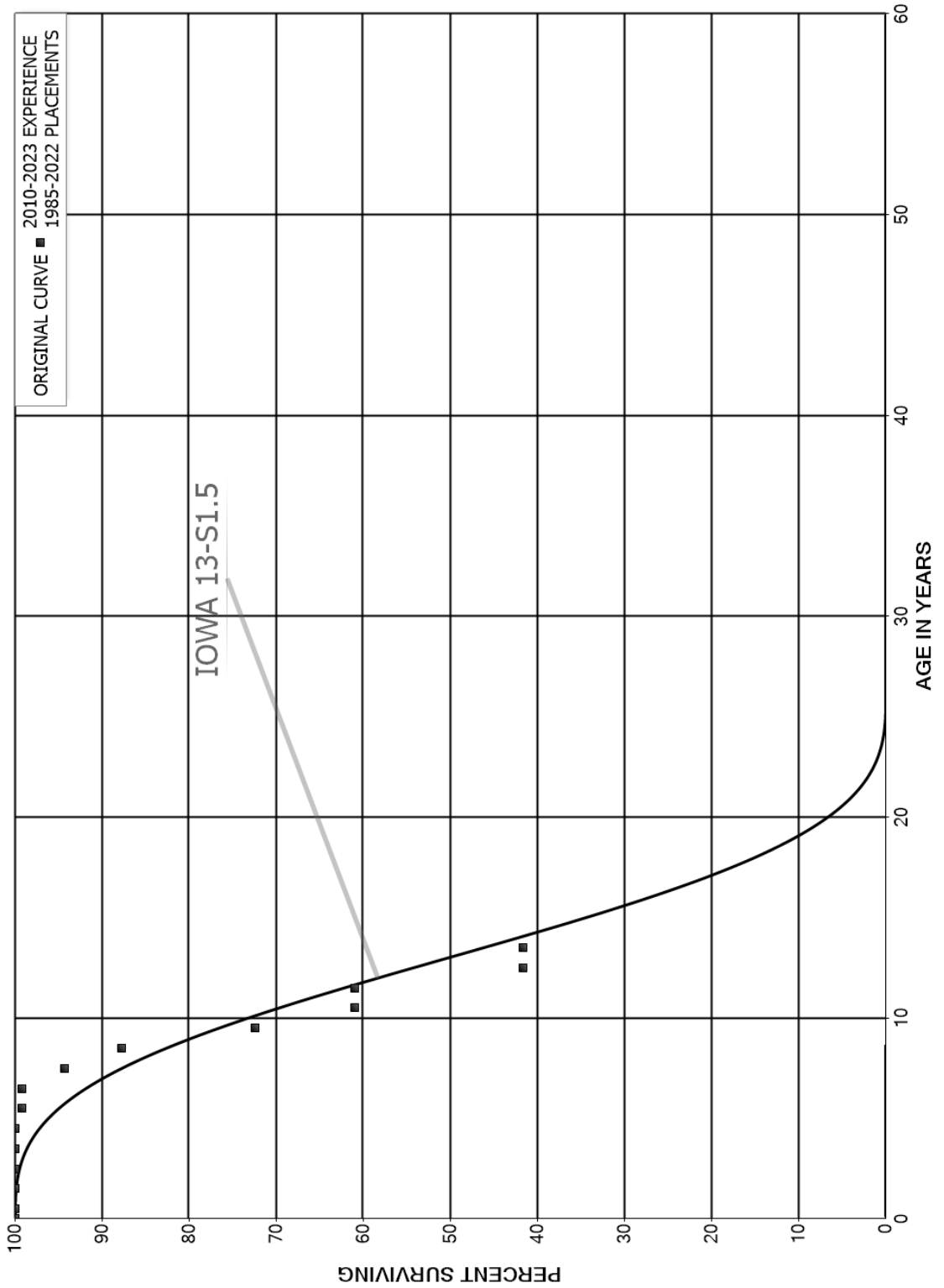
ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2013			EXPERIENCE BAND 2011-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,489		0.0000	1.0000	100.00
0.5	48,489		0.0000	1.0000	100.00
1.5	49,019		0.0000	1.0000	100.00
2.5	49,425		0.0000	1.0000	100.00
3.5	51,999		0.0000	1.0000	100.00
4.5	67,029		0.0000	1.0000	100.00
5.5	68,660	1,289	0.0188	0.9812	100.00
6.5	67,371		0.0000	1.0000	98.12
7.5	67,371		0.0000	1.0000	98.12
8.5	67,371		0.0000	1.0000	98.12
9.5	67,371		0.0000	1.0000	98.12
10.5	20,283		0.0000	1.0000	98.12
11.5	20,283		0.0000	1.0000	98.12
12.5	18,882		0.0000	1.0000	98.12
13.5	18,476		0.0000	1.0000	98.12
14.5	17,124		0.0000	1.0000	98.12
15.5	16,105		0.0000	1.0000	98.12
16.5	12,722		0.0000	1.0000	98.12
17.5					98.12

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL
 SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 391 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



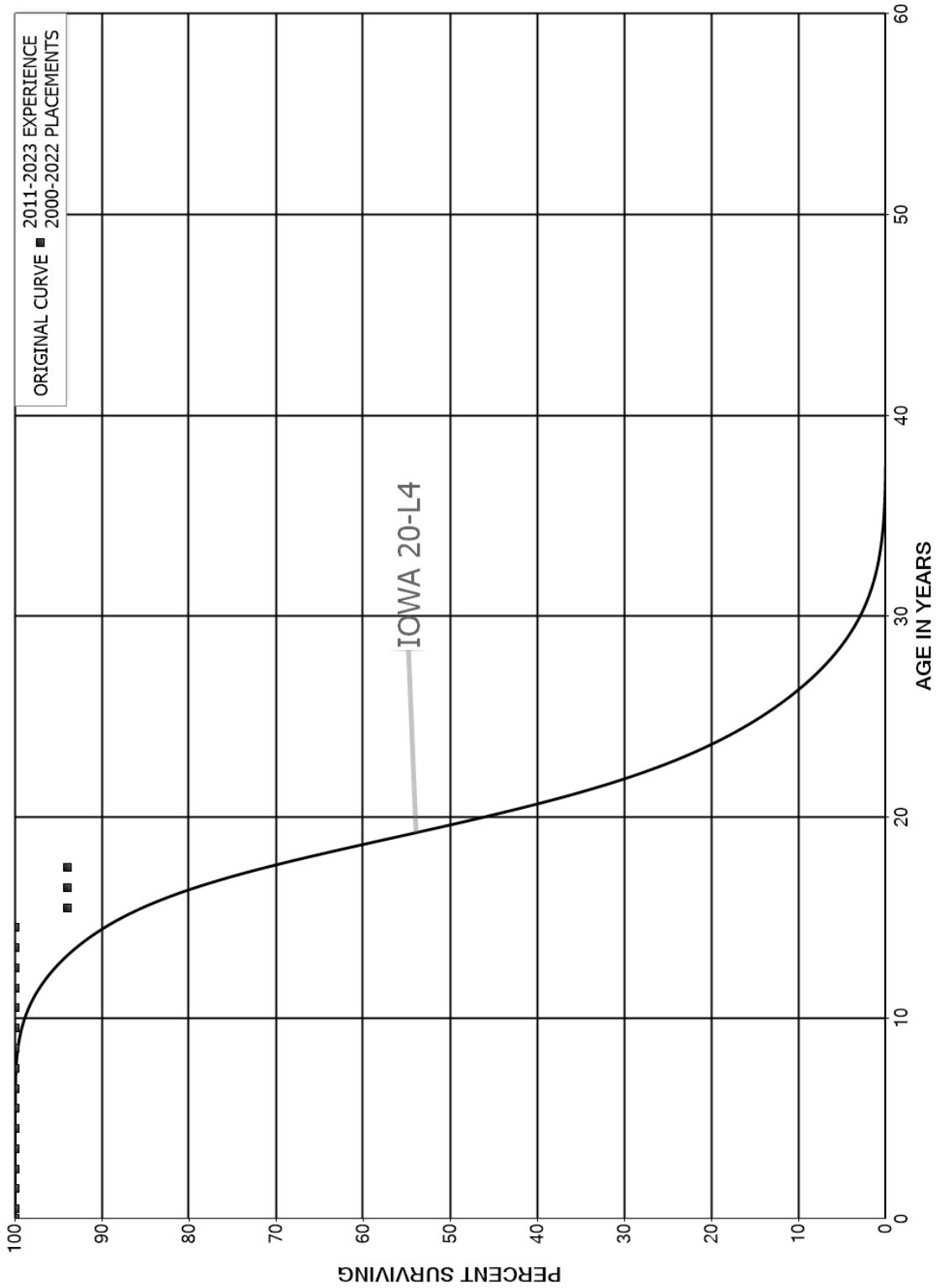
AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2022			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,580,889		0.0000	1.0000	100.00
0.5	1,575,873		0.0000	1.0000	100.00
1.5	1,499,519		0.0000	1.0000	100.00
2.5	1,508,503		0.0000	1.0000	100.00
3.5	1,039,635		0.0000	1.0000	100.00
4.5	925,061	7,372	0.0080	0.9920	100.00
5.5	724,350		0.0000	1.0000	99.20
6.5	632,517	31,571	0.0499	0.9501	99.20
7.5	238,613	16,458	0.0690	0.9310	94.25
8.5	234,210	41,072	0.1754	0.8246	87.75
9.5	152,300	23,950	0.1573	0.8427	72.36
10.5	128,350		0.0000	1.0000	60.98
11.5	157,609	49,929	0.3168	0.6832	60.98
12.5	107,681		0.0000	1.0000	41.66
13.5	78,422		0.0000	1.0000	41.66
14.5					41.66
15.5					
16.5					
17.5					
18.5	24,324		0.0000		
19.5	52,257		0.0000		
20.5	199,051		0.0000		
21.5	80,117	21,312	0.2660		
22.5	58,806	46,806	0.7959		
23.5	30,000		0.0000		
24.5	30,000		0.0000		
25.5	30,000		0.0000		
26.5	12,000		0.0000		
27.5	12,000		0.0000		
28.5	12,000		0.0000		
29.5	12,000		0.0000		
30.5	12,000		0.0000		
31.5	12,000		0.0000		
32.5	12,000	12,000	1.0000		
33.5	0		0.0000		
34.5	0		0.0000		
35.5	0	0	0.2500		
36.5	0		0.0000		
37.5					

AQUA PENNSYLVANIA WASTEWATER, INC.
 WASTEWATER BASE OPERATIONS
 ACCOUNT 395 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2022			EXPERIENCE BAND 2011-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,400		0.0000	1.0000	100.00
0.5	25,528		0.0000	1.0000	100.00
1.5	23,967		0.0000	1.0000	100.00
2.5	27,734		0.0000	1.0000	100.00
3.5	34,077		0.0000	1.0000	100.00
4.5	40,707		0.0000	1.0000	100.00
5.5	105,643		0.0000	1.0000	100.00
6.5	109,087		0.0000	1.0000	100.00
7.5	148,798		0.0000	1.0000	100.00
8.5	151,782		0.0000	1.0000	100.00
9.5	151,782		0.0000	1.0000	100.00
10.5	149,367		0.0000	1.0000	100.00
11.5	145,908		0.0000	1.0000	100.00
12.5	157,891		0.0000	1.0000	100.00
13.5	154,124		0.0000	1.0000	100.00
14.5	147,781	8,973	0.0607	0.9393	100.00
15.5	132,177		0.0000	1.0000	93.93
16.5	67,241		0.0000	1.0000	93.93
17.5	143,903		0.0000	1.0000	93.93
18.5	113,166		0.0000	1.0000	93.93
19.5	110,182		0.0000	1.0000	93.93
20.5	30,076		0.0000	1.0000	93.93
21.5	30,076	30,076	1.0000		93.93
22.5					

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1905	193,581	193,581				0.0
1928	502,920	448,236	54,684		54,684	0.0
1939	1,399,584	1,221,920	177,664		232,348	0.1
1942	2,170,156	1,860,076	310,080		542,428	0.1
1943	35,577	31,534	4,043		546,471	0.1
1944	2,855,339	2,417,462	437,877		984,348	0.3
1945	4,800	4,694	106		984,454	0.3
1947	1,445,120	1,175,157	269,963		1,254,417	0.3
1950	1,318,535	1,056,293	262,242		1,516,659	0.4
1952	1,667,942	1,322,768	345,174		1,861,833	0.5
1955	3,051,420	2,420,366	631,054		2,492,887	0.6
1958	1,334,501	1,018,783	315,718		2,808,605	0.7
1959	10,339	8,230	2,109		2,810,714	0.7
1960	4,328,930	3,707,549	621,381		3,432,095	0.9
1962	17,231	12,481	4,750		3,436,845	0.9
1963	16,590,089	11,822,254	4,767,835		8,204,680	2.1
1965	106,067	74,000	32,067		8,236,747	2.1
1970	11,607,799	8,246,137	3,361,662		11,598,409	3.0
1971	6,420,684	4,982,631	1,438,053		13,036,462	3.3
1972	891,935	580,169	311,766		13,348,228	3.4
1973	908,677	640,599	268,078		13,616,306	3.5
1974	112,593	83,652	28,941		13,645,247	3.5
1975	3,619,393	2,454,202	1,165,191		14,810,438	3.8
1976	414,372	266,026	148,346		14,958,784	3.8
1977	139,560	98,058	41,502		15,000,286	3.8
1978	533,355	336,635	196,720		15,197,006	3.9
1979	648,239	392,436	255,803		15,452,809	3.9
1980	3,292,645	2,044,659	1,247,986		16,700,795	4.3
1981	1,830,814	1,013,164	817,650		17,518,445	4.5
1982	1,011,713	574,000	437,713		17,956,158	4.6
1983	952,822	556,836	395,986		18,352,144	4.7
1984	868,015	510,177	357,838		18,709,982	4.8
1985	1,322,088	789,101	532,987		19,242,969	4.9
1986	28,648,794	17,777,064	10,871,730		30,114,699	7.7
1987	957,951	618,967	338,984		30,453,683	7.8
1988	1,308,575	722,768	585,807		31,039,490	7.9
1989	7,622,572	4,515,889	3,106,683		34,146,173	8.7
1990	8,170,802	4,591,532	3,579,270		37,725,443	9.6
1991	6,273,416	3,292,971	2,980,445		40,705,888	10.4
1992	1,141,280	649,538	491,742		41,197,630	10.5
1993	1,346,853	631,259	715,594		41,913,224	10.7
1994	2,713,703	1,306,709	1,406,994		43,320,218	11.0
1995	5,839,185	2,868,245	2,970,940		46,291,158	11.8
1996	8,073,061	5,149,397	2,923,664		49,214,822	12.5
1997	5,282,399	2,288,360	2,994,039		52,208,861	13.3

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1998	15,434,042	7,723,139	7,710,903		59,919,764	15.3
1999	15,949,672	7,242,815	8,706,857		68,626,621	17.5
2000	9,545,299	3,715,234	5,830,065		74,456,686	19.0
2001	12,099,300	5,113,475	6,985,825		81,442,511	20.8
2002	8,346,798	3,425,379	4,921,419		86,363,930	22.0
2003	16,329,615	7,961,699	8,367,916		94,731,846	24.1
2004	6,448,214	2,016,869	4,431,345		99,163,191	25.3
2005	17,872,614	7,162,529	10,710,085		109,873,276	28.0
2006	6,056,330	2,413,131	3,643,199		113,516,475	28.9
2007	18,182,720	7,741,969	10,440,751		123,957,226	31.6
2008	5,413,674	1,729,247	3,684,427		127,641,653	32.5
2009	9,366,852	3,303,459	6,063,393		133,705,046	34.1
2010	4,388,688	1,532,688	2,856,000		136,561,046	34.8
2011	8,826,358	2,516,906	6,309,452		142,870,498	36.4
2012	3,036,446	840,746	2,195,700		145,066,198	37.0
2013	8,945,269	1,921,379	7,023,890		152,090,088	38.8
2014	3,452,410	934,634	2,517,776		154,607,864	39.4
2015	9,070,140	2,173,959	6,896,181		161,504,045	41.2
2016	8,345,994	2,304,853	6,041,141		167,545,186	42.7
2017	17,260,076	3,353,241	13,906,835		181,452,021	46.2
2018	41,126,057	5,498,785	35,627,272		217,079,293	55.3
2019	31,922,760	4,771,202	27,151,558		244,230,851	62.2
2020	51,879,345	7,577,165	44,302,180		288,533,031	73.5
2021	13,275,805	1,347,562	11,928,243		300,461,274	76.6
2022	44,101,536	3,576,516	40,525,020		340,986,294	86.9
2023	23,909,416	965,914	22,943,502		363,929,796	92.7
2024	29,046,677	504,468	28,542,209		392,472,005	100.0
TOTAL	588,617,533	196,145,528	392,472,005			

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1970	32,457	20,583		11,874	11,874	0.0
1972	860,681	564,622		296,059	307,933	1.3
1973	300,307	224,870		75,437	383,370	1.6
1977	20,700	13,252		7,448	390,818	1.6
1980	443,326	309,942		133,384	524,202	2.1
1981	518,829	301,327		217,502	741,704	3.0
1982	141,900	79,162		62,738	804,442	3.3
1983	13,000	9,570		3,430	807,872	3.3
1984	53,053	42,455		10,598	818,470	3.3
1986	652,634	395,244		257,390	1,075,860	4.4
1987	513,135	319,291		193,844	1,269,704	5.2
1991	24,968	10,201		14,767	1,284,471	5.2
1999	5,404,048	2,302,831	3,101,217		4,385,688	17.8
2001	745,942	331,686		414,256	4,799,944	19.5
2002	872,209	376,243		495,966	5,295,910	21.5
2003	971,761	405,786		565,975	5,861,885	23.8
2004	1,042,760	403,740		639,020	6,500,905	26.4
2005	75,000	30,091		44,909	6,545,814	26.6
2006	474,301	177,662		296,639	6,842,453	27.8
2007	729,942	279,929		450,013	7,292,466	29.7
2008	51,125	17,450		33,675	7,326,141	29.8
2010	1,745,850	369,558	1,376,292		8,702,433	35.4
2011	2,417,047	875,113	1,541,934		10,244,367	41.7
2012	610,714	144,614		466,100	10,710,467	43.5
2013	56,191	12,113		44,078	10,754,545	43.7
2014	104,526	17,472		87,054	10,841,599	44.1
2015	123,824	18,016		105,808	10,947,407	44.5
2017	7,518,573	991,949	6,526,624		17,474,031	71.0
2019	2,345,646	285,374	2,060,272		19,534,303	79.4
2020	1,525,804	128,946	1,396,858		20,931,161	85.1
2021	536,291	53,410	482,881		21,414,042	87.1
2022	1,304,601	63,066	1,241,535		22,655,577	92.1
2023	1,578,707	49,497	1,529,210		24,184,787	98.3
2024	415,208	5,816	409,392		24,594,179	100.0
TOTAL	34,225,060	9,630,881	24,594,179			

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1.5						
NET SALVAGE PERCENT.. 0						
1960	157.49	148	130	27	3.99	7
1983	6,918.20	5,598	4,911	2,007	9.78	205
1992	11,401.23	8,152	7,151	4,250	12.95	328
1995	44,836.58	30,292	26,573	18,264	14.17	1,289
1997	25,086.68	16,281	14,282	10,805	14.87	727
1998	60,976.01	38,622	33,880	27,096	15.34	1,766
1999	458.46	283	248	210	15.82	13
2000	160,600.72	96,393	84,559	76,042	16.32	4,659
2001	842,287.91	490,885	430,620	411,668	16.82	24,475
2002	12,734.16	7,192	6,309	6,425	17.34	371
2005	15,216.74	7,745	6,794	8,423	18.81	448
2007	1,245,570.77	581,931	510,488	735,083	19.96	36,828
2009	942,537.29	398,882	349,912	592,625	21.13	28,047
2010	874,176.46	349,845	306,895	567,281	21.73	26,106
2011	1,974,489.66	741,026	650,051	1,324,439	22.47	58,943
2014	1,511.06	454	398	1,113	24.47	45
2016	219,871.74	54,198	47,544	172,328	25.98	6,633
2017	99,989.06	21,898	19,210	80,779	26.75	3,020
2018	902.31	172	151	751	27.51	27
2019	1,478.89	241	211	1,268	28.28	45
2020	22,595,046.25	3,018,698	2,648,098	19,946,948	29.17	683,817
2021	321,944.52	33,675	29,541	292,404	29.95	9,763
2022	262,840.68	19,713	17,293	245,548	30.83	7,965
2023	14,222,691.06	642,866	563,942	13,658,749	31.72	430,604
2024	498,518.89	7,478	6,560	491,959	32.72	15,035
	44,442,242.82	6,572,668	5,765,751	38,676,492		1,341,166

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.8 3.02

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1960	2,479,549.20	2,143,074	2,137,840	341,709	10.13	33,732
1971	516.33	406	405	111	14.53	8
1973	936.06	723	721	215	15.17	14
1975	779,627.03	586,591	585,158	194,469	16.29	11,938
1978	1,310.78	951	949	362	17.60	21
1981	871.98	607	606	266	19.00	14
1982	9,880.24	6,760	6,743	3,137	19.61	160
1983	43,097.57	29,151	29,080	14,018	19.85	706
1984	4,461.47	2,963	2,956	1,505	20.48	73
1985	17,614.21	11,481	11,453	6,161	21.10	292
1986	1,133,377.99	728,762	726,982	406,396	21.38	19,008
1989	673,455.28	408,787	407,789	265,666	22.98	11,561
1990	1,278,026.39	758,381	756,529	521,497	23.64	22,060
1991	418,845.21	242,763	242,170	176,675	24.30	7,271
1992	229,459.40	130,517	130,198	99,261	24.64	4,028
1994	440,527.55	239,162	238,578	201,950	25.68	7,864
1995	488,040.10	257,685	257,056	230,984	26.37	8,759
1996	891,111.84	459,635	458,512	432,600	26.75	16,172
1997	334,495.33	167,415	167,006	167,489	27.45	6,102
1998	369,716.98	180,274	179,834	189,883	27.85	6,818
1999	279,924.74	132,068	131,745	148,180	28.55	5,190
2000	373,689.38	171,224	170,806	202,883	28.97	7,003
2001	1,157,079.63	511,198	509,949	647,131	29.69	21,796
2003	1,686,759.78	692,584	690,892	995,868	30.86	32,271
2004	445,052.63	176,063	175,633	269,420	31.32	8,602
2005	7,566.60	2,877	2,870	4,697	31.78	148
2006	507,780.91	184,121	183,671	324,110	32.52	9,966
2007	1,672,386.80	579,482	578,067	1,094,320	33.01	33,151
2008	457,821.66	151,081	150,712	307,110	33.50	9,167
2009	795,600.49	249,103	248,494	547,106	34.00	16,091
2010	88,800.79	26,267	26,203	62,598	34.52	1,813
2012	1,115,274.32	289,971	289,263	826,011	35.58	23,216
2013	845,084.73	204,088	203,589	641,496	36.12	17,760
2014	183,927.76	40,942	40,842	143,086	36.67	3,902
2015	146,899.17	29,997	29,924	116,975	37.01	3,161
2016	225,810.43	41,639	41,537	184,273	37.59	4,902
2017	1,322,876.93	218,275	217,742	1,105,135	37.95	29,121
2018	179,393.54	26,012	25,948	153,446	38.34	4,002
2019	142,360.66	17,767	17,724	124,637	38.56	3,232
2020	1,502,884.66	156,300	155,918	1,346,967	38.79	34,725

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
2022	85,594.34	5,178	5,166	80,428	38.82	2,072
2023	111,467.91	4,213	4,202	107,266	38.18	2,809
2024	48,705.56	672	671	48,035	35.86	1,340
	22,977,664.36	10,267,210	10,242,133	12,735,532		432,041
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.5 1.88

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1970	3,194,102.35	2,698,378	2,609,530	584,572	10.01	58,399
1971	7,257.94	6,097	5,896	1,362	10.19	134
1972	28,368.63	23,682	22,902	5,467	10.39	526
1973	26,758.17	22,049	21,323	5,435	11.00	494
1980	26,204.76	20,290	19,622	6,583	12.97	508
1981	3,971.63	3,041	2,941	1,031	13.32	77
1983	45,597.37	34,061	32,939	12,658	14.06	900
1985	60,518.43	43,985	42,537	17,981	14.85	1,211
1986	8,714,359.44	6,240,353	6,034,882	2,679,477	15.26	175,588
1987	628,660.67	445,595	430,923	197,738	15.41	12,832
1989	2,638,411.50	1,807,840	1,748,315	890,096	16.31	54,574
1991	1,079,880.45	716,285	692,700	387,180	17.01	22,762
1992	73,382.87	47,934	46,356	27,027	17.25	1,567
1993	161,282.35	103,124	99,729	61,553	17.76	3,466
1994	300,971.07	189,100	182,874	118,097	18.04	6,546
1995	751,221.24	463,203	447,951	303,270	18.34	16,536
1997	1,080,234.21	635,718	614,786	465,448	19.23	24,204
1998	9,874,451.86	5,677,810	5,490,861	4,383,591	19.59	223,767
1999	2,144,326.28	1,197,392	1,157,966	986,360	20.16	48,927
2000	23,827.96	12,960	12,533	11,295	20.55	550
2001	2,816,903.05	1,489,578	1,440,532	1,376,371	20.94	65,729
2002	2,495,439.47	1,280,160	1,238,009	1,257,430	21.36	58,868
2003	3,889,232.80	1,931,393	1,867,799	2,021,434	21.79	92,769
2004	35,544.37	17,051	16,490	19,054	22.24	857
2005	1,497,016.44	691,921	669,139	827,877	22.69	36,486
2006	2,493,742.81	1,107,222	1,070,765	1,422,978	23.17	61,415
2007	696,822.82	296,289	286,533	410,290	23.65	17,348
2008	501,387.43	203,513	196,812	304,575	24.15	12,612
2009	2,666,516.25	1,029,275	995,385	1,671,131	24.66	67,767
2010	294,688.07	107,679	104,134	190,554	25.18	7,568
2011	1,300,349.83	447,580	432,843	867,507	25.72	33,729
2012	145,223.17	46,834	45,292	99,931	26.26	3,805
2013	177,404.74	53,257	51,503	125,902	26.81	4,696
2014	210,999.11	58,278	56,359	154,640	27.52	5,619
2015	661,181.19	167,080	161,579	499,602	28.09	17,786
2016	620,062.62	141,746	137,079	482,984	28.68	16,840
2017	338,124.65	68,707	66,445	271,680	29.40	9,241
2018	1,529,251.56	272,360	263,392	1,265,860	30.00	42,195
2019	13,669,287.02	2,074,998	2,006,676	11,662,611	30.73	379,519
2020	8,120,933.35	1,015,929	982,478	7,138,455	31.47	226,834
2021	247,146.90	24,220	23,422	223,725	32.21	6,946

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
2022	100,472.73	7,053	6,821	93,652	33.09	2,830
2023	1,168,468.02	49,426	47,799	1,120,669	33.96	33,000
2024	347,575.13	4,936	4,773	342,802	34.83	9,842
	76,887,562.71	32,975,382	31,889,625	44,997,938		1,867,869
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.1 2.43

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
1991	1,562,131.04	863,546	804,720	757,411	27.10	27,949
2006	28,782.49	9,636	8,980	19,802	36.75	539
2007	5,043.10	1,606	1,497	3,546	37.45	95
2008	2,260.21	683	636	1,624	38.14	43
2011	627.27	158	147	480	39.98	12
2012	33,521.87	7,878	7,341	26,181	40.69	643
2018	1,113.34	143	133	980	44.26	22
2022	100,963.46	5,250	4,892	96,071	45.58	2,108
2023	471,445.65	15,086	14,059	457,387	45.45	10,064
2024	7,569.37	86	80	7,489	43.75	171
	2,213,457.80	904,072	842,485	1,370,973		41,646
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.9 1.88

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1982	5,499.36	4,207	4,707	792	13.06	61
1983	12,998.49	9,818	10,984	2,014	13.45	150
1986	533,051.60	381,718	427,048	106,004	15.26	6,947
1988	78,189.39	53,935	60,340	17,849	16.41	1,088
1989	683,381.41	463,333	518,354	165,027	16.86	9,788
1993	41,014.58	25,322	28,329	12,686	19.52	650
1999	373,089.06	194,081	217,129	155,960	23.52	6,631
2000	6,795.65	3,413	3,818	2,978	24.28	123
2017	42,080.40	7,070	7,910	34,170	37.14	920
2019	1,565.76	195	218	1,348	38.75	35
2020	1,253.99	128	143	1,111	39.55	28
2022	72,910.86	4,192	4,690	68,221	40.98	1,665
2024	1,585.22	19	21	1,564	41.87	37
	1,853,415.77	1,147,431	1,283,691	569,725		28,123
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.3 1.52

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 355.2 POWER GENERATING EQUIPMENT - COLLECTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
2006	18,707.42	11,352	10,852	7,855	11.99	655
2008	23,853.57	13,224	12,641	11,213	13.26	846
2009	525.89	276	264	262	14.00	19
2010	41,132.43	20,398	19,499	21,633	14.74	1,468
2013	2,194.10	888	849	1,345	16.91	80
2014	3,842.34	1,432	1,369	2,473	17.67	140
2022	52,660.43	4,992	4,772	47,888	23.88	2,005
2023	70,325.94	4,037	3,858	66,468	24.61	2,701
2024	19,859.94	389	372	19,488	25.07	777
	233,102.06	56,988	54,476	178,626		8,691

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6 3.73

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1960	314,626.22	314,626	314,626			
1971	0.01					
1975	102,123.69	102,113	102,124			
1985	19,913.03	18,643	18,797	1,116	2.69	415
1991	51,094.43	45,188	45,561	5,533	4.38	1,263
1994	51,083.18	43,472	43,831	7,252	5.34	1,358
1995	43,289.34	36,138	36,437	6,852	5.84	1,173
1996	410,472.45	336,916	339,699	70,773	6.22	11,378
1999	269,312.74	206,724	208,432	60,881	7.72	7,886
2001	131,410.38	95,430	96,218	35,192	8.86	3,972
2003	5,123.43	3,492	3,521	1,602	10.04	160
2006	29,562.12	17,938	18,086	11,476	11.99	957
2007	163,499.77	94,993	95,778	67,722	12.62	5,366
2008	9,021.02	5,001	5,042	3,979	13.26	300
2009	40,938.34	21,509	21,687	19,251	14.00	1,375
2012	137,787.22	60,103	60,599	77,188	16.15	4,779
2014	3,305.32	1,232	1,242	2,063	17.67	117
2015	11,240.82	3,823	3,855	7,386	18.43	401
2017	168,237.73	45,929	46,308	121,930	19.97	6,106
2018	9,305.15	2,220	2,238	7,067	20.75	341
2020	59,992.86	10,067	10,150	49,843	22.31	2,234
2023	17,250.17	990	998	16,252	24.61	660
2024	40,349.89	791	798	39,552	25.07	1,578
	2,088,939.31	1,467,338	1,476,027	612,912		51,819

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 2.48

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1972	12,283.23	12,283	12,283			
1988	143,517.88	131,491	139,963	3,555	3.34	1,064
1990	251,569.85	225,658	240,198	11,372	3.96	2,872
1992	65,771.70	57,498	61,203	4,569	4.68	976
1995	21,885.67	18,270	19,447	2,439	5.84	418
1996	38,635.29	31,712	33,755	4,880	6.22	785
1998	95,653.64	75,031	79,865	15,789	7.28	2,169
2000	110,410.30	82,499	87,815	22,595	8.29	2,726
2001	22,091.98	16,043	17,077	5,015	8.86	566
2002	73,481.71	51,746	55,080	18,402	9.45	1,947
2003	332,385.46	226,554	241,151	91,234	10.04	9,087
2004	39,696.87	26,121	27,804	11,893	10.65	1,117
2006	105,998.71	64,320	68,464	37,535	11.99	3,131
2007	42,610.45	24,757	26,352	16,258	12.62	1,288
2008	184,085.53	102,057	108,633	75,453	13.26	5,690
2009	53,694.69	28,211	30,029	23,666	14.00	1,690
2010	156,508.14	77,612	82,613	73,895	14.74	5,013
2011	57,245.78	26,740	28,463	28,783	15.40	1,869
2012	1,213.11	529	563	650	16.15	40
2013	1,257.10	509	542	715	16.91	42
2014	5,454.43	2,033	2,164	3,290	17.67	186
2015	126,527.71	43,032	45,805	80,723	18.43	4,380
2016	89,787.79	27,547	29,322	60,466	19.20	3,149
2017	8,674.65	2,368	2,521	6,154	19.97	308
2018	42,510.15	10,143	10,797	31,713	20.75	1,528
2019	1,551,255.21	315,680	336,019	1,215,236	21.53	56,444
2020	936,186.04	157,092	167,214	768,972	22.31	34,468
2021	25,424.74	3,346	3,562	21,863	23.10	946
2022	232,102.59	22,003	23,420	208,683	23.88	8,739
2023	55,546.94	3,188	3,393	52,154	24.61	2,119
2024	373,247.29	7,316	7,788	365,459	25.07	14,578
	5,256,714.63	1,873,389	1,993,305	3,263,410		169,335

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.3 3.22

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1943	19,687.70	17,650	15,743	3,945	9.41	419
1950	19,131.75	16,534	14,747	4,385	11.71	374
1955	8,129.06	6,837	6,098	2,031	13.14	155
1959	6,023.68	4,892	4,363	1,661	15.15	110
1960	827,367.87	667,024	594,937	232,431	15.50	14,996
1962	15,542.17	12,337	11,004	4,538	16.24	279
1963	1,419,777.61	1,108,846	989,011	430,767	17.24	24,986
1965	62,922.95	48,300	43,080	19,843	18.02	1,101
1970	5,611.63	4,067	3,627	1,985	20.69	96
1971	4,525.56	3,220	2,872	1,654	21.68	76
1972	699,083.52	491,805	438,655	260,429	22.13	11,768
1973	596,323.75	414,564	369,761	226,563	22.58	10,034
1974	5,533.20	3,800	3,389	2,144	23.03	93
1975	665,980.19	448,338	399,885	266,095	24.03	11,073
1976	240,970.73	160,101	142,799	98,172	24.50	4,007
1977	43,149.79	28,285	25,228	17,922	24.96	718
1978	7,090.77	4,550	4,058	3,033	25.96	117
1980	991,250.39	617,549	550,809	440,441	26.93	16,355
1981	1,574,987.75	959,168	855,509	719,479	27.93	25,760
1982	393,963.68	236,063	210,551	183,413	28.43	6,451
1983	124,500.92	73,368	65,439	59,062	28.92	2,042
1984	277,837.55	159,784	142,516	135,322	29.92	4,523
1985	277,506.18	156,735	139,796	137,710	30.43	4,525
1986	12,683,195.39	7,031,564	6,271,647	6,411,548	30.94	207,225
1987	59,331.92	32,039	28,576	30,756	31.94	963
1988	1,000,900.90	529,677	472,434	528,467	32.47	16,276
1989	617,069.59	319,827	285,263	331,807	32.99	10,058
1990	942,162.35	474,567	423,279	518,883	33.99	15,266
1991	501,496.76	246,937	220,250	281,247	34.53	8,145
1992	270,741.67	130,227	116,153	154,589	35.07	4,408
1993	107,011.16	49,889	44,497	62,514	36.07	1,733
1994	1,281,398.04	582,267	519,340	762,058	36.62	20,810
1995	2,538,643.96	1,115,988	995,381	1,543,263	37.61	41,033
1996	1,153,747.50	493,227	439,923	713,824	38.17	18,701
1997	3,517,598.10	1,460,507	1,302,667	2,214,931	38.73	57,189
1998	3,171,172.38	1,269,103	1,131,948	2,039,224	39.72	51,340
1999	4,829,002.80	1,871,721	1,669,440	3,159,563	40.29	78,421
2000	2,909,413.43	1,083,466	966,373	1,943,040	41.29	47,058
2001	4,783,726.63	1,720,228	1,534,319	3,249,408	41.86	77,626
2002	4,369,904.66	1,504,121	1,341,567	3,028,338	42.86	70,657
2003	1,563,334.98	517,620	461,680	1,101,655	43.44	25,360

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2004	2,599,708.93	826,187	736,899	1,862,810	44.01	42,327
2005	6,686,445.15	2,020,644	1,802,269	4,884,176	45.02	108,489
2006	1,402,910.19	404,880	361,124	1,041,786	45.60	22,846
2007	1,230,902.17	336,036	299,720	931,182	46.60	19,982
2008	2,153,625.98	557,789	497,508	1,656,118	47.20	35,087
2009	871,415.65	212,103	189,181	682,235	48.19	14,157
2010	372,143.38	85,258	76,044	296,099	48.79	6,069
2011	1,353,949.07	288,797	257,586	1,096,363	49.79	22,020
2012	871,003.19	173,155	154,442	716,561	50.39	14,220
2013	92,669.08	16,940	15,109	77,560	51.40	1,509
2014	164,520.26	27,639	24,652	139,868	52.00	2,690
2015	1,235,710.82	187,828	167,529	1,068,182	53.00	20,154
2016	636,103.65	87,019	77,615	558,489	53.61	10,418
2017	5,453,196.45	658,746	587,553	4,865,643	54.61	89,098
2018	107,125.94	11,280	10,061	97,065	55.23	1,757
2019	649,187.48	58,167	51,881	597,306	55.85	10,695
2020	1,545,507.39	113,440	101,180	1,444,327	56.85	25,406
2021	531,070.69	30,483	27,189	503,882	57.48	8,766
2022	1,457,661.30	60,056	53,565	1,404,096	58.11	24,163
2023	713,949.67	17,849	15,920	698,030	58.38	11,957
2024	1,817,598.49	15,450	13,780	1,803,818	58.32	30,930
	86,533,155.55	32,266,538	28,779,421	57,753,734		1,415,067

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.8 1.64

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1928	352,102.23	332,983	297,418	54,684	5.54	9,871
1939	971,335.94	888,578	793,672	177,664	7.96	22,320
1942	1,629,240.96	1,478,536	1,320,619	308,622	8.41	36,697
1944	2,101,085.09	1,877,530	1,676,997	424,088	9.59	44,222
1947	1,252,641.72	1,106,709	988,505	264,137	10.22	25,845
1950	1,130,508.06	985,351	880,109	250,399	10.97	22,826
1952	1,454,395.89	1,254,853	1,120,826	333,570	11.53	28,931
1955	2,404,083.93	2,038,423	1,820,706	583,378	12.47	46,783
1958	1,166,907.81	969,934	866,339	300,569	13.50	22,264
1960	117,962.58	96,635	86,314	31,649	14.24	2,223
1963	15,170,310.90	12,128,664	10,833,243	4,337,068	15.42	281,263
1965	37,212.55	29,003	25,905	11,308	16.84	671
1970	8,003,600.64	5,932,269	5,298,664	2,704,937	19.03	142,141
1971	358,618.82	262,868	234,792	123,827	19.49	6,353
1972	91,362.34	66,192	59,122	32,240	19.96	1,615
1973	39,821.00	28,504	25,460	14,361	20.45	702
1975	1,721,660.80	1,201,719	1,073,368	648,293	21.42	30,266
1976	22,790.94	15,696	14,020	8,771	21.92	400
1977	392.66	265	237	156	22.92	7
1978	394,158.40	262,115	234,119	160,039	23.43	6,831
1979	517,371.35	338,982	302,776	214,595	23.94	8,964
1980	1,537,423.92	991,946	886,000	651,424	24.47	26,621
1981	131,980.56	83,821	74,868	57,113	24.99	2,285
1982	468,827.45	292,923	261,637	207,190	25.52	8,119
1983	500,529.78	307,425	274,590	225,940	26.07	8,667
1985	584,316.04	346,207	309,230	275,086	27.17	10,125
1986	1,119,264.21	646,375	577,338	541,926	28.17	19,238
1987	104,998.86	59,450	53,100	51,899	28.73	1,806
1988	43,485.85	24,126	21,549	21,937	29.29	749
1989	1,654,315.81	898,624	802,645	851,671	29.86	28,522
1990	3,113,959.13	1,654,446	1,477,740	1,636,219	30.44	53,752
1991	2,463,417.75	1,279,006	1,142,400	1,321,018	31.02	42,586
1992	234,742.52	119,014	106,303	128,440	31.60	4,065
1993	1,031,022.49	509,944	455,479	575,543	32.19	17,880
1994	482,771.42	231,151	206,463	276,308	33.20	8,323
1995	907,768.37	423,111	377,920	529,848	33.79	15,681
1996	1,031,056.43	467,275	417,367	613,689	34.39	17,845
1997	29,791.30	13,108	11,708	18,083	35.00	517
1998	1,351,395.48	576,505	514,930	836,465	35.61	23,490
1999	4,103,214.17	1,695,038	1,513,997	2,589,217	36.23	71,466
2000	4,993,187.78	1,994,279	1,781,277	3,211,911	36.85	87,162

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2001	930,089.79	358,457	320,171	609,919	37.48	16,273
2002	111,928.39	41,548	37,110	74,818	38.11	1,963
2003	1,601,472.76	571,566	510,519	1,090,954	38.74	28,161
2004	2,826,020.01	967,629	864,280	1,961,740	39.38	49,816
2005	1,350,084.98	442,288	395,049	955,036	40.02	23,864
2006	568,580.22	177,738	158,754	409,826	40.67	10,077
2007	2,462,369.15	732,555	654,313	1,808,056	41.32	43,757
2008	1,032,482.76	291,367	260,247	772,236	41.98	18,395
2009	2,077,461.68	553,851	494,696	1,582,766	42.64	37,119
2010	1,254,231.37	314,561	280,964	973,267	43.31	22,472
2011	3,059,919.22	718,775	642,005	2,417,914	43.97	54,990
2012	254,804.25	55,751	49,796	205,008	44.64	4,592
2013	6,969,530.41	1,410,633	1,259,968	5,709,562	45.32	125,983
2014	1,276,436.17	237,162	211,832	1,064,604	46.00	23,144
2015	2,625,220.52	443,925	396,511	2,228,710	46.68	47,744
2016	1,269,868.70	194,290	173,539	1,096,330	47.06	23,296
2017	2,533,608.41	344,064	307,316	2,226,292	47.75	46,624
2018	34,809,580.73	4,142,340	3,699,910	31,109,671	48.14	646,233
2019	9,610,907.40	978,390	873,892	8,737,015	48.55	179,959
2020	3,121,832.43	262,858	234,783	2,887,049	48.97	58,955
2021	5,338,651.04	353,419	315,671	5,022,980	49.41	101,659
2022	5,433,427.09	261,891	233,919	5,199,508	49.32	105,424
2023	3,351,787.39	99,213	88,617	3,263,170	49.26	66,244
2024	11,015,199.11	114,558	102,322	10,912,877	47.35	230,473
	169,710,527.91	57,978,412	51,785,936	117,924,592		3,157,311
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.3 1.86

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 362 SPECIAL COLLECTING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1995	11,400.44	7,264	6,194	5,206	16.80	310
	11,400.44	7,264	6,194	5,206		310
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.8 2.72

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 363 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1928	150,817.97	146,987	150,818			
1939	428,248.17	406,408	428,248			
1942	540,914.66	508,730	539,457	1,458	5.22	279
1943	15,889.57	14,892	15,791	99	5.46	18
1944	754,254.16	698,289	740,465	13,789	6.45	2,138
1945	4,800.42	4,427	4,694	106	6.71	16
1947	192,477.89	176,021	186,652	5,826	7.25	804
1950	168,895.29	152,242	161,437	7,458	8.15	915
1952	213,546.12	190,440	201,942	11,604	8.80	1,319
1955	639,207.18	559,754	593,562	45,645	9.87	4,625
1958	167,593.17	143,761	152,444	15,149	11.02	1,375
1959	4,315.58	3,647	3,867	449	12.02	37
1960	138,386.49	116,037	123,045	15,341	12.42	1,235
1962	1,688.74	1,393	1,477	212	13.26	16
1965	5,931.82	4,729	5,015	917	15.13	61
1970	330,677.69	246,884	261,795	68,883	18.50	3,723
1971	6,034,604.22	4,455,348	4,724,445	1,310,159	18.96	69,101
1972	50,696.34	36,729	38,947	11,749	19.96	589
1973	10,207.10	7,306	7,747	2,460	20.45	120
1974	107,059.53	75,691	80,263	26,797	20.93	1,280
1975	186,588.06	129,306	137,116	49,472	21.93	2,256
1976	150,610.45	102,987	109,207	41,403	22.43	1,846
1977	72,604.56	48,631	51,568	21,037	23.42	898
1978	106,083.89	70,047	74,278	31,806	23.92	1,330
1979	130,867.51	84,553	89,660	41,208	24.92	1,654
1980	274,387.58	174,620	185,167	89,221	25.43	3,508
1981	118,103.44	73,980	78,448	39,655	25.94	1,529
1982	115,457.64	70,660	74,928	40,530	26.94	1,504
1983	219,179.86	130,982	138,893	80,287	27.94	2,874
1984	585,715.50	343,932	364,705	221,010	28.47	7,763
1985	196,992.55	112,837	119,652	77,341	29.46	2,625
1986	81,174.11	45,628	48,384	32,790	29.99	1,093
1987	128,721.87	70,475	74,732	53,990	30.99	1,742
1988	28,183.92	15,123	16,036	12,148	31.52	385
1989	1,343,358.39	700,964	743,302	600,056	32.53	18,446
1990	1,151,556.75	584,070	619,347	532,210	33.52	15,877
1991	64,814.63	32,135	34,076	30,739	34.07	902
1992	29,125.91	14,010	14,856	14,270	35.07	407
1993	6,522.60	3,041	3,225	3,298	36.07	91
1994	22,007.24	9,934	10,534	11,473	37.07	309
1995	151,000.74	66,380	70,389	80,612	37.61	2,143

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 363 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1996	187,356.14	79,551	84,356	103,000	38.62	2,667
1997	152,899.92	62,658	66,442	86,458	39.61	2,183
1998	180,466.51	71,248	75,551	104,916	40.62	2,583
1999	1,173,368.98	448,814	475,922	697,447	41.17	16,941
2000	276,922.91	101,769	107,916	169,007	42.17	4,008
2001	553,807.27	195,217	207,008	346,799	43.17	8,033
2002	70,734.04	23,873	25,315	45,419	44.17	1,028
2003	171,004.48	55,149	58,480	112,524	45.17	2,491
2004	355,869.77	109,430	116,039	239,831	46.17	5,195
2005	2,600,370.52	765,549	811,788	1,788,583	46.73	38,275
2006	228,028.70	63,711	67,559	160,470	47.72	3,363
2007	419,643.58	110,870	117,566	302,078	48.73	6,199
2008	183,421.96	45,709	48,470	134,952	49.72	2,714
2009	431,310.36	100,927	107,023	324,287	50.73	6,392
2010	340,317.35	74,529	79,030	261,287	51.72	5,052
2011	10,815.99	2,204	2,337	8,479	52.73	161
2012	8,160.27	1,541	1,634	6,526	53.72	121
2013	88,268.82	15,323	16,249	72,020	54.73	1,316
2014	192,042.95	30,458	32,298	159,745	55.72	2,867
2015	396,366.91	56,839	60,272	336,095	56.73	5,924
2016	243,235.02	31,426	33,324	209,911	57.29	3,664
2017	337,026.74	38,421	40,742	296,285	58.29	5,083
2018	377,203.45	37,268	39,519	337,684	59.29	5,695
2019	822,168.50	68,733	72,884	749,284	60.29	12,428
2020	699,933.09	47,875	50,767	649,166	61.29	10,592
2021	848,649.82	45,148	47,875	800,775	62.29	12,856
2022	917,331.06	34,859	36,964	880,367	63.29	13,910
2023	1,655,620.51	37,748	40,028	1,615,593	64.29	25,130
2024	676,886.26	5,144	5,454	671,432	65.29	10,284
	29,722,501.19	13,596,001	14,409,426	15,313,075		373,988

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.26

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 364 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2.5						
NET SALVAGE PERCENT.. 0						
1960	30,809.99	29,214	30,587	223	3.52	63
1973	173.13	157	164	9	5.32	2
1975	23,066.04	20,667	21,638	1,428	5.75	248
1985	7,409.00	6,234	6,527	882	7.45	118
1990	1,883.31	1,520	1,591	292	8.24	35
1992	13,227.16	10,489	10,982	2,245	8.48	265
1994	15,360.77	11,948	12,510	2,851	8.71	327
1996	159,754.31	121,573	127,287	32,467	8.95	3,628
2000	3,825.19	2,755	2,884	941	9.51	99
2001	10,146.89	7,178	7,515	2,632	9.72	271
2003	61,936.33	41,943	43,914	18,022	10.25	1,758
2006	15,945.78	9,853	10,316	5,630	11.44	492
2007	18,779.59	11,174	11,699	7,081	11.91	595
2008	58,049.39	33,140	34,698	23,351	12.40	1,883
2009	18,573.69	10,134	10,610	7,964	12.91	617
2010	19,887.69	10,294	10,778	9,110	13.51	674
2011	7,079.27	3,460	3,623	3,456	14.12	245
2012	34,080.01	15,636	16,371	17,709	14.75	1,201
2013	1,185.71	506	530	656	15.46	42
2014	1,759.60	693	726	1,034	16.17	64
2015	28,757.77	10,353	10,840	17,918	16.89	1,061
2017	21,151.63	6,123	6,411	14,741	18.41	801
2018	8,811.91	2,228	2,333	6,479	19.21	337
2019	475,319.97	102,194	106,996	368,324	20.08	18,343
2020	45,347.80	8,040	8,418	36,930	20.88	1,769
2021	37,244.53	5,162	5,404	31,841	21.75	1,464
2022	10,304.78	1,025	1,073	9,232	22.63	408
2023	5,330.73	319	334	4,997	23.56	212
2024	25,899.99	518	542	25,358	24.56	1,032
	1,161,101.96	484,530	507,301	653,801		38,054

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 3.28

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 370 RECEIVING WELLS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. 0						
1971	183.84	169	145	39	4.64	8
1973	233.55	212	183	51	5.32	10
1975	323.92	290	250	74	5.75	13
1978	429.32	377	325	104	6.41	16
1990	788,855.86	609,628	524,801	264,055	10.14	26,041
1992	114,766.34	85,788	73,851	40,915	10.98	3,726
1996	467,489.89	321,072	276,397	191,093	13.00	14,699
1998	184,463.33	120,750	103,948	80,515	13.98	5,759
1999	461,295.54	292,923	252,164	209,132	14.66	14,265
2000	71,540.68	44,169	38,023	33,518	15.18	2,208
2003	694,029.86	386,436	332,666	361,364	17.11	21,120
2004	89,269.41	47,759	41,114	48,155	17.82	2,702
2005	51,250.80	26,281	22,624	28,627	18.52	1,546
2006	60,979.67	29,892	25,733	35,247	19.24	1,832
2007	76,608.42	35,661	30,699	45,909	20.09	2,285
2009	3,381.59	1,410	1,214	2,168	21.67	100
2015	110,203.09	28,686	24,694	85,509	27.00	3,167

3,175,305.11 2,031,503 1,748,831 1,426,475 99,497

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 3.13

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L1.5						
NET SALVAGE PERCENT.. 0						
1905	193,581.15	193,581	193,581			
1960	420,069.68	390,161	420,070			
1970	65,506.07	58,549	64,646	860	6.48	133
1971	956.09	849	937	19	6.74	3
1973	72.61	64	71	2	6.98	
1975	139,461.53	121,499	134,150	5,312	7.32	726
1978	23,581.02	20,176	22,277	1,304	7.85	166
1985	157,818.32	127,801	141,109	16,709	9.28	1,801
1986	1,632,038.57	1,313,138	1,449,873	182,166	9.35	19,483
1987	32,021.38	25,579	28,242	3,779	9.45	400
1988	14,297.26	11,272	12,446	1,851	9.80	189
1990	635,016.35	490,741	541,841	93,175	10.14	9,189
1991	131,713.13	100,602	111,077	20,636	10.36	1,992
1992	98,660.94	74,706	82,485	16,176	10.42	1,552
1994	68,292.90	50,407	55,656	12,637	10.82	1,168
1995	72,738.59	52,997	58,515	14,224	10.99	1,294
1996	3,733,437.17	2,691,808	2,972,101	761,336	11.03	69,024
1997	142,293.46	100,957	111,469	30,824	11.26	2,737
1998	143,393.86	100,318	110,764	32,630	11.38	2,867
1999	1,052,255.79	724,478	799,917	252,339	11.54	21,866
2000	615,085.23	415,921	459,230	155,855	11.73	13,287
2001	415,602.12	276,375	305,153	110,449	11.84	9,328
2002	17,449.06	11,345	12,526	4,923	12.10	407
2003	651,070.28	414,341	457,486	193,584	12.28	15,764
2004	39,662.62	24,718	27,292	12,371	12.39	998
2005	2,865,020.59	1,737,348	1,918,255	946,766	12.66	74,784
2006	112,560.71	66,433	73,351	39,210	12.85	3,051
2007	376,893.05	215,017	237,406	139,487	13.17	10,591
2008	131,356.48	72,391	79,929	51,427	13.44	3,826
2009	1,010,608.35	537,239	593,181	417,427	13.66	30,558
2010	352,467.91	179,406	198,087	154,381	13.99	11,035
2011	428,395.83	207,601	229,218	199,178	14.36	13,870
2012	235,582.45	108,085	119,340	116,242	14.75	7,881
2013	350,615.59	151,185	166,928	183,688	15.17	12,109
2014	672,395.60	270,438	298,598	373,798	15.61	23,946
2015	726,025.30	269,646	297,724	428,301	16.08	26,636
2016	753,955.47	255,742	282,372	471,583	16.56	28,477
2017	1,195,962.63	365,008	403,015	792,948	17.07	46,453
2018	1,283,873.76	346,389	382,458	901,416	17.60	51,217
2019	979,001.37	228,303	252,076	726,925	18.08	40,206
2020	3,011,919.55	585,517	646,485	2,365,435	18.65	126,833

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L1.5						
NET SALVAGE PERCENT.. 0						
2021	495,891.74	76,367	84,319	411,573	19.23	21,403
2022	3,565,726.51	400,075	441,734	3,123,993	19.77	158,017
2023	1,238,479.23	85,084	93,944	1,144,535	20.33	56,298
2024	1,504,110.21	35,798	39,525	1,464,585	20.55	71,269
	31,786,917.51	13,985,455	15,410,859	16,376,058		992,834
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.5 3.12

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 371.5 PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L1.5						
NET SALVAGE PERCENT.. 0						
1970	10.91	10	10	1	6.48	
1972	345.08	306	321	24	6.67	4
1975	561.52	489	513	49	7.32	7
1978	700.69	600	629	72	7.85	9
1981	899.00	755	792	107	8.31	13
1989	10,443.56	8,156	8,553	1,891	9.95	190
1990	5,505.01	4,254	4,461	1,044	10.14	103
1995	31,889.32	23,235	24,366	7,523	10.99	685
1999	3,484.75	2,399	2,516	969	11.54	84
2001	116,392.02	77,401	81,167	35,225	11.84	2,975
2005	7,621.38	4,622	4,847	2,774	12.66	219
2006	197.48	117	123	74	12.85	6
2008	336.98	186	195	142	13.44	11
2010	3,898.84	1,985	2,081	1,818	13.99	130
2011	4,342.92	2,105	2,207	2,136	14.36	149
2017	1,518.74	464	487	1,032	17.07	60
2024	8,485.21	202	212	8,273	20.55	403
	196,633.41	127,286	133,480	63,154		5,048

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 2.57

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1970	8,289.34	7,364	7,865	424	6.85	62
1971	14,021.26	12,302	13,139	882	7.48	118
1972	158.52	138	147	12	7.74	2
1973	223,825.37	193,654	206,835	16,990	8.02	2,118
1977	23,412.82	19,685	21,025	2,388	8.99	266
1980	463,378.21	377,375	403,061	60,317	10.14	5,948
1982	18,085.08	14,450	15,434	2,651	10.69	248
1986	2,752,332.52	2,098,103	2,240,910	511,423	12.01	42,583
1987	4,216.44	3,178	3,394	822	12.25	67
1989	2,136.26	1,562	1,668	468	13.04	36
1990	2,266.68	1,634	1,745	522	13.35	39
1991	22.80	16	17	6	13.67	
1994	51,291.14	34,570	36,923	14,368	14.75	974
1995	776,470.53	513,092	548,016	228,455	15.14	15,089
1998	2,352.32	1,459	1,558	794	16.24	49
1999	1,259,938.21	761,507	813,339	446,599	16.69	26,758
2001	7,770.90	4,456	4,759	3,012	17.48	172
2002	1,195,126.68	664,251	709,463	485,664	17.98	27,011
2003	5,552,775.04	2,996,277	3,200,219	2,352,556	18.34	128,275
2004	12,362.67	6,463	6,903	5,460	18.71	292
2005	2,697,587.07	1,357,156	1,449,531	1,248,056	19.26	64,800
2006	51,041.98	24,740	26,424	24,618	19.67	1,252
2007	9,629,252.72	4,482,417	4,787,513	4,841,740	20.09	241,002
2008	607,389.02	270,592	289,010	318,379	20.54	15,500
2009	285,475.23	120,813	129,036	156,439	21.13	7,404
2010	248,600.17	99,838	106,633	141,967	21.60	6,573
2011	541,793.72	205,557	219,548	322,246	22.09	14,588
2012	138,054.67	49,175	52,522	85,533	22.59	3,786
2013	201,704.96	66,805	71,352	130,353	23.22	5,614
2014	634,137.84	194,427	207,661	426,477	23.75	17,957
2015	2,650,788.29	745,402	796,138	1,854,650	24.28	76,386
2016	3,666,885.38	932,122	995,567	2,671,318	24.94	107,110
2017	5,061,084.17	1,149,878	1,228,144	3,832,940	25.50	150,311
2018	1,666,501.74	331,467	354,028	1,312,474	26.18	50,133
2019	3,052,320.25	518,894	554,213	2,498,107	26.86	93,005
2020	6,962,233.79	974,713	1,041,057	5,921,177	27.65	214,147
2021	4,428,702.16	486,714	519,842	3,908,860	28.35	137,879

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
2022	31,421,341.82	2,482,286	2,651,243	28,770,099	29.15	986,967
2023	32,868.78	1,565	1,672	31,197	30.04	1,039
2024	10,009,403.74	159,150	169,982	9,839,421	30.95	317,913
	96,357,400.29	22,365,247	23,887,536	72,469,864		2,763,473
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.2 2.87

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1973	5,163.10	4,627	4,192	971	5.97	163
2006	27,208.44	12,837	11,630	15,578	20.71	752
2007	24,236.77	10,902	9,877	14,360	21.41	671
2008	8,178.49	3,509	3,179	4,999	21.96	228
2009	11,218.89	4,573	4,143	7,076	22.52	314
2013	31,735.34	10,073	9,126	22,609	24.73	914
2014	14,634.76	4,303	3,898	10,737	25.21	426
	122,375.79	50,824	46,045	76,331		3,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.0						2.83

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 381.5 PLANT SEWERS - RECLAIMED WATER TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2008	4,015.94	1,723	1,436	2,580	21.96	117
2010	2,248.23	867	723	1,526	23.09	66
	6,264.17	2,590	2,159	4,106		183
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.4 2.92

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 382 OUTFALL LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1972	9,637.69	8,804	7,792	1,846	4.97	371
1973	5,163.10	4,680	4,142	1,021	5.32	192
2001	311,991.19	179,645	158,987	153,004	17.31	8,839
2003	35,788.00	19,236	17,024	18,764	18.50	1,014
2011	7,619.38	2,767	2,449	5,170	23.67	218
2024	5,000.00	83	73	4,927	29.53	167
	375,199.36	215,215	190,467	184,732		10,801
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.1 2.88

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2006	329,059.46	255,679	257,874	71,185	5.31	13,406
2007	9,438.16	7,184	7,246	2,192	5.49	399
2010	321,391.65	224,621	226,550	94,842	6.25	15,175
2011	1,519.00	1,015	1,024	495	6.70	74
	661,408.27	488,499	492,694	168,715		29,054
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8						4.39

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2006	12,721.54	9,885	10,163	2,559	5.31	482
2007	3,383.22	2,575	2,648	735	5.49	134
2008	1,019.00	758	779	240	5.67	42
2009	1,352.64	979	1,007	346	5.91	59
2010	406.00	284	292	114	6.25	18
2011	1,400.22	936	962	438	6.70	65
2013	47,088.34	28,102	28,894	18,195	7.77	2,342
	67,370.96	43,519	44,745	22,626		3,142
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.2 4.66

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND
DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2008	1,057.47	689	800	257	8.82	29
2009	11,017.03	6,865	7,971	3,046	9.38	325
	12,074.50	7,554	8,771	3,303		354
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.3	2.93

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	2,385.62	2,207	2,386			
2007	1,881.61	1,646	1,882			
2010	2,209.99	1,602	2,093	117	5.50	21
2014	2,692.49	1,414	1,848	844	9.50	89
2016	1,025.75	436	570	456	11.50	40
2019	7,487.58	2,059	2,691	4,797	14.50	331
2020	9,915.80	2,231	2,915	7,001	15.50	452
2024	13,073.04	327	427	12,646	19.50	649
	40,671.88	11,922	14,812	25,859		1,582
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.3 3.89

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	114,001.23	108,301	51,939	62,062	0.50	62,062
2016	67,476.93	57,355	27,506	39,971	1.50	26,647
2017	38,326.49	28,745	13,785	24,541	2.50	9,816
2018	8,441.84	5,487	2,632	5,810	3.50	1,660
2019	9,564.42	5,260	2,522	7,042	4.50	1,565
2024	5,919.81	296	142	5,778	9.50	608
	243,730.72	205,444	98,526	145,204		102,358
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4						42.00

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	164,635.83	148,172	125,525	39,111	0.50	39,111
2021	0.02					
2022	706.26	353	299	407	2.50	163
2023	122.15	37	31	91	3.50	26
2024	524,199.30	52,420	44,408	479,792	4.50	106,620
	689,663.56	200,982	170,263	519,401		145,920
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 21.16

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	3,210.82	3,050	3,211			
2016	11,907.75	10,122	11,908			
2017	63,825.88	47,869	58,689	5,137	2.50	2,055
2018	69,842.94	45,398	55,660	14,183	3.50	4,052
2019	34,635.95	19,050	23,356	11,280	4.50	2,507
2020	36,845.15	16,580	20,328	16,517	5.50	3,003
2021	363.76	127	156	208	6.50	32
2022	2,828.66	707	867	1,962	7.50	262
2023	147.21	22	27	120	8.50	14
2024	581,139.28	29,057	35,624	545,516	9.50	57,423
	804,747.40	171,982	209,826	594,922		69,348
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 8.62

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	13,382.59	9,368	12,703	680	4.50	151
2015	23,615.26	14,956	20,281	3,334	5.50	606
2016	54,115.88	30,666	41,584	12,532	6.50	1,928
2017	55,472.66	27,736	37,611	17,862	7.50	2,382
2018	125,008.23	54,170	73,457	51,551	8.50	6,065
2019	20,806.95	7,629	10,345	10,462	9.50	1,101
2020	27,766.76	8,330	11,296	16,471	10.50	1,569
2021	485.99	113	153	333	11.50	29
2024	509,899.57	16,995	23,046	486,853	14.50	33,576
	830,553.89	169,963	230,476	600,078		47,407
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 5.71

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S1.5						
NET SALVAGE PERCENT.. 0						
1986	0.03					
2009	78,421.83	67,223	78,422			
2015	26,364.42	17,733	26,364			
2016	337,372.02	211,633	337,372			
2017	90,835.79	52,321	90,836			
2018	209,158.21	108,490	209,011	147	6.03	24
2019	114,574.38	52,051	100,278	14,296	6.61	2,163
2020	769,353.65	295,278	568,866	200,488	7.22	27,768
2021	65,209.73	20,039	38,606	26,604	7.89	3,372
2022	75,284.06	16,924	32,605	42,679	8.62	4,951
2024	214,000.00	9,908	19,088	194,912	10.30	18,923
	1,980,574.12	851,600	1,501,448	479,126		57,201
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 2.89

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 392 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	5,075.00	3,933	3,100	1,975	4.50	439
	5,075.00	3,933	3,100	1,975		439
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 8.65

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	5,414.38	5,008	3,798	1,616	1.50	1,077
2007	3,411.17	2,985	2,264	1,147	2.50	459
2008	1,889.56	1,559	1,182	708	3.50	202
2009	46,495.93	36,034	27,327	19,169	4.50	4,260
2011	33,817.10	22,827	17,311	16,506	6.50	2,539
2014	6,938.06	3,642	2,762	4,176	9.50	440
2015	11,505.54	5,465	4,144	7,362	10.50	701
2016	18,979.86	8,066	6,117	12,863	11.50	1,119
2017	47,945.32	17,979	13,635	34,310	12.50	2,745
2018	62,374.76	20,272	15,374	47,001	13.50	3,482
2019	11,246.56	3,093	2,346	8,901	14.50	614
2020	267,466.39	60,180	45,638	221,828	15.50	14,311
2021	91,498.77	16,012	12,143	79,356	16.50	4,809
2022	71,395.72	8,924	6,768	64,628	17.50	3,693
2023	81,793.58	6,135	4,652	77,142	18.50	4,170
2024	118,657.76	2,966	2,249	116,408	19.50	5,970
	880,830.46	221,147	167,710	713,120		50,591

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 5.74

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	2,043.14	1,675	1,771	272	4.50	60
2005	63,696.79	49,683	52,531	11,166	5.50	2,030
2006	51,277.53	37,945	40,120	11,158	6.50	1,717
2007	34,480.57	24,136	25,520	8,961	7.50	1,195
2008	45,791.86	30,223	31,955	13,837	8.50	1,628
2009	8,888.55	5,511	5,827	3,062	9.50	322
2010	11,621.36	6,740	7,126	4,495	10.50	428
2011	23,126.89	12,489	13,205	9,922	11.50	863
2012	1,790.10	895	946	844	12.50	68
2013	6,884.99	3,167	3,349	3,536	13.50	262
2014	29,949.87	12,579	13,300	16,650	14.50	1,148
2015	152,863.70	58,088	61,418	91,446	15.50	5,900
2016	91,391.25	31,073	32,854	58,537	16.50	3,548
2017	58,013.63	17,404	18,402	39,612	17.50	2,264
2018	100,376.10	26,098	27,594	72,782	18.50	3,934
2019	1,090.83	240	254	837	19.50	43
2020	139,217.36	25,059	26,495	112,722	20.50	5,499
2021	51,997.50	7,280	7,697	44,300	21.50	2,060
2023	28,169.42	1,690	1,787	26,382	23.50	1,123
2024	100,582.67	2,012	2,128	98,455	24.50	4,019
	1,003,254.11	353,987	374,279	628,975		38,111

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.5 3.80

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L4						
NET SALVAGE PERCENT.. 0						
2003	80,106.15	69,404	71,752	8,354	3.32	2,516
2004	2,984.00	2,557	2,644	340	3.42	99
2005	30,737.00	25,954	26,832	3,905	3.59	1,088
2006	3,444.00	2,861	2,958	486	3.77	129
2007	64,936.28	52,611	54,390	10,546	4.10	2,572
2008	6,630.00	5,207	5,383	1,247	4.51	276
2009	6,343.00	4,788	4,950	1,393	5.03	277
2010	3,767.00	2,709	2,801	966	5.66	171
2011	18,093.39	12,285	12,701	5,392	6.38	845
2012	3,459.34	2,205	2,279	1,180	7.11	166
2013	2,414.11	1,433	1,482	932	7.88	118
2022	1,561.62	207	214	1,348	16.37	82
	224,475.89	182,221	188,386	36,090		8,339
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3						3.71

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	28,980.85	24,151	22,756	6,225	2.50	2,490
2013	127,230.88	97,544	91,909	35,322	3.50	10,092
2014	28,256.79	19,780	18,637	9,620	4.50	2,138
2015	19,657.43	12,450	11,731	7,926	5.50	1,441
2016	4,848.22	2,747	2,588	2,260	6.50	348
2017	171,135.30	85,568	80,624	90,511	7.50	12,068
2018	5,749.04	2,491	2,347	3,402	8.50	400
2019	228,196.38	83,673	78,839	149,357	9.50	15,722
2020	387,305.67	116,192	109,479	277,827	10.50	26,460
2021	251,391.16	58,657	55,268	196,123	11.50	17,054
2022	65,731.50	10,955	10,322	55,410	12.50	4,433
2023	331,576.10	33,158	31,243	300,333	13.50	22,247
2024	170,379.14	5,679	5,351	165,028	14.50	11,381
	1,820,438.46	553,045	521,094	1,299,345		126,274
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.3 6.94

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - SCADA

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	33,295.71	28,301	26,455	6,841	1.50	4,561
2017	150,989.20	113,242	105,855	45,134	2.50	18,054
2018	529,532.51	344,196	321,742	207,791	3.50	59,369
2019	540,304.38	297,167	277,781	262,523	4.50	58,338
2020	1,473,766.97	663,195	619,932	853,835	5.50	155,243
2021	540,132.13	189,046	176,714	363,418	6.50	55,910
2022	170,690.22	42,673	39,889	130,801	7.50	17,440
2023	352,375.06	52,856	49,408	302,967	8.50	35,643
2024	406,030.42	20,302	18,978	387,053	9.50	40,742
	4,197,116.60	1,750,978	1,636,754	2,560,363		445,300
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.7 10.61

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	4,595.70	3,952	4,596			
2007	570.23	399	511	59	7.50	8
2010	191.19	111	142	49	10.50	5
2011	1,773.24	958	1,226	547	11.50	48
2012	27,510.75	13,755	17,602	9,909	12.50	793
2014	6,223.01	2,614	3,345	2,878	14.50	198
2024	2,801.32	56	72	2,729	24.50	111
	43,665.44	21,845	27,494	16,171		1,163
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 2.66

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

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

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1.5						
NET SALVAGE PERCENT.. 0						
2011	1,277,000.00	479,258	543,259	733,741	22.47	32,654
2019	320,399.65	55,525	62,940	257,460	28.02	9,188
2021	170,036.58	19,639	22,262	147,775	29.68	4,979
	1,767,436.23	554,422	628,461	1,138,975		46,821
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 2.65

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

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1972	39,195.96	30,455	31,637	7,559	15.07	502
1973	13,556.99	10,473	10,880	2,677	15.17	176
1980	10,637.50	7,527	7,819	2,818	18.39	153
1981	47,773.77	33,251	34,542	13,232	19.00	696
2011	135,000.00	37,544	39,001	95,999	35.04	2,740
2017	838,712.00	138,387	143,759	694,953	37.95	18,312
2019	306,960.59	40,580	42,155	264,806	38.57	6,866
2021	6,265.64	568	590	5,676	38.86	146
	1,398,102.45	298,785	310,383	1,087,719		29,591
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					36.8	2.12

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

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1972	42,000.00	35,062	29,483	12,517	10.39	1,205
1973	7,981.64	6,577	5,530	2,452	11.00	223
1980	6,844.83	5,300	4,457	2,388	12.97	184
1986	561,771.00	402,284	338,270	223,501	15.26	14,646
1987	469,604.40	332,856	279,890	189,714	15.41	12,311
1999	1,179,768.83	658,783	553,953	625,816	20.16	31,042
2001	745,942.16	394,454	331,686	414,256	20.94	19,783
2002	872,209.25	447,443	376,243	495,966	21.36	23,219
2003	971,761.31	482,577	405,786	565,975	21.79	25,974
2004	916,760.18	439,770	369,790	546,970	22.24	24,594
2006	150,000.00	66,600	56,002	93,998	23.17	4,057
2007	79,963.00	34,000	28,590	51,373	23.65	2,172
2008	51,125.00	20,752	17,450	33,675	24.15	1,394
2011	94,630.00	32,572	27,389	67,241	25.72	2,614
2012	370,713.84	119,555	100,530	270,184	26.26	10,289
2013	16,080.27	4,827	4,059	12,021	26.81	448
2020	78,140.79	10,549	8,871	69,270	31.23	2,218
	6,615,296.50	3,493,961	2,937,979	3,677,318		176,373
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.8 2.67

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

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1982	1,636.81	1,252	1,220	417	13.06	32
1983	13,000.00	9,819	9,570	3,430	13.45	255
	14,636.81	11,071	10,790	3,846		287
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.4	1.96

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

ACCOUNT 360 COLLECTION MAINS - FORCE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1970	19,117.80	13,857	12,803	6,315	20.69	305
1972	739,587.98	520,300	480,735	258,853	22.13	11,697
1973	158,612.90	110,268	101,883	56,730	22.58	2,512
1977	18,223.43	11,945	11,037	7,186	24.96	288
1980	250,225.15	155,890	144,036	106,189	26.93	3,943
1981	465,119.47	283,258	261,718	203,401	27.93	7,283
1982	139,234.47	83,429	77,085	62,149	28.43	2,186
1999	228,231.05	88,462	81,735	146,496	40.29	3,636
2006	168,816.14	48,720	45,015	123,801	45.60	2,715
2010	1,745,849.85	399,974	369,558	1,376,292	48.79	28,208
2011	186,353.00	39,749	36,726	149,627	49.79	3,005
2012	240,000.00	47,712	44,084	195,916	50.39	3,888
2013	21,203.00	3,876	3,581	17,622	51.40	343
2014	32,176.58	5,406	4,995	27,182	52.00	523
2017	5,459,708.90	659,533	609,380	4,850,329	54.61	88,818
2019	386,744.05	36,818	34,018	352,726	55.85	6,316
2020	319,965.39	25,437	23,503	296,462	56.47	5,250
2022	18,116.00	859	794	17,322	57.73	300
2023	241,969.43	7,525	6,952	235,017	58.37	4,026
	10,839,254.59	2,543,018	2,349,638	8,489,616		175,242
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.4 1.62

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

ACCOUNT 361 COLLECTION MAINS - GRAVITY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1970	13,338.75	9,887	7,780	5,559	19.03	292
1972	39,847.06	28,869	22,718	17,129	19.96	858
1973	28,745.49	20,576	16,192	12,553	20.45	614
1977	116.92	79	62	55	22.92	2
1980	22,093.00	14,254	11,217	10,876	24.47	444
1986	53,412.00	30,845	24,273	29,139	28.17	1,034
1991	24,968.00	12,963	10,201	14,767	31.02	476
1999	2,760,060.31	1,140,181	897,244	1,862,816	36.23	51,416
2004	126,000.00	43,142	33,950	92,050	39.38	2,337
2011	358,844.00	84,292	66,332	292,512	43.97	6,653
2014	45,199.00	8,398	6,609	38,590	46.00	839
2015	99,144.95	16,765	13,193	85,952	46.68	1,841
2017	638,045.57	86,647	68,185	569,861	47.75	11,934
2019	1,101,330.21	119,054	93,687	1,007,643	48.47	20,789
2020	840,793.83	76,260	60,011	780,783	48.89	15,970
2021	197,653.25	14,389	11,323	186,330	49.32	3,778
2022	877,218.11	48,159	37,898	839,320	49.48	16,963
2023	933,840.70	34,179	26,896	906,945	49.41	18,355
2024	415,208.00	7,391	5,816	409,392	48.38	8,462
	8,575,859.15	1,796,330	1,413,587	7,162,272		163,057
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					43.9	1.90

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

ACCOUNT 363 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1972	50.00	36	49	1	19.96	
1977	2,359.54	1,580	2,153	207	23.42	9
1980	12,216.58	7,775	10,596	1,621	25.43	64
1981	5,935.68	3,718	5,067	869	25.94	34
1982	1,028.22	629	857	171	26.94	6
1984	53,053.00	31,153	42,455	10,598	28.47	372
1999	501,480.17	191,816	261,406	240,074	41.17	5,831
2005	75,000.00	22,080	30,091	44,909	46.73	961
2006	55,485.24	15,503	21,127	34,358	47.72	720
2007	549,978.58	145,304	198,020	351,959	48.73	7,223
2013	18,908.00	3,282	4,473	14,435	54.73	264
2014	27,150.44	4,306	5,868	21,282	55.72	382
2015	24,679.05	3,539	4,823	19,856	56.73	350
2017	161,089.36	18,364	25,026	136,063	58.29	2,334
2019	74,744.70	6,675	9,097	65,648	59.91	1,096
2020	232,545.21	17,232	23,484	209,061	60.91	3,432
2021	93,991.60	5,536	7,544	86,448	61.91	1,396
2022	409,267.02	17,885	24,374	384,893	62.91	6,118
2023	402,896.67	11,483	15,649	387,248	63.91	6,059
	2,701,859.06	507,896	692,159	2,009,700		36,651

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.8 1.36

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

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L1.5						
NET SALVAGE PERCENT.. 0						
1987	43,530.60	34,772	39,401	4,130	9.45	437
2017	421,017.00	128,494	145,599	275,418	17.07	16,135
2019	155,466.65	38,369	43,477	111,990	17.93	6,246
2020	45,428.73	9,499	10,764	34,665	18.44	1,880
2021	2,106.15	357	404	1,702	19.01	90
	667,549.13	211,491	239,645	427,904		24,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.3 3.71

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

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1973	88,336.75	76,429	87,543	794	8.02	99
1980	141,308.51	115,082	131,817	9,492	10.14	936
1986	37,451.00	28,549	32,701	4,750	12.01	396
1999	734,508.02	443,937	508,493	226,015	16.69	13,542
2006	100,000.00	48,470	55,518	44,482	19.67	2,261
2007	100,000.00	46,550	53,319	46,681	20.09	2,324
2011	352,188.97	133,620	153,051	199,138	22.09	9,015
2020	6,410.96	969	1,110	5,301	27.38	194
2021	57,575.30	6,984	7,999	49,576	28.07	1,766
	1,617,779.51	900,590	1,031,551	586,228		30,533
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.2	1.89

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

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,377	1,407	129	5.97	22
	1,536.55	1,377	1,407	129		22
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.9 1.43

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

ACCOUNT 382 OUTFALL LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,393	1,435	102	5.32	19
	1,536.55	1,393	1,435	102		19
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.4 1.24

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

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2011	13,030.75	8,707	9,355	3,676	6.70	549
	13,030.75	8,707	9,355	3,676		549
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.7	4.21

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

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	2,519.52	1,228	1,203	1,317	5.12	257
2021	8,662.94	3,357	3,288	5,375	6.12	878
	11,182.46	4,585	4,491	6,692		1,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.9 10.15

**PART VIII. EXPERIENCED AND ESTIMATED
NET SALVAGE**

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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				
354.20	73,069.02			
354.30	101,628.95	52,303.15		52,303.15-
354.40	2,684,414.72	739,453.08		739,453.08-
354.70	5,810.91			
355.40	1,659.63			
360.20	67,339.41			
361.20	473,088.78			
363.20	41,141.46	4,078.32		4,078.32-
364.20	792.60			
370.30	1,672.02			
371.30	223,004.88	13,319.23		13,319.23-
371.50	2,688.53			
380.40	1,395,032.93	142,233.63		142,233.63-
389.40	19,974.69			
390.75	75,910.20			
394.70	.01			
396.70	81,076.50			
396.71	.04			
	5,248,305.28	951,387.41		951,387.41-
2021 TRANSACTION YEAR				
354.20	8,932.85	122,064.29		122,064.29-
354.30	19,059.34			
354.40	592,929.95	844.00		844.00-
354.50		92,099.11		92,099.11-
355.20	1,842.60			
355.40	125,349.83			
360.20	115,348.93			
361.20	68,372.73			
363.20	40,110.43	3,937.63		3,937.63-
364.20	8,413.73			
371.30	29,713.83			
371.50	6,943.84			
380.40	83,240.29	19,976.27		19,976.27-
390.75	165,752.72			
390.76	.01			
393.70	828.00			
394.70	.03			
396.70	.16	5,999.77		5,999.77-
396.71	.10			
	1,266,839.37	244,921.07		244,921.07-

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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				
360.20		7,821.79		7,821.79-
363.20		7,605.77		7,605.77-
380.40		152.63		152.63-
390.75	47,399.24			
391.70	140,341.98			
392.70	4,484.78			
395.70	30,076.00			
396.70	24,463.32			
	246,765.32	15,580.19		15,580.19-
2023 TRANSACTION YEAR				
354.20	171,161.49			
354.30	354,112.11			
354.40	1,197,105.30			
354.70	6,966.72			
355.30	1,261.42			
355.40	26,284.24			
360.20	189,517.15			
361.20	554,437.19			
363.20	9,650.19			
371.30	145,769.93			
380.40	894,459.10	1,082.08-		1,082.08
390.75	104,969.58			
391.70	52,825.96	31,079.00	2,900.00	28,179.00-
393.70	17,079.00			
396.70	2,950.38			
	3,728,549.76	29,996.92	2,900.00	27,096.92-

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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
2024 TRANSACTION YEAR				
354.20	4,399.39	1,464.83		1,464.83-
354.30	6,948.80	567.49		567.49-
354.40	47,677.07	7,719.27		7,719.27-
354.70	177.15			
355.20	87.72			
355.30	539.12			
355.40	9,311.33			
360.20	15,498.82	321.20		321.20-
361.20	66,600.29	326.30		326.30-
363.20	2,726.56	516.39		516.39-
364.20	682.12			
371.30	102,852.79	4,299.90		4,299.90-
371.50	8,077.42			
380.40	288,028.56	18,179.66		18,179.66-
390.75	178,483.78			
390.76	141,845.85			
393.70	4,449.14			
394.70	1,362.82			
396.70	11,870.65	578.56		578.56-
	891,619.38	33,973.60		33,973.60-
TOTAL	11,382,079.11	1,275,859.19	2,900.00	1,272,959.17-

Exhibit No. 6-C, Part 3
Docket No. R-2024-3047822
Docket No. R-2024-3047824
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

WASTEWATER BASE OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF DECEMBER 31, 2025

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

Exhibit No. 6-C, Part 3
Docket No. R-2024-3047822
Docket No. R-2024-3047824
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

WASTEWATER BASE OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF DECEMBER 31, 2025

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 wastewater plant as of December 31, 2025 for all other wastewater operations. The results of our study as of December 31, 2024 are presented in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2024". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, beginning on page I-3 of the attached report.

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 "Jason A. Power".

JASON A. POWERY
Assistant Project Manager

JJS:mle

077367.100

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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Tables 1 through 4 presented on pages I-3 through I-10 summarize the results of the depreciation study as of December 31, 2025 for wastewater base operations. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2025. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2021 through 2025, on pages III-2 through III-4.

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)	COMPOSITE REMAINING LIFE (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	4,400,256.26					
TOTAL INTANGIBLE PLANT		4,400,256.26					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	52,284.04					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	2,121,792.38					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	7,571,636.17					
TOTAL NONDEPRECIABLE PLANT		9,745,712.59					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	40-S1.5	45,274,361.31	7,139,164	38,135,197	1,356,826	3.00	28.1
PUMPING	55-R2	23,052,287.68	10,677,681	12,374,607	423,745	1.84	29.2
TREATMENT AND DISPOSAL	45-S1	77,421,983.13	33,857,282	43,564,701	1,834,055	2.37	23.8
RECLAIMED WATER TREATMENT	60-R2.5	2,226,160.94	902,638	1,323,523	40,518	1.82	32.7
GENERAL	50-R3	1,855,894.55	1,311,700	544,194	27,593	1.49	19.7
TOTAL ACCOUNT 354		149,830,687.61	53,888,465	95,942,222	3,682,737		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	30-R3	296,251.82	64,043	232,209	11,033	3.72	21.0
PUMPING	30-R3	2,215,978.37	1,527,530	688,448	54,070	2.44	12.7
TREATMENT AND DISPOSAL	30-R3	6,416,912.90	2,148,821	4,268,092	213,259	3.32	20.0
TOTAL ACCOUNT 355		8,929,143.09	3,740,394	5,188,749	278,362		
360.00 COLLECTION MAINS - FORCE	70-R3	86,683,236.48	30,198,445	56,484,791	1,406,319	1.62	40.2
361.00 COLLECTION MAINS - GRAVITY	65-R2.5	177,453,811.94	54,966,543	122,487,269	3,242,874	1.83	37.8
362.00 SPECIAL COLLECTING STRUCTURES	45-R3	11,400.44	6,504	4,896	302	2.65	16.2
363.00 SERVICES	70-R4	30,347,531.13	14,787,682	15,559,849	378,927	1.25	41.1
364.00 METERS	30-L2.5	1,186,479.96	545,280	641,200	38,111	3.21	16.8
370.30 RECEIVING WELLS	40-S2.5	3,175,305.11	1,848,218	1,327,087	96,276	3.03	13.8
371.00 PUMPING EQUIPMENT							
PUMPING	30-L1.5	37,906,769.95	16,285,511	21,621,259	1,258,628	3.32	17.2
RECLAIMED WATER TREATMENT	30-L1.5	216,048.53	122,493	93,555	6,442	2.98	14.5
TOTAL ACCOUNT 371		38,122,818.48	16,408,004	21,714,814	1,265,070		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S1	113,197,260.60	26,340,260	86,857,000	3,281,875	2.90	26.5
381.00 PLANT SEWERS							
TREATMENT AND DISPOSAL	40-R2	122,375.79	49,508	72,868	3,385	2.77	21.5
RECLAIMED WATER TREATMENT	40-R2	6,264.17	2,341	3,923	180	2.87	21.8
TOTAL ACCOUNT 381		128,639.96	51,850	76,791	3,565		
382.00 OUTFALL LINES	40-R2.5	375,199.36	201,273	173,926	10,531	2.81	16.5

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)	COMPOSITE REMAINING LIFE (8)
389.00 OTHER PLANT AND MISCELLANEOUS EQUIPMENT							
COLLECTION	20-L3	661,408.27	521,730	139,679	24,913	3.77	5.6
PUMPING	20-L3	67,370.96	47,884	19,487	2,884	4.28	6.8
TREATMENT AND DISPOSAL	25-S2.5	12,074.50	9,125	2,950	337	2.79	8.8
TOTAL ACCOUNT 389		740,853.73	578,739	162,116	28,134		
390.00 OFFICE FURNITURE AND EQUIPMENT							
FURNITURE	20-SQ	40,671.88	16,395	24,277	1,587	*	15.3
OFFICE EQUIPMENT	10-SQ	129,729.49	84,897	44,833	30,265	*	1.5
COMPUTER HARDWARE	5-SQ	525,027.73	150,108	374,920	107,217	*	3.5
COMPUTER SOFTWARE - 10 YEARS	10-SQ	801,536.58	275,973	525,564	70,283	*	7.5
COMPUTER SOFTWARE - 15 YEARS	15-SQ	830,553.89	277,901	552,653	47,922	*	11.5
TOTAL ACCOUNT 390		2,327,519.57	805,273	1,522,247	257,274		
391.00 TRANSPORTATION EQUIPMENT	13-S1.5	2,156,574.12	1,566,866	589,709	72,192	3.35	8.2
STORES EQUIPMENT	20-SQ	5,075.00	3,539	1,536	439	*	3.5
TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	950,830.46	220,279	730,551	53,989	*	13.5
LABORATORY EQUIPMENT	25-SQ	1,053,254.11	413,352	639,902	40,113	*	16.0
POWER OPERATED EQUIPMENT	20-L4	224,475.89	196,714	27,762	6,779	3.02	4.1
396.00 COMMUNICATION EQUIPMENT	15-SQ	1,931,283.56	651,279	1,280,005	133,735	*	9.6
GENERAL	10-SQ	4,461,271.50	2,097,397	2,363,874	469,425	*	5.0
SCADA		6,392,555.06	2,748,676	3,643,879	603,160		
TOTAL ACCOUNT 396		12,775,410.62	5,497,352	7,278,059	1,164		
397.00 MISCELLANEOUS EQUIPMENT	25-SQ	43,665.44	28,656	15,010	1,164	*	12.9
TOTAL DEPRECIABLE PLANT		623,336,317.54	209,545,011	413,791,306	14,748,193		
TOTAL WASTEWATER PLANT IN SERVICE		637,482,286.39	209,545,011	413,791,306	14,748,193		
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	40-S1.5	1,767,436.23	675,298	1,092,138	46,382	2.62	23.5
PUMPING	55-R2	1,398,102.45	340,023	1,058,080	29,074	2.08	36.4
TREATMENT AND DISPOSAL	45-S1	6,615,296.50	3,114,607	3,500,689	171,326	2.59	20.4
GENERAL	50-R3	14,636.81	11,077	3,560	275	1.88	12.9
TOTAL ACCOUNT 354		9,795,471.99	4,141,005	5,654,467	247,057		
360.00 COLLECTION MAINS - FORCE	70-R3	10,839,254.59	2,525,234	8,314,020	174,327	1.61	47.7
361.00 COLLECTION MAINS - GRAVITY	65-R2.5	9,378,594.15	1,584,155	7,794,439	177,422	1.89	43.9
363.00 SERVICES	70-R4	2,701,859.06	728,904	1,972,955	36,619	1.36	53.9
371.30 PUMPING EQUIPMENT - PUMPING	30-L1.5	667,549.13	264,411	403,138	24,056	3.60	16.8

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)	COMPOSITE REMAINING LIFE (8)
380.00	TREATMENT AND DISPOSAL EQUIPMENT	1,617,779.51	1,062,127	555,652	29,559	1.83	18.8
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	1,536.55	1,429	107	18	1.17	5.9
382.00	OUTFALL LINES	1,536.55	1,454	83	17	1.11	4.9
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	13,030.75	9,903	3,128	500	3.84	6.3
396.70	COMMUNICATION EQUIPMENT - SCADA	11,182.46	5,626	5,557	1,135	10.15	4.9
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		35,027,794.74	10,324,249	24,703,546	690,710		
AMORTIZATION OF NET SALVAGE					75,226		
TOTAL WASTEWATER PLANT		602,454,491.65	199,220,762	389,087,760	14,132,709		

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

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK RESERVE AS OF DECEMBER 31, 2024

ACCOUNT (1)	BOOK RESERVE AS OF		DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)		PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	BOOK RESERVE AS OF	
	DECEMBER 31, 2024 (2)	+		+	-				-	DECEMBER 31, 2025 (8)
354.20	5,765,751		1,354,721	24,706	4,511			1,502		7,139,164
354.30	10,242,133		432,682	10,574	7,126			582		10,677,681
354.40	31,889,625		1,874,861	149,603	48,891			7,916		33,857,282
354.50	842,485		41,732	18,420						902,638
354.70	1,283,691		28,191		182					1,311,700
355.20	54,476		9,872		306					64,043
355.30	1,476,027		53,381		1,878					1,527,530
355.40	1,993,305		187,945		32,430					2,148,821
360.00	28,779,421		1,420,374	1,629	2,919			61		30,198,445
361.00	51,785,936		3,228,628	65	47,852			234		54,966,543
362.00	6,194		310							6,504
363.00	14,409,426		378,441	3,228	2,870			544		14,787,682
364.00	507,301		38,500		522					545,280
370.30	1,748,831		99,387							1,848,218
371.30	15,410,859		1,087,222	3,524	207,422			8,672		16,285,511
371.50	133,480		5,303		16,290					122,493
380.00	23,887,536		3,007,109	35,892	555,232			35,045		26,340,260
381.40	46,045		3,463							49,508
381.50	2,159		183							2,341
382.00	190,467		10,806							201,273
389.20	492,694		29,036							521,730
389.30	44,745		3,139							47,884
389.40	8,771		354							9,125
390.71	14,812		1,582							16,395
390.73	98,526		100,372							84,897
390.75	170,263		144,481		114,001					150,108
390.76	209,826		69,358		164,636					275,973
390.77	230,476		47,425		3,211					277,901
391.00	1,501,448		59,782	5,636						1,566,866
392.00	3,100		439							3,539
393.00	167,710		52,569							220,279
394.00	374,279		39,074							413,352
395.00	188,386		8,328							196,714
396.00	521,094		130,185							651,279
396.70	1,636,754		459,327	1,316						2,097,397
397.00	27,494		1,162							28,656
SUBTOTAL	196,145,527		14,409,724	254,593	1,210,278	0	54,555	209,545,011		

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK RESERVE AS OF DECEMBER 31, 2024

ACCOUNT (1)	BOOK RESERVE AS OF		DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)		PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	BOOK RESERVE AS OF	
	DECEMBER 31, 2024 (2)	+		+	-				+	DECEMBER 31, 2025 (8)
LESS:										
CUSTOMERS' ADVANCES AND CONTRIBUTIONS										
354.20	(628,461)		(46,837)							(675,298)
354.30	(310,383)		(29,640)							(340,023)
354.40	(2,937,979)		(176,628)							(3,114,607)
354.70	(10,790)		(287)							(11,077)
360.00	(2,349,638)		(175,596)							(2,525,234)
361.00	(1,413,587)		(170,567)							(1,584,155)
363.00	(692,159)		(36,745)							(728,904)
371.30	(239,645)		(24,766)							(264,411)
380.00	(1,031,551)		(30,576)							(1,062,127)
381.40	(1,407)		(22)							(1,429)
382.00	(1,435)		(19)							(1,454)
389.20	(9,355)		(549)							(9,903)
390.71	0									0
393.00	0									0
394.00	0									0
396.70	(4,491)		(1,135)							(5,626)
SUBTOTAL	(9,630,882)		(693,367)	0	0	0	0	0	0	(10,324,249)
TOTAL	186,514,645		13,716,357	254,593	1,210,278	0	54,555	0	0	199,220,762

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	
(1)					
UTILITY PLANT IN SERVICE					
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	44,442,242.82	45,274,361.31	3.02	1,354,721
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	22,977,664.36	23,052,287.68	1.88	432,682
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	76,887,562.71	77,421,983.13	2.43	1,874,861
354.50	STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT	2,213,457.80	2,226,160.94	1.88	41,732
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	1,853,415.77	1,855,894.55	1.52	28,191
355.20	POWER GENERATING EQUIPMENT - COLLECTION	233,102.06	296,251.82	3.73	9,872
355.30	POWER GENERATING EQUIPMENT - PUMPING	2,088,939.31	2,215,978.37	2.48	53,381
355.40	POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	5,256,714.63	6,416,912.90	3.22	187,945
360.00	COLLECTION MAINS - FORCE	86,533,155.55	86,683,236.48	1.64	1,420,374
361.00	COLLECTION MAINS - GRAVITY	169,710,527.91	177,453,811.94	1.86	3,228,628
362.00	SPECIAL COLLECTING STRUCTURES	11,400.44	11,400.44	2.72	310
363.00	SERVICES	29,722,501.19	30,347,531.13	1.26	378,441
364.00	METERS	1,161,101.96	1,186,479.96	3.28	38,500
370.30	RECEIVING WELLS	3,175,305.11	3,175,305.11	3.13	99,387
371.30	PUMPING EQUIPMENT - PUMPING	31,786,917.51	37,906,769.95	3.12	1,087,222
371.50	PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT	196,633.41	216,048.53	2.57	5,303
380.00	TREATMENT AND DISPOSAL EQUIPMENT	96,357,400.29	113,197,260.60	2.87	3,007,109
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	122,375.79	122,375.79	2.83	3,463
381.50	PLANT SEWERS - RECLAIMED WATER TREATMENT	6,264.17	6,264.17	2.92	183
382.00	OUTFALL LINES	375,199.36	375,199.36	2.88	10,806
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	661,408.27	661,408.27	4.39	29,036
389.30	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING	67,370.96	67,370.96	4.66	3,139
389.40	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL	12,074.50	12,074.50	2.93	354
390.71	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	40,671.88	40,671.88	5.00 *	1,582
390.73	OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT	243,730.72	129,729.49	10.00 *	100,372
390.75	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	689,663.56	525,027.73	20.00 *	144,481
390.76	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS	804,747.40	801,536.58	10.00 *	69,358
390.77	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS	830,553.89	830,553.89	6.67 *	47,425
391.00	TRANSPORTATION EQUIPMENT	1,980,574.12	2,156,574.12	2.89	59,782
392.00	STORES EQUIPMENT	5,075.00	5,075.00	5.00 *	439
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	880,830.46	950,830.46	5.00 *	52,569
394.00	LABORATORY EQUIPMENT	1,003,254.11	1,053,254.11	4.00 *	39,074
395.00	POWER OPERATED EQUIPMENT	224,475.89	224,475.89	3.71	8,328
396.00	COMMUNICATION EQUIPMENT - GENERAL	1,820,438.46	1,931,283.56	6.67 *	130,185
396.70	COMMUNICATION EQUIPMENT - SCADA	4,197,116.60	4,461,271.50	10.00 *	459,327
397.00	MISCELLANEOUS EQUIPMENT	43,665.44	43,665.44	4.00 *	1,162
	TOTAL UTILITY PLANT IN SERVICE	588,617,533.41	623,336,317.54		14,409,724
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION					
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	1,767,436.23	1,767,436.23	2.65	46,837
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	1,398,102.45	1,398,102.45	2.12	29,640

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
354.40	6,615,296.50	6,615,296.50	2.67	176,628
354.70	14,636.81	14,636.81	1.96	287
360.20	10,839,254.59	10,839,254.59	1.62	175,596
361.20	8,575,859.15	9,378,594.15	1.90	170,567
363.20	2,701,859.06	2,701,859.06	1.36	36,745
371.30	667,549.13	667,549.13	3.71	24,766
380.40	1,617,779.51	1,617,779.51	1.89	30,576
381.40	1,536.55	1,536.55	1.43	22
382.40	1,536.55	1,536.55	1.24	19
389.20	13,030.75	13,030.75	4.21	549
396.70	11,182.46	11,182.46	10.15	1,135
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	34,225,059.74	35,027,794.74		693,367
TOTAL PLANT IN SERVICE	554,392,473.67	588,308,522.80		13,716,357

* ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2021		2022		2023		2024		2025		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
354.20	-	122,064	-	-	-	1,465	-	-	-	1,502	(125,031)	(25,006)
354.30	-	844	-	-	-	567	-	-	-	582	(1,149)	(230)
354.40	-	92,099	-	-	-	7,719	-	-	-	7,916	(16,479)	(3,296)
354.50	-	-	-	7,822	-	-	-	-	-	60	(92,099)	(18,420)
360.00	-	-	-	-	-	-	-	-	-	321	(8,203)	(1,641)
361.00	-	3,938	-	7,606	-	326	-	-	-	234	(561)	(112)
363.00	-	-	-	-	-	516	-	-	-	544	(12,603)	(2,521)
371.30	-	19,976	-	153	-	4,300	(1,082)	-	-	8,672	(12,971)	(2,594)
380.00	-	-	-	-	2,900	18,180	-	-	-	35,045	(72,271)	(14,454)
391.70	-	6,000	-	-	-	31,079	-	-	-	-	(28,179)	(5,636)
396.70	-	-	-	-	-	579	-	-	-	-	(6,578)	(1,316)
TOTAL	-	244,921	-	15,580	2,900	29,997	-	33,974	-	54,555	(376,127)	(75,226)

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1905	180,615	180,615				0.0
1928	502,532	453,577	48,955		48,955	0.0
1939	1,398,746	1,238,146	160,600		209,555	0.1
1942	2,168,923	1,889,609	279,314		488,869	0.1
1943	32,650	29,586	3,064		491,933	0.1
1944	2,853,799	2,462,772	391,027		882,960	0.2
1945	4,798	4,711	87		883,047	0.2
1947	1,444,363	1,198,151	246,212		1,129,259	0.3
1950	1,317,887	1,078,064	239,823		1,369,082	0.3
1952	1,667,139	1,350,540	316,599		1,685,681	0.4
1955	3,050,072	2,468,987	581,085		2,266,766	0.5
1958	1,333,920	1,042,098	291,822		2,558,588	0.6
1959	10,338	8,375	1,963		2,560,551	0.6
1960	4,314,266	3,732,866	581,400		3,141,951	0.8
1962	17,231	12,721	4,510		3,146,461	0.8
1963	16,583,383	12,145,080	4,438,303		7,584,764	1.8
1965	106,050	75,909	30,141		7,614,905	1.8
1970	11,594,095	8,476,787	3,117,308		10,732,213	2.6
1971	6,418,694	5,041,742	1,376,952		12,109,165	2.9
1972	889,734	592,070	297,664		12,406,829	3.0
1973	893,779	637,497	256,282		12,663,111	3.1
1974	112,581	84,733	27,848		12,690,959	3.1
1975	3,614,678	2,516,387	1,098,291		13,789,250	3.3
1976	414,349	271,676	142,673		13,931,923	3.4
1977	138,249	98,648	39,601		13,971,524	3.4
1978	532,525	345,107	187,418		14,158,942	3.4
1979	648,047	404,675	243,372		14,402,314	3.5
1980	3,269,298	2,075,041	1,194,257		15,596,571	3.8
1981	1,830,596	1,047,772	782,824		16,379,395	4.0
1982	1,010,728	590,831	419,897		16,799,292	4.1
1983	952,530	574,053	378,477		17,177,769	4.2
1984	867,975	522,096	345,879		17,523,648	4.2
1985	1,318,742	808,803	509,939		18,033,587	4.4
1986	28,500,510	18,133,703	10,366,807		28,400,394	6.9
1987	956,301	635,627	320,674		28,721,068	6.9
1988	1,302,529	735,423	567,106		29,288,174	7.1
1989	7,616,961	4,658,260	2,958,701		32,246,875	7.8
1990	8,150,236	4,726,145	3,424,091		35,670,966	8.6
1991	6,269,235	3,431,537	2,837,698		38,508,664	9.3
1992	1,137,810	666,350	471,460		38,980,124	9.4
1993	1,346,381	658,155	688,226		39,668,350	9.6
1994	2,710,819	1,352,844	1,357,975		41,026,325	9.9
1995	5,814,128	2,953,285	2,860,843		43,887,168	10.6
1996	8,026,986	5,227,401	2,799,585		46,686,753	11.3
1997	5,279,753	2,379,794	2,899,959		49,586,712	12.0

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1998	15,422,657	8,053,134	7,369,523		56,956,235	13.8
1999	15,910,713	7,504,969	8,405,744		65,361,979	15.8
2000	9,536,687	3,887,579	5,649,108		71,011,087	17.2
2001	12,082,741	5,345,177	6,737,564		77,748,651	18.8
2002	8,324,406	3,572,752	4,751,654		82,500,305	19.9
2003	16,232,178	8,205,106	8,027,072		90,527,377	21.9
2004	6,446,577	2,130,220	4,316,357		94,843,734	22.9
2005	17,815,888	7,446,557	10,369,331		105,213,065	25.4
2006	6,052,878	2,549,306	3,503,572		108,716,637	26.3
2007	18,067,262	8,027,507	10,039,755		118,756,392	28.7
2008	5,404,988	1,826,107	3,578,881		122,335,273	29.6
2009	9,357,019	3,514,882	5,842,137		128,177,410	31.0
2010	4,383,309	1,640,968	2,742,341		130,919,751	31.6
2011	8,818,317	2,726,208	6,092,109		137,011,860	33.1
2012	3,034,184	905,462	2,128,722		139,140,582	33.6
2013	8,941,079	2,102,954	6,838,125		145,978,707	35.3
2014	3,446,681	1,012,257	2,434,424		148,413,131	35.9
2015	8,937,958	2,314,795	6,623,163		155,036,294	37.5
2016	8,329,568	2,521,715	5,807,853		160,844,147	38.9
2017	17,240,583	3,762,409	13,478,174		174,322,321	42.1
2018	41,112,301	6,321,853	34,790,448		209,112,769	50.5
2019	31,910,831	5,637,781	26,273,050		235,385,819	56.9
2020	51,697,635	9,110,145	42,587,490		277,973,309	67.2
2021	13,269,882	1,723,869	11,546,013		289,519,322	70.0
2022	44,078,383	4,931,961	39,146,422		328,665,744	79.4
2023	23,907,595	1,641,678	22,265,917		350,931,661	84.8
2024	29,042,639	1,487,297	27,555,342		378,487,003	91.5
2025	35,926,418	622,114	35,304,304		413,791,307	100.0
TOTAL	623,336,318	209,545,011	413,791,307			

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1970	32,457	21,244		11,213	11,213	0.0
1972	860,681	578,695		281,986	293,199	1.2
1973	300,307	229,101		71,206	364,405	1.5
1977	20,700	13,535		7,165	371,570	1.5
1980	443,326	316,069		127,257	498,827	2.0
1981	518,829	311,312		207,517	706,344	2.9
1982	141,900	81,388		60,512	766,856	3.1
1983	13,000	9,819		3,181	770,037	3.1
1984	53,053	42,249		10,804	780,841	3.2
1986	652,634	412,487		240,147	1,020,988	4.1
1987	513,135	330,801		182,334	1,203,322	4.9
1991	24,968	10,819		14,149	1,217,471	4.9
1999	5,404,048	2,418,178	2,985,870		4,203,341	17.0
2001	745,942	351,255		394,687	4,598,028	18.6
2002	872,209	399,311		472,898	5,070,926	20.5
2003	971,761	431,595		540,166	5,611,092	22.7
2004	1,042,760	430,826		611,934	6,223,026	25.2
2005	75,000	30,733		44,267	6,267,293	25.4
2006	474,301	187,072		287,229	6,554,522	26.5
2007	729,942	290,992		438,950	6,993,472	28.3
2008	51,125	18,820		32,305	7,025,777	28.4
2010	1,745,850	397,269	1,348,581		8,374,358	33.9
2011	2,417,047	931,623	1,485,424		9,859,782	39.9
2012	610,714	158,330		452,384	10,312,166	41.7
2013	56,191	13,188		43,003	10,355,169	41.9
2014	104,526	19,241		85,285	10,440,454	42.3
2015	123,824	20,240		103,584	10,544,038	42.7
2017	7,518,573	1,129,171	6,389,402		16,933,440	68.5
2019	2,345,646	334,758	2,010,888		18,944,328	76.7
2020	1,525,804	156,694	1,369,110		20,313,438	82.2
2021	536,291	66,948	469,343		20,782,781	84.1
2022	1,304,601	85,284	1,219,317		22,002,098	89.1
2023	1,578,707	75,999	1,502,708		23,504,806	95.1
2024	415,208	12,394	402,814		23,907,620	96.8
2025	802,735	6,809	795,926		24,703,546	100.0
TOTAL	35,027,795	10,324,249	24,703,546			

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1.5						
NET SALVAGE PERCENT.. 0						
1960	156.19	148	135	21	3.46	6
1983	6,899.19	5,630	5,124	1,775	9.58	185
1992	11,381.87	8,275	7,531	3,851	12.58	306
1995	44,773.36	30,862	28,086	16,687	13.75	1,214
1997	25,055.88	16,567	15,077	9,979	14.60	683
1998	60,906.47	39,528	35,973	24,933	14.87	1,677
1999	457.97	290	264	194	15.34	13
2000	160,442.59	99,009	90,105	70,338	15.82	4,446
2001	841,520.78	505,081	459,657	381,864	16.32	23,399
2002	12,723.46	7,415	6,748	5,975	16.82	355
2005	15,206.92	8,043	7,320	7,887	18.26	432
2007	1,244,911.10	608,015	553,334	691,577	19.38	35,685
2009	942,140.78	419,724	381,977	560,164	20.54	27,272
2010	873,849.98	369,813	336,554	537,296	21.13	25,428
2011	1,973,840.00	789,931	718,890	1,254,950	21.73	57,752
2014	1,510.74	493	449	1,062	23.71	45
2016	219,839.27	60,148	54,739	165,100	25.22	6,546
2017	99,977.12	24,644	22,428	77,549	25.98	2,985
2018	902.23	198	180	722	26.75	27
2019	1,478.78	283	258	1,221	27.51	44
2020	22,593,922.75	3,678,291	3,347,487	19,246,436	28.28	680,567
2021	321,933.75	43,010	39,142	282,792	29.17	9,695
2022	262,835.39	27,493	25,020	237,815	29.95	7,940
2023	14,222,548.12	1,066,691	970,759	13,251,789	30.83	429,834
2024	498,517.18	22,533	20,507	478,010	31.72	15,070
2025	836,629.44	12,549	11,420	825,209	32.72	25,220
	45,274,361.31	7,844,664	7,139,164	38,135,197		1,356,826
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.1 3.00

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1960	2,478,508.09	2,142,918	2,161,228	317,280	10.26	30,924
1971	516.13	411	415	101	13.99	7
1973	935.70	727	733	203	15.07	13
1975	779,336.28	594,322	599,400	179,936	15.72	11,446
1978	1,310.30	965	973	337	17.02	20
1981	871.67	617	622	250	18.39	14
1982	9,876.72	6,874	6,933	2,944	19.00	155
1983	43,082.65	29,477	29,729	13,354	19.61	681
1984	4,459.93	3,017	3,043	1,417	19.85	71
1985	17,608.13	11,695	11,795	5,813	20.48	284
1986	1,132,987.87	738,481	744,791	388,197	21.10	18,398
1989	673,230.34	415,248	418,796	254,434	22.67	11,223
1990	1,277,602.71	775,505	782,131	495,472	22.98	21,561
1991	418,709.82	248,462	250,585	168,125	23.64	7,112
1992	229,385.25	132,952	134,088	95,297	24.30	3,922
1994	440,386.95	244,151	246,237	194,150	25.32	7,668
1995	487,887.54	264,874	267,137	220,751	25.68	8,596
1996	890,833.37	470,360	474,379	416,454	26.37	15,793
1997	334,390.84	172,479	173,953	160,438	26.75	5,998
1998	369,603.39	184,986	186,567	183,036	27.45	6,668
1999	279,840.14	136,450	137,616	142,224	27.85	5,107
2000	373,576.48	176,253	177,759	195,817	28.55	6,859
2001	1,156,730.13	530,014	534,543	622,187	28.97	21,477
2003	1,686,266.99	720,879	727,038	959,229	30.13	31,836
2004	444,922.65	182,685	184,246	260,677	30.86	8,447
2005	7,564.39	2,992	3,018	4,546	31.32	145
2006	507,636.48	193,003	194,652	312,984	31.78	9,848
2007	1,671,914.55	606,236	611,416	1,060,499	32.52	32,611
2008	457,692.41	158,590	159,945	297,747	33.01	9,020
2009	795,375.95	262,474	264,717	530,659	33.50	15,841
2010	88,776.50	27,796	28,033	60,744	34.00	1,787
2012	1,114,970.10	310,073	312,722	802,248	35.04	22,895
2013	844,854.85	219,662	221,539	623,316	35.58	17,519
2014	183,879.27	44,407	44,786	139,093	36.12	3,851
2015	146,860.45	32,691	32,970	113,890	36.67	3,106
2016	225,750.92	46,098	46,492	179,259	37.01	4,844
2017	1,322,530.93	243,875	245,959	1,076,572	37.59	28,640
2018	179,347.86	29,592	29,845	149,503	37.95	3,939
2019	142,324.42	20,637	20,813	121,511	38.34	3,169
2020	1,502,502.13	187,512	189,114	1,313,388	38.56	34,061
2022	85,573.29	7,068	7,128	78,445	38.87	2,018

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
2023	111,440.50	6,742	6,800	104,640	38.82	2,696
2024	48,693.59	1,841	1,857	46,837	38.18	1,227
2025	81,739.02	1,128	1,138	80,601	35.86	2,248
	23,052,287.68	10,587,219	10,677,681	12,374,607		423,745
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.2 1.84

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1970	3,186,146.19	2,723,199	2,682,408	503,738	9.44	53,362
1971	7,240.26	6,117	6,025	1,215	10.01	121
1972	28,301.24	23,773	23,417	4,884	10.19	479
1973	26,697.14	22,287	21,953	4,744	10.39	457
1980	26,156.82	20,470	20,163	5,994	12.64	474
1981	3,964.58	3,070	3,024	941	12.97	73
1983	45,522.63	34,438	33,922	11,601	13.68	848
1985	60,427.58	44,541	43,874	16,554	14.45	1,146
1986	8,701,676.30	6,324,378	6,229,645	2,472,031	14.85	166,467
1987	627,776.90	449,551	442,817	184,960	15.26	12,121
1989	2,635,037.35	1,837,148	1,809,629	825,408	15.85	52,076
1991	1,078,636.99	729,374	718,449	360,188	16.52	21,803
1992	73,301.43	48,621	47,893	25,408	17.01	1,494
1993	161,110.59	105,237	103,661	57,450	17.25	3,330
1994	300,673.61	192,251	189,371	111,303	17.76	6,267
1995	750,508.51	471,544	464,481	286,028	18.04	15,855
1997	1,079,333.46	649,111	639,388	439,945	18.89	23,290
1998	9,866,585.66	5,806,486	5,719,510	4,147,076	19.23	215,657
1999	2,142,702.56	1,232,054	1,213,599	929,104	19.59	47,427
2000	23,811.55	13,296	13,097	10,715	20.16	531
2001	2,815,060.90	1,531,112	1,508,177	1,306,884	20.55	63,595
2002	2,493,898.42	1,318,773	1,299,019	1,194,879	20.94	57,062
2003	3,887,079.24	1,994,072	1,964,203	1,922,876	21.36	90,022
2004	35,525.82	17,642	17,378	18,148	21.79	833
2005	1,496,285.08	717,768	707,016	789,269	22.24	35,489
2006	2,492,670.91	1,152,112	1,134,854	1,357,817	22.69	59,842
2007	696,543.36	309,265	304,633	391,910	23.17	16,915
2008	501,201.33	213,111	209,919	291,282	23.65	12,316
2009	2,665,667.22	1,081,994	1,065,787	1,599,880	24.15	66,248
2010	294,601.75	113,716	112,013	182,589	24.66	7,404
2011	1,300,003.08	475,021	467,906	832,097	25.18	33,046
2012	145,191.15	49,975	49,226	95,965	25.72	3,731
2013	177,369.50	57,202	56,345	121,024	26.26	4,609
2014	210,961.90	63,331	62,382	148,580	26.81	5,542
2015	661,090.20	182,593	179,858	481,232	27.52	17,487
2016	619,988.24	156,671	154,324	465,664	28.09	16,578
2017	338,090.16	77,287	76,129	261,961	28.68	9,134
2018	1,529,141.97	310,722	306,068	1,223,074	29.40	41,601
2019	13,668,484.96	2,434,357	2,397,892	11,270,593	30.00	375,686
2020	8,120,563.10	1,232,701	1,214,237	6,906,326	30.73	224,742
2021	247,140.68	30,917	30,454	216,687	31.47	6,886

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
2022	100,470.96	9,846	9,698	90,773	32.21	2,818
2023	1,168,456.24	82,026	80,797	1,087,659	33.09	32,870
2024	347,574.54	14,702	14,482	333,093	33.96	9,808
2025	583,311.07	8,283	8,159	575,152	34.83	16,513
	77,421,983.13	34,372,145	33,857,282	43,564,701		1,834,055
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.8 2.37

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
1991	1,562,131.04	883,854	851,197	710,934	26.48	26,848
2006	28,782.49	10,103	9,730	19,052	36.06	528
2007	5,043.10	1,688	1,626	3,417	36.75	93
2008	2,260.21	720	693	1,567	37.45	42
2011	627.27	169	163	464	39.26	12
2012	33,521.87	8,461	8,148	25,374	39.98	635
2018	1,113.34	163	157	956	43.78	22
2022	100,963.46	7,209	6,943	94,020	45.52	2,065
2023	471,445.65	24,515	23,609	447,837	45.58	9,825
2024	7,569.37	242	233	7,336	45.45	161
2025	12,703.14	144	139	12,564	43.75	287
	2,226,160.94	937,268	902,638	1,323,523		40,518
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.7 1.82

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1982	5,498.69	4,281	4,780	719	12.37	58
1983	12,996.95	9,943	11,103	1,894	13.06	145
1986	532,992.67	389,511	434,938	98,055	14.55	6,739
1988	78,180.75	55,117	61,545	16,636	15.69	1,060
1989	683,310.75	471,348	526,319	156,992	16.41	9,567
1993	41,010.66	25,993	29,024	11,987	18.78	638
1999	373,058.38	200,705	224,113	148,945	22.76	6,544
2000	6,795.09	3,535	3,947	2,848	23.52	121
2017	42,078.08	7,978	8,909	33,169	36.34	913
2019	1,565.68	229	256	1,310	37.95	35
2020	1,253.93	156	174	1,080	38.75	28
2022	72,907.39	5,818	6,496	66,411	40.36	1,645
2024	1,585.15	55	62	1,523	41.60	37
2025	2,660.38	31	34	2,626	41.87	63
	1,855,894.55	1,174,700	1,311,700	544,194		27,593

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.7 1.49

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 355.2 POWER GENERATING EQUIPMENT - COLLECTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
2006	18,642.84	11,816	11,470	7,173	11.27	636
2008	23,786.49	13,820	13,416	10,370	12.62	822
2009	524.56	291	282	243	13.26	18
2010	41,039.08	21,562	20,932	20,107	14.00	1,436
2013	2,190.57	956	928	1,263	16.15	78
2014	3,836.86	1,553	1,508	2,329	16.91	138
2022	52,635.40	6,927	6,724	45,911	23.10	1,987
2023	70,297.35	6,664	6,469	63,828	23.88	2,673
2024	19,853.07	1,140	1,107	18,746	24.61	762
2025	63,445.60	1,244	1,207	62,239	25.07	2,483
	296,251.82	65,973	64,043	232,209		11,033
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.0 3.72

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1960	313,727.45	313,727	313,727			
1971	0.01					
1975	101,955.63	101,945	101,956			
1985	19,891.32	18,769	19,158	733	2.42	303
1991	51,052.13	45,794	46,743	4,309	3.96	1,088
1994	51,046.38	44,058	44,971	6,075	5.00	1,215
1995	43,259.55	36,814	37,577	5,683	5.34	1,064
1996	410,204.04	342,438	349,532	60,672	5.84	10,389
1999	269,161.25	211,130	215,504	53,657	7.28	7,370
2001	131,343.40	98,140	100,173	31,170	8.29	3,760
2003	5,121.10	3,606	3,681	1,440	9.45	152
2006	29,550.57	18,729	19,117	10,434	11.27	926
2007	163,439.97	99,175	101,229	62,211	11.99	5,189
2008	9,017.90	5,239	5,348	3,670	12.62	291
2009	40,924.91	22,689	23,159	17,766	13.26	1,340
2012	137,749.27	64,343	65,676	72,073	15.40	4,680
2014	3,304.51	1,338	1,366	1,939	16.91	115
2015	11,238.23	4,190	4,277	6,961	17.67	394
2017	168,203.43	51,605	52,673	115,530	19.20	6,017
2018	9,303.38	2,540	2,593	6,710	19.97	336
2020	59,982.76	12,206	12,458	47,525	21.53	2,207
2023	17,247.81	1,635	1,669	15,579	23.88	652
2024	40,344.72	2,316	2,364	37,981	24.61	1,543
2025	128,908.65	2,527	2,579	126,329	25.07	5,039
	2,215,978.37	1,504,953	1,527,530	688,448		54,070

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 2.44

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1972	10,294.64	10,295	10,295			
1988	137,742.50	127,067	134,523	3,220	3.15	1,022
1990	243,325.86	220,259	233,182	10,144	3.72	2,727
1992	64,012.95	56,613	59,935	4,078	4.38	931
1995	21,453.83	18,257	19,328	2,126	5.34	398
1996	37,943.79	31,675	33,533	4,411	5.84	755
1998	94,252.16	75,684	80,125	14,127	6.75	2,093
2000	109,087.00	83,735	88,648	20,439	7.72	2,648
2001	21,852.18	16,328	17,286	4,566	8.29	551
2002	72,763.60	52,841	55,941	16,823	8.86	1,899
2003	329,448.08	231,997	245,609	83,839	9.45	8,872
2004	39,381.88	26,843	28,418	10,964	10.04	1,092
2006	105,320.77	66,752	70,669	34,652	11.27	3,075
2007	42,367.23	25,708	27,216	15,151	11.99	1,264
2008	183,146.53	106,408	112,651	70,496	12.62	5,586
2009	53,452.50	29,634	31,373	22,080	13.26	1,665
2010	155,881.10	81,900	86,705	69,176	14.00	4,941
2011	57,043.99	28,288	29,948	27,096	14.74	1,838
2012	1,209.35	565	598	611	15.40	40
2013	1,253.69	547	579	675	16.15	42
2014	5,441.57	2,203	2,332	3,110	16.91	184
2015	126,268.08	47,073	49,835	76,433	17.67	4,326
2016	89,629.72	30,483	32,272	57,358	18.43	3,112
2017	8,661.49	2,657	2,813	5,848	19.20	305
2018	42,455.18	11,590	12,270	30,185	19.97	1,512
2019	1,549,551.79	369,723	391,417	1,158,135	20.75	55,814
2020	935,316.14	190,337	201,505	733,811	21.53	34,083
2021	25,405.01	4,263	4,513	20,892	22.31	936
2022	231,949.81	30,525	32,316	199,634	23.10	8,642
2023	55,517.20	5,263	5,572	49,945	23.88	2,091
2024	373,082.41	21,415	22,671	350,411	24.61	14,239
2025	1,192,400.87	23,371	24,743	1,167,658	25.07	46,576
	6,416,912.90	2,030,299	2,148,821	4,268,092		213,259

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 3.32

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1943	16,768.63	15,218	13,746	3,023	8.41	359
1950	19,131.75	16,756	15,135	3,997	10.71	373
1955	8,129.06	6,877	6,212	1,917	12.83	149
1959	6,023.68	4,927	4,450	1,574	14.80	106
1960	827,367.87	671,988	606,985	220,383	15.15	14,547
1962	15,542.17	12,435	11,232	4,310	15.87	272
1963	1,419,777.61	1,127,019	1,018,000	401,778	16.24	24,740
1965	62,922.95	48,728	44,014	18,909	17.62	1,073
1970	5,611.63	4,111	3,713	1,899	20.26	94
1971	4,525.56	3,280	2,963	1,563	20.69	76
1972	699,083.52	497,468	449,347	249,737	21.68	11,519
1973	596,323.75	419,514	378,934	217,390	22.13	9,823
1974	5,533.20	3,847	3,475	2,058	22.58	91
1975	665,980.19	457,395	413,150	252,830	23.03	10,978
1976	240,970.73	162,221	146,529	94,442	24.03	3,930
1977	43,149.79	28,669	25,896	17,254	24.50	704
1978	7,090.77	4,648	4,198	2,893	24.96	116
1980	991,250.39	626,867	566,229	425,021	26.45	16,069
1981	1,574,987.75	981,217	886,302	688,686	26.93	25,573
1982	393,963.68	239,924	216,716	177,248	27.93	6,346
1983	124,500.92	74,601	67,385	57,116	28.43	2,009
1984	277,837.55	163,730	147,892	129,946	28.92	4,493
1985	277,506.18	159,594	144,156	133,350	29.92	4,457
1986	12,683,195.39	7,163,469	6,470,533	6,212,662	30.43	204,162
1987	59,331.92	32,894	29,712	29,620	30.94	957
1988	1,000,900.90	540,486	488,204	512,697	31.94	16,052
1989	617,069.59	326,553	294,965	322,105	32.47	9,920
1990	942,162.35	488,323	441,087	501,075	32.99	15,189
1991	501,496.76	252,604	228,169	273,328	33.99	8,041
1992	270,741.67	133,313	120,417	150,325	34.53	4,353
1993	107,011.16	51,472	46,493	60,518	35.07	1,726
1994	1,281,398.04	597,388	539,601	741,797	36.07	20,565
1995	2,538,643.96	1,153,560	1,041,974	1,496,670	36.62	40,870
1996	1,153,747.50	507,187	458,126	695,622	37.61	18,496
1997	3,517,598.10	1,503,773	1,358,310	2,159,288	38.17	56,570
1998	3,171,172.38	1,316,671	1,189,307	1,981,865	38.73	51,171
1999	4,829,002.80	1,932,567	1,745,626	3,083,377	39.72	77,628
2000	2,909,413.43	1,127,689	1,018,605	1,890,808	40.29	46,930
2001	4,783,726.63	1,781,460	1,609,136	3,174,591	41.29	76,885
2002	4,369,904.66	1,571,418	1,419,412	2,950,493	41.86	70,485
2003	1,563,334.98	538,100	486,049	1,077,286	42.86	25,135

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2004	2,599,708.93	860,764	777,501	1,822,208	43.44	41,948
2005	6,686,445.15	2,124,952	1,919,401	4,767,044	44.01	108,317
2006	1,402,910.19	423,959	382,949	1,019,961	45.02	22,656
2007	1,230,902.17	355,238	320,875	910,027	45.60	19,957
2008	2,153,625.98	587,940	531,067	1,622,559	46.60	34,819
2009	871,415.65	225,697	203,865	667,551	47.20	14,143
2010	372,143.38	90,580	81,818	290,325	48.19	6,025
2011	1,353,949.07	310,190	280,185	1,073,764	48.79	22,008
2012	871,003.19	185,785	167,814	703,189	49.79	14,123
2013	92,669.08	18,423	16,641	76,028	50.39	1,509
2014	164,520.26	30,074	27,165	137,355	51.40	2,672
2015	1,235,710.82	207,599	187,517	1,048,194	52.00	20,158
2016	636,103.65	96,688	87,335	548,769	53.00	10,354
2017	5,453,196.45	745,997	673,835	4,779,361	53.61	89,151
2018	107,125.94	12,941	11,689	95,437	54.61	1,748
2019	649,187.48	68,359	61,746	587,441	55.23	10,636
2020	1,545,507.39	138,477	125,082	1,420,425	55.85	25,433
2021	531,070.69	38,981	35,210	495,861	56.85	8,722
2022	1,457,661.30	83,670	75,577	1,382,084	57.48	24,045
2023	713,949.67	29,415	26,570	687,380	58.11	11,829
2024	1,817,598.49	45,440	41,044	1,776,554	58.38	30,431
2025	153,000.00	1,300	1,174	151,826	58.32	2,603
	86,683,236.48	33,432,430	30,198,445	56,484,791		1,406,319

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.2 1.62

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1928	351,854.17	332,784	302,899	48,955	5.59	8,758
1939	970,747.70	890,079	810,148	160,600	7.84	20,485
1942	1,628,291.64	1,482,071	1,348,978	279,314	8.24	33,897
1944	2,099,906.67	1,882,566	1,713,508	386,399	9.41	41,063
1947	1,251,965.96	1,110,494	1,010,770	241,196	10.00	24,120
1950	1,129,921.51	989,585	900,718	229,204	10.71	21,401
1952	1,453,663.92	1,260,763	1,147,544	306,120	11.25	27,211
1955	2,402,923.75	2,049,694	1,865,628	537,296	12.15	44,222
1958	1,166,367.89	976,250	888,581	277,787	13.15	21,124
1960	117,908.21	97,310	88,571	29,337	13.87	2,115
1963	15,163,605.39	12,224,899	11,127,080	4,036,525	15.02	268,743
1965	37,196.70	29,482	26,834	10,363	15.83	655
1970	8,000,451.80	5,993,938	5,455,671	2,544,781	18.58	136,963
1971	358,477.79	265,704	241,843	116,635	19.03	6,129
1972	91,326.79	66,943	60,931	30,396	19.49	1,560
1973	39,805.95	28,839	26,249	13,557	19.96	679
1975	1,721,018.87	1,216,760	1,107,493	613,526	20.93	29,313
1976	22,782.67	15,902	14,474	8,309	21.42	388
1977	392.52	270	246	147	21.92	7
1978	394,017.62	265,765	241,899	152,119	22.92	6,637
1979	517,190.95	343,932	313,046	204,145	23.43	8,713
1980	1,536,888.03	1,006,969	916,541	620,347	23.94	25,913
1981	131,935.41	85,125	77,481	54,454	24.47	2,225
1982	468,670.45	297,653	270,923	197,747	24.99	7,913
1983	500,362.22	312,626	284,552	215,810	25.52	8,457
1985	584,128.14	352,463	320,811	263,317	26.62	9,892
1986	1,118,904.40	662,951	603,417	515,487	27.17	18,973
1987	104,965.92	60,618	55,174	49,792	28.17	1,768
1988	43,472.42	24,614	22,404	21,068	28.73	733
1989	1,653,805.22	917,531	835,135	818,670	29.29	27,950
1990	3,113,023.69	1,690,994	1,539,140	1,573,884	29.86	52,709
1991	2,462,687.54	1,308,426	1,190,927	1,271,761	30.44	41,779
1992	234,672.96	121,842	110,900	123,773	31.02	3,990
1993	1,030,726.01	522,578	475,650	555,076	31.60	17,566
1994	482,634.06	238,711	217,274	265,360	32.19	8,244
1995	907,510.17	434,516	395,496	512,014	33.20	15,422
1996	1,030,772.60	480,443	437,298	593,475	33.79	17,564
1997	29,783.16	13,498	12,286	17,497	34.39	509
1998	1,351,026.49	594,452	541,069	809,957	35.00	23,142
1999	4,102,133.06	1,749,970	1,592,819	2,509,314	35.61	70,467
2000	4,991,878.90	2,062,145	1,876,961	3,114,918	36.23	85,976

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2001	929,846.04	371,381	338,030	591,816	36.85	16,060
2002	111,900.17	43,126	39,253	72,647	37.48	1,938
2003	1,601,069.90	594,317	540,946	1,060,124	38.11	27,817
2004	2,825,309.86	1,008,353	917,801	1,907,509	38.74	49,239
2005	1,349,759.03	462,157	420,654	929,105	39.38	23,593
2006	568,442.98	186,222	169,499	398,944	40.02	9,969
2007	2,461,777.05	769,552	700,445	1,761,332	40.67	43,308
2008	1,032,243.56	307,092	279,515	752,729	41.32	18,217
2009	2,076,980.50	586,124	533,489	1,543,492	41.98	36,767
2010	1,253,942.76	334,301	304,280	949,663	42.64	22,272
2011	3,059,238.94	767,257	698,356	2,360,883	43.31	54,511
2012	254,747.62	59,840	54,466	200,282	43.97	4,555
2013	6,967,995.74	1,524,597	1,387,685	5,580,311	44.64	125,007
2014	1,276,163.98	258,296	235,101	1,041,063	45.32	22,971
2015	2,624,660.85	487,662	443,869	2,180,792	46.00	47,409
2016	1,269,601.21	214,690	195,410	1,074,191	46.68	23,012
2017	2,533,090.11	387,563	352,759	2,180,331	47.06	46,331
2018	34,802,461.23	4,726,174	4,301,755	30,500,706	47.75	638,758
2019	9,608,970.78	1,143,468	1,040,783	8,568,188	48.14	177,985
2020	3,121,219.90	317,740	289,206	2,832,014	48.55	58,332
2021	5,337,603.70	449,426	409,067	4,928,537	48.97	100,644
2022	5,432,379.90	359,624	327,329	5,105,051	49.41	103,320
2023	3,351,076.98	161,522	147,017	3,204,060	49.32	64,965
2024	11,013,126.63	325,989	296,715	10,716,412	49.26	217,548
2025	7,790,403.20	81,020	73,744	7,716,659	47.35	162,971
	177,453,811.94	60,389,648	54,966,543	122,487,269		3,242,874
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8 1.83

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 362 SPECIAL COLLECTING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1995	11,400.44	7,441	6,504	4,896	16.23	302
	11,400.44	7,441	6,504	4,896		302
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.2 2.65

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 363 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1928	150,677.57	148,387	150,678			
1939	427,997.98	407,240	427,998			
1942	540,631.10	510,140	540,631			
1943	15,881.69	14,937	15,840	42	5.22	8
1944	753,892.44	706,548	749,264	4,628	5.46	848
1945	4,798.23	4,442	4,711	87	6.45	13
1947	192,397.31	176,698	187,381	5,016	6.97	720
1950	168,833.80	152,963	162,211	6,623	7.83	846
1952	213,475.40	191,423	202,996	10,479	8.47	1,237
1955	639,018.94	563,103	597,147	41,872	9.50	4,408
1958	167,551.76	144,765	153,517	14,035	10.62	1,322
1959	4,314.52	3,701	3,925	390	11.02	35
1960	138,355.56	116,910	123,978	14,378	12.02	1,196
1962	1,688.40	1,404	1,489	199	12.84	15
1965	5,930.75	4,772	5,061	870	14.69	59
1970	330,632.34	249,561	264,649	65,983	18.03	3,660
1971	6,033,811.36	4,504,844	4,777,196	1,256,615	18.50	67,925
1972	50,690.06	37,424	39,687	11,003	18.96	580
1973	10,205.90	7,394	7,841	2,365	19.96	118
1974	107,047.57	76,625	81,258	25,790	20.45	1,261
1975	186,568.41	131,904	139,879	46,689	20.93	2,231
1976	150,595.29	104,363	110,673	39,922	21.93	1,820
1977	72,597.73	49,642	52,643	19,955	22.43	890
1978	106,074.28	71,049	75,344	30,730	23.42	1,312
1979	130,856.54	86,405	91,629	39,228	23.92	1,640
1980	274,365.26	177,267	187,984	86,381	24.92	3,466
1981	118,094.63	75,155	79,699	38,396	25.43	1,510
1982	115,449.22	72,317	76,689	38,760	25.94	1,494
1983	219,165.34	134,129	142,238	76,927	26.94	2,855
1984	585,677.24	350,001	371,161	214,516	27.94	7,678
1985	196,980.97	115,667	122,660	74,321	28.47	2,611
1986	81,169.38	46,494	49,305	31,864	29.46	1,082
1987	128,715.16	72,351	76,725	51,990	29.99	1,734
1988	28,182.47	15,430	16,363	11,819	30.99	381
1989	1,343,295.94	720,813	764,392	578,904	31.52	18,366
1990	1,151,504.23	600,855	637,181	514,323	32.53	15,811
1991	64,811.95	32,873	34,860	29,952	33.52	894
1992	29,124.74	14,440	15,313	13,812	34.07	405
1993	6,522.36	3,137	3,327	3,195	35.07	91
1994	22,006.46	10,259	10,879	11,127	36.07	308
1995	150,995.82	68,160	72,281	78,715	37.07	2,123

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 363 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1996	187,350.31	82,359	87,338	100,012	37.61	2,659
1997	152,895.51	64,919	68,844	84,052	38.62	2,176
1998	180,461.58	73,953	78,424	102,038	39.61	2,576
1999	1,173,339.06	463,234	491,240	682,099	40.62	16,792
2000	276,916.30	105,920	112,324	164,592	41.17	3,998
2001	553,794.82	203,520	215,824	337,971	42.17	8,014
2002	70,732.56	24,933	26,440	44,293	43.17	1,026
2003	171,001.09	57,713	61,202	109,799	44.17	2,486
2004	355,863.31	114,766	121,704	234,159	45.17	5,184
2005	2,600,325.29	799,600	847,942	1,752,383	46.17	37,955
2006	228,025.10	67,131	71,190	156,835	46.73	3,356
2007	419,637.18	117,247	124,336	295,301	47.72	6,188
2008	183,419.45	48,459	51,389	132,030	48.73	2,709
2009	431,304.58	107,481	113,979	317,326	49.72	6,382
2010	340,313.32	79,633	84,447	255,866	50.73	5,044
2011	10,815.86	2,369	2,512	8,304	51.72	161
2012	8,160.19	1,663	1,764	6,396	52.73	121
2013	88,267.92	16,665	17,673	70,595	53.72	1,314
2014	192,041.24	33,338	35,353	156,688	54.73	2,863
2015	396,363.45	62,863	66,664	329,699	55.72	5,917
2016	243,233.14	34,880	36,989	206,244	56.73	3,636
2017	337,024.21	43,544	46,176	290,848	57.29	5,077
2018	377,200.92	43,001	45,601	331,600	58.29	5,689
2019	822,163.21	81,230	86,141	736,022	59.29	12,414
2020	699,929.06	58,514	62,051	637,878	60.29	10,580
2021	848,645.16	58,047	61,556	787,089	61.29	12,842
2022	917,326.49	48,802	51,753	865,573	62.29	13,896
2023	1,655,612.73	62,913	66,716	1,588,897	63.29	25,105
2024	676,883.34	15,433	16,366	660,517	64.29	10,274
2025	627,898.65	4,772	5,061	622,838	65.29	9,540
	30,347,531.13	13,954,894	14,787,682	15,559,849		378,927
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.1 1.25

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 364 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2.5						
NET SALVAGE PERCENT.. 0						
1960	30,637.40	29,099	30,637			
1973	172.61	157	166	7	5.31	1
1975	23,003.38	20,795	21,935	1,068	5.36	199
1985	7,397.24	6,261	6,604	793	7.35	108
1990	1,881.01	1,529	1,613	268	8.17	33
1992	13,212.72	10,535	11,113	2,100	8.52	246
1994	15,345.87	12,037	12,697	2,649	8.66	306
1996	159,619.82	122,907	129,648	29,972	8.81	3,402
2000	3,822.78	2,798	2,951	872	9.34	93
2001	10,140.98	7,305	7,706	2,435	9.51	256
2003	61,906.48	42,901	45,254	16,652	9.97	1,670
2006	15,940.03	10,195	10,754	5,186	10.99	472
2007	18,773.50	11,600	12,236	6,538	11.44	572
2008	58,032.59	34,529	36,423	21,610	11.91	1,814
2009	18,569.04	10,601	11,182	7,387	12.40	596
2010	19,883.30	10,848	11,443	8,440	12.91	654
2011	7,077.91	3,664	3,865	3,213	13.51	238
2012	34,074.31	16,652	17,565	16,509	14.12	1,169
2013	1,185.54	544	574	612	14.75	41
2014	1,759.39	751	792	967	15.46	63
2015	28,754.89	11,324	11,945	16,810	16.17	1,040
2017	21,150.26	6,867	7,244	13,906	17.68	787
2018	8,811.46	2,551	2,691	6,120	18.41	332
2019	475,301.74	120,156	126,746	348,556	19.21	18,145
2020	45,346.55	9,750	10,285	35,062	20.08	1,746
2021	37,243.85	6,603	6,965	30,279	20.88	1,450
2022	10,304.68	1,428	1,506	8,799	21.75	405
2023	5,330.70	530	559	4,772	22.63	211
2024	25,899.94	1,549	1,634	24,266	23.56	1,030
2025	25,899.99	518	547	25,353	24.56	1,032
	1,186,479.96	516,984	545,280	641,200		38,111

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 3.21

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 370 RECEIVING WELLS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. 0						
1971	183.84	169	150	34	4.67	7
1973	233.55	213	188	46	4.97	9
1975	323.92	293	259	65	5.36	12
1978	429.32	381	337	92	5.98	15
1990	788,855.86	618,936	547,743	241,113	9.75	24,730
1992	114,766.34	87,268	77,230	37,536	10.56	3,555
1996	467,489.89	329,580	291,670	175,820	12.34	14,248
1998	184,463.33	123,775	109,538	74,925	13.48	5,558
1999	461,295.54	301,964	267,230	194,066	13.98	13,882
2000	71,540.68	45,428	40,203	31,338	14.66	2,138
2003	694,029.86	401,288	355,129	338,901	16.41	20,652
2004	89,269.41	49,705	43,988	45,281	17.11	2,646
2005	51,250.80	27,419	24,265	26,986	17.82	1,514
2006	60,979.67	31,270	27,673	33,307	18.52	1,798
2007	76,608.42	37,553	33,233	43,375	19.24	2,254
2009	3,381.59	1,495	1,323	2,059	20.81	99
2015	110,203.09	31,705	28,059	82,144	26.00	3,159
	3,175,305.11	2,088,442	1,848,218	1,327,087		96,276
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.8 3.03

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L1.5						
NET SALVAGE PERCENT.. 0						
1905	180,615.40	180,615	180,615			
1960	407,605.26	381,763	407,605			
1970	63,789.32	57,353	63,286	503	6.23	81
1971	931.39	832	918	13	6.48	2
1973	70.79	63	70	1	6.67	
1975	136,084.31	119,577	131,947	4,137	6.97	594
1978	23,042.25	19,812	21,862	1,180	7.75	152
1985	154,802.18	126,644	139,745	15,057	9.00	1,673
1986	1,601,815.18	1,297,150	1,431,339	170,476	9.28	18,370
1987	31,448.01	25,303	27,921	3,527	9.35	377
1988	14,049.85	11,223	12,384	1,666	9.45	176
1990	624,836.22	487,997	538,480	86,356	9.95	8,679
1991	129,687.05	100,222	110,590	19,097	10.14	1,883
1992	97,209.70	74,249	81,930	15,280	10.36	1,475
1994	67,383.10	50,308	55,512	11,871	10.69	1,110
1995	71,821.10	53,011	58,495	13,326	10.82	1,232
1996	3,689,025.08	2,687,824	2,965,877	723,148	10.99	65,801
1997	140,696.39	101,442	111,936	28,760	11.03	2,607
1998	141,883.12	100,666	111,080	30,803	11.26	2,736
1999	1,041,883.99	728,902	804,306	237,578	11.38	20,877
2000	609,402.57	419,574	462,979	146,424	11.54	12,688
2001	412,019.59	278,608	307,430	104,590	11.73	8,916
2002	17,309.03	11,511	12,702	4,607	11.84	389
2003	646,184.38	420,149	463,613	182,571	12.10	15,089
2004	39,385.42	25,065	27,658	11,727	12.28	955
2005	2,846,381.96	1,773,865	1,957,370	889,012	12.39	71,752
2006	111,876.64	67,842	74,860	37,017	12.66	2,924
2007	374,766.11	221,187	244,069	130,697	12.85	10,171
2008	130,671.63	74,548	82,260	48,412	13.17	3,676
2009	1,005,739.50	554,263	611,601	394,138	13.44	29,326
2010	350,913.61	186,546	205,844	145,070	13.66	10,620
2011	426,677.78	217,179	239,646	187,032	13.99	13,369
2012	234,723.25	113,747	125,514	109,209	14.36	7,605
2013	349,466.56	160,335	176,921	172,546	14.75	11,698
2014	670,431.45	289,090	318,996	351,435	15.17	23,166
2015	724,135.80	291,247	321,376	402,760	15.61	25,801
2016	752,234.19	279,380	308,282	443,952	16.08	27,609
2017	1,193,591.67	404,866	446,749	746,843	16.56	45,099
2018	1,281,666.20	391,165	431,631	850,035	17.07	49,797
2019	977,570.27	263,748	291,032	686,538	17.60	39,008
2020	3,008,223.88	701,518	774,089	2,234,135	18.08	123,569

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L1.5						
NET SALVAGE PERCENT.. 0						
2021	495,380.54	96,302	106,264	389,117	18.65	20,864
2022	3,562,702.55	548,656	605,414	2,957,289	19.23	153,785
2023	1,237,628.99	138,862	153,227	1,084,402	19.77	54,851
2024	1,503,264.00	103,274	113,958	1,389,306	20.33	68,338
2025	6,325,742.69	150,553	166,128	6,159,615	20.55	299,738
	37,906,769.95	14,788,036	16,285,511	21,621,259		1,258,628
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.2 3.32

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 371.5 PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L1.5						
NET SALVAGE PERCENT.. 0						
1970	4.44	4	4			
1972	252.31	224	230	22	6.74	3
1975	407.19	358	368	39	6.97	6
1978	560.00	481	494	66	7.75	9
1981	741.49	627	644	97	8.13	12
1989	9,146.52	7,211	7,405	1,742	9.80	178
1990	4,849.03	3,787	3,889	960	9.95	96
1995	28,774.95	21,239	21,811	6,964	10.82	644
1999	3,188.17	2,230	2,290	898	11.38	79
2001	107,082.07	72,409	74,360	32,722	11.73	2,790
2005	7,087.21	4,417	4,536	2,551	12.39	206
2006	184.19	112	115	69	12.66	5
2008	316.45	181	186	130	13.17	10
2010	3,691.18	1,962	2,015	1,676	13.66	123
2011	4,130.19	2,102	2,158	1,972	13.99	141
2017	1,487.83	505	519	969	16.56	59
2024	8,466.41	582	597	7,869	20.33	387
2025	35,678.90	849	872	34,807	20.55	1,694
	216,048.53	119,280	122,493	93,555		6,442

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 2.98

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1970	7,459.30	6,666	7,056	403	6.61	61
1971	13,007.26	11,556	12,232	775	6.85	113
1972	147.56	129	137	11	7.48	1
1973	209,007.14	182,150	192,798	16,209	7.74	2,094
1977	22,108.72	18,766	19,863	2,246	8.64	260
1980	440,637.50	362,909	384,124	56,514	9.75	5,796
1982	17,269.53	13,973	14,790	2,480	10.26	242
1986	2,647,768.62	2,049,902	2,169,735	478,034	11.52	41,496
1987	4,063.09	3,097	3,278	785	12.01	65
1989	2,065.20	1,530	1,619	446	12.76	35
1990	2,194.65	1,605	1,699	496	13.04	38
1991	22.11	16	17	5	13.35	
1994	49,944.72	34,297	36,302	13,643	14.37	949
1995	757,099.18	510,285	540,115	216,984	14.75	14,711
1998	2,302.38	1,456	1,541	761	15.98	48
1999	1,234,649.65	765,606	810,362	424,288	16.24	26,126
2001	7,632.74	4,488	4,750	2,883	17.17	168
2002	1,175,174.11	673,845	713,237	461,937	17.48	26,427
2003	5,466,245.73	3,038,139	3,215,743	2,250,503	17.98	125,167
2004	12,182.80	6,574	6,958	5,225	18.34	285
2005	2,661,148.46	1,391,248	1,472,578	1,188,570	18.71	63,526
2006	50,404.26	25,358	26,840	23,564	19.26	1,223
2007	9,518,240.00	4,613,491	4,883,187	4,635,053	19.67	235,641
2008	600,991.42	279,762	296,116	304,875	20.09	15,175
2009	282,729.55	125,956	133,319	149,411	20.54	7,274
2010	246,437.88	104,293	110,390	136,048	21.13	6,439
2011	537,563.40	215,885	228,505	309,058	21.60	14,308
2012	137,092.28	52,013	55,054	82,038	22.09	3,714
2013	200,472.05	71,408	75,582	124,890	22.59	5,529
2014	630,752.22	208,905	221,117	409,635	23.22	17,641
2015	2,638,665.62	809,015	856,308	1,782,358	23.75	75,047
2016	3,652,774.72	1,027,160	1,087,206	2,565,569	24.28	105,666
2017	5,044,957.02	1,282,428	1,357,396	3,687,561	24.94	147,857
2018	1,662,287.98	377,672	399,750	1,262,538	25.50	49,511
2019	3,046,324.35	605,914	641,335	2,404,989	26.18	91,864
2020	6,952,229.24	1,181,879	1,250,969	5,701,260	26.86	212,258
2021	4,424,379.39	619,413	655,623	3,768,756	27.65	136,302
2022	31,402,474.57	3,451,132	3,652,879	27,749,596	28.35	978,822

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
2023	32,859.35	2,596	2,748	30,111	29.15	1,033
2024	10,008,497.98	476,405	504,254	9,504,244	30.04	316,386
2025	17,394,996.87	276,580	292,748	17,102,248	30.95	552,577
	113,197,260.60	24,885,502	26,340,260	86,857,000		3,281,875
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 2.90

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1973	5,163.10	4,635	4,297	866	5.98	145
2006	27,208.44	13,370	12,394	14,814	20.18	734
2007	24,236.77	11,435	10,601	13,636	20.71	658
2008	8,178.49	3,679	3,411	4,767	21.41	223
2009	11,218.89	4,813	4,462	6,757	21.96	308
2013	31,735.34	10,828	10,037	21,698	24.13	899
2014	14,634.76	4,645	4,306	10,329	24.73	418
	122,375.79	53,405	49,508	72,868		3,385
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.5 2.77

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 381.5 PLANT SEWERS - RECLAIMED WATER TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2008	4,015.94	1,806	1,554	2,462	21.41	115
2010	2,248.23	916	787	1,461	22.52	65
	6,264.17	2,722	2,341	3,923		180
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.8	2.87

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 382 OUTFALL LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1972	9,637.69	8,869	8,026	1,612	4.64	347
1973	5,163.10	4,716	4,268	895	4.97	180
2001	311,991.19	185,760	168,105	143,886	16.65	8,642
2003	35,788.00	19,891	18,001	17,787	17.98	989
2011	7,619.38	2,939	2,659	4,960	23.09	215
2024	5,000.00	236	214	4,786	30.35	158
	375,199.36	222,411	201,273	173,926		10,531
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.5	2.81

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2006	329,059.46	259,233	270,363	58,696	5.25	11,180
2007	9,438.16	7,333	7,648	1,790	5.31	337
2010	321,391.65	232,623	242,611	78,781	5.91	13,330
2011	1,519.00	1,062	1,108	411	6.25	66
	661,408.27	500,251	521,730	139,679		24,913
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.6 3.77

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2006	12,721.54	10,022	10,522	2,200	5.25	419
2007	3,383.22	2,629	2,760	623	5.31	117
2008	1,019.00	776	815	204	5.49	37
2009	1,352.64	1,007	1,057	296	5.67	52
2010	406.00	294	309	97	5.91	16
2011	1,400.22	979	1,028	372	6.25	60
2013	47,088.34	29,901	31,393	15,695	7.19	2,183
	67,370.96	45,608	47,884	19,487		2,884
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.8 4.28

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND
DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2008	1,057.47	718	829	228	8.27	28
2009	11,017.03	7,181	8,296	2,721	8.82	309
	12,074.50	7,899	9,125	2,950		337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.8 2.79

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	2,385.62	2,326	2,386			
2007	1,881.61	1,740	1,882			
2010	2,209.99	1,713	2,101	109	4.50	24
2014	2,692.49	1,548	1,898	794	8.50	93
2016	1,025.75	487	597	429	10.50	41
2019	7,487.58	2,433	2,984	4,504	13.50	334
2020	9,915.80	2,727	3,345	6,571	14.50	453
2024	13,073.04	980	1,202	11,871	18.50	642
	40,671.88	13,954	16,395	24,277		1,587
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.3 3.90

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	67,476.93	64,103	49,422	18,055	0.50	18,055
2017	38,326.49	32,578	25,116	13,210	1.50	8,807
2018	8,441.84	6,331	4,881	3,561	2.50	1,424
2019	9,564.42	6,217	4,793	4,771	3.50	1,363
2024	5,919.81	888	685	5,235	8.50	616
	129,729.49	110,117	84,897	44,833		30,265
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 23.33

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	0.02					
2022	706.26	494	470	236	1.50	157
2023	122.15	61	58	64	2.50	26
2024	524,199.30	157,260	149,580	374,619	3.50	107,034
	525,027.73	157,815	150,108	374,920		107,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 20.42

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	11,907.75	11,312	11,908			
2017	63,825.88	54,252	60,251	3,575	1.50	2,383
2018	69,842.94	52,382	58,174	11,669	2.50	4,668
2019	34,635.95	22,513	25,002	9,634	3.50	2,753
2020	36,845.15	20,265	22,506	14,339	4.50	3,186
2021	363.76	164	182	182	5.50	33
2022	2,828.66	990	1,099	1,730	6.50	266
2023	147.21	37	41	106	7.50	14
2024	581,139.28	87,171	96,810	484,330	8.50	56,980
	801,536.58	249,086	275,973	525,564		70,283
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 8.77

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 390.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	13,382.59	10,260	12,653	730	3.50	209
2015	23,615.26	16,531	20,387	3,228	4.50	717
2016	54,115.88	34,273	42,268	11,848	5.50	2,154
2017	55,472.66	31,435	38,768	16,705	6.50	2,570
2018	125,008.23	62,504	77,085	47,923	7.50	6,390
2019	20,806.95	9,016	11,119	9,688	8.50	1,140
2020	27,766.76	10,181	12,556	15,211	9.50	1,601
2021	485.99	146	180	306	10.50	29
2024	509,899.57	50,990	62,885	447,015	13.50	33,112
	830,553.89	225,336	277,901	552,653		47,922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 5.77

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S1.5						
NET SALVAGE PERCENT.. 0						
1986	0.03					
2009	78,421.83	68,839	78,422			
2015	26,364.42	18,824	26,364			
2016	337,372.02	226,916	337,372			
2017	90,835.79	56,981	90,836			
2018	209,158.21	120,475	202,499	6,659	5.52	1,206
2019	114,574.38	59,430	99,892	14,682	6.03	2,435
2020	769,353.65	349,517	587,480	181,874	6.61	27,515
2021	65,209.73	25,027	42,066	23,144	7.22	3,206
2022	75,284.06	23,135	38,886	36,398	7.89	4,613
2024	214,000.00	29,361	49,351	164,649	9.43	17,460
2025	176,000.00	8,149	13,698	162,302	10.30	15,757
	2,156,574.12	986,654	1,566,866	589,709		72,192
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 3.35

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 392 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	5,075.00	4,187	3,539	1,536	3.50	439
	5,075.00	4,187	3,539	1,536		439
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 8.65

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	5,414.38	5,279	4,356	1,058	0.50	1,058
2007	3,411.17	3,155	2,604	807	1.50	538
2008	1,889.56	1,653	1,364	526	2.50	210
2009	46,495.93	38,359	31,654	14,842	3.50	4,241
2011	33,817.10	24,517	20,232	13,585	5.50	2,470
2014	6,938.06	3,989	3,292	3,646	8.50	429
2015	11,505.54	6,040	4,984	6,522	9.50	687
2016	18,979.86	9,015	7,439	11,541	10.50	1,099
2017	47,945.32	20,377	16,815	31,130	11.50	2,707
2018	62,374.76	23,391	19,303	43,072	12.50	3,446
2019	11,246.56	3,655	3,016	8,231	13.50	610
2020	267,466.39	73,553	60,697	206,769	14.50	14,260
2021	91,498.77	20,587	16,989	74,510	15.50	4,807
2022	71,395.72	12,494	10,310	61,086	16.50	3,702
2023	81,793.58	10,224	8,437	73,357	17.50	4,192
2024	118,657.76	8,899	7,343	111,315	18.50	6,017
2025	70,000.00	1,750	1,444	68,556	19.50	3,516
	950,830.46	266,937	220,279	730,551		53,989

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5 5.68

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	2,043.14	1,757	1,838	205	3.50	59
2005	63,696.79	52,231	54,641	9,056	4.50	2,012
2006	51,277.53	39,996	41,842	9,436	5.50	1,716
2007	34,480.57	25,516	26,693	7,788	6.50	1,198
2008	45,791.86	32,054	33,533	12,259	7.50	1,635
2009	8,888.55	5,866	6,137	2,752	8.50	324
2010	11,621.36	7,205	7,537	4,084	9.50	430
2011	23,126.89	13,414	14,033	9,094	10.50	866
2012	1,790.10	967	1,012	778	11.50	68
2013	6,884.99	3,442	3,601	3,284	12.50	263
2014	29,949.87	13,777	14,413	15,537	13.50	1,151
2015	152,863.70	64,203	67,166	85,698	14.50	5,910
2016	91,391.25	34,729	36,332	55,059	15.50	3,552
2017	58,013.63	19,725	20,635	37,379	16.50	2,265
2018	100,376.10	30,113	31,502	68,874	17.50	3,936
2019	1,090.83	284	297	794	18.50	43
2020	139,217.36	30,628	32,042	107,175	19.50	5,496
2021	51,997.50	9,360	9,792	42,206	20.50	2,059
2023	28,169.42	2,817	2,947	25,222	22.50	1,121
2024	100,582.67	6,035	6,313	94,270	23.50	4,011
2025	50,000.00	1,000	1,046	48,954	24.50	1,998
	1,053,254.11	395,119	413,352	639,902		40,113

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 3.81

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L4						
NET SALVAGE PERCENT.. 0						
2003	80,106.15	70,109	74,042	6,064	3.21	1,889
2004	2,984.00	2,585	2,730	254	3.32	77
2005	30,737.00	26,339	27,816	2,921	3.42	854
2006	3,444.00	2,908	3,071	373	3.59	104
2007	64,936.28	53,936	56,962	7,974	3.77	2,115
2008	6,630.00	5,372	5,673	957	4.10	233
2009	6,343.00	4,982	5,262	1,081	4.51	240
2010	3,767.00	2,843	3,002	765	5.03	152
2011	18,093.39	13,013	13,743	4,350	5.66	769
2012	3,459.34	2,349	2,481	978	6.38	153
2013	2,414.11	1,539	1,625	789	7.11	111
2022	1,561.62	290	307	1,255	15.37	82
	224,475.89	186,265	196,714	27,762		6,779
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 3.02

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	28,980.85	26,083	25,051	3,930	1.50	2,620
2013	127,230.88	106,025	101,831	25,400	2.50	10,160
2014	28,256.79	21,664	20,807	7,450	3.50	2,129
2015	19,657.43	13,760	13,216	6,441	4.50	1,431
2016	4,848.22	3,071	2,950	1,898	5.50	345
2017	171,135.30	96,977	93,141	77,994	6.50	11,999
2018	5,749.04	2,875	2,761	2,988	7.50	398
2019	228,196.38	98,884	94,972	133,224	8.50	15,673
2020	387,305.67	142,013	136,396	250,910	9.50	26,412
2021	251,391.16	75,417	72,434	178,957	10.50	17,044
2022	65,731.50	15,337	14,730	51,002	11.50	4,435
2023	331,576.10	55,264	53,078	278,498	12.50	22,280
2024	170,379.14	17,038	16,364	154,015	13.50	11,409
2025	110,845.10	3,694	3,548	107,298	14.50	7,400
	1,931,283.56	678,102	651,279	1,280,005		133,735
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 6.92

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - SCADA

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	33,295.71	31,631	30,378	2,918	0.50	2,918
2017	150,989.20	128,341	123,258	27,731	1.50	18,487
2018	529,532.51	397,149	381,418	148,115	2.50	59,246
2019	540,304.38	351,198	337,287	203,017	3.50	58,005
2020	1,473,766.97	810,572	778,466	695,301	4.50	154,511
2021	540,132.13	243,059	233,432	306,700	5.50	55,764
2022	170,690.22	59,742	57,376	113,314	6.50	17,433
2023	352,375.06	88,094	84,605	267,770	7.50	35,703
2024	406,030.42	60,905	58,492	347,538	8.50	40,887
2025	264,154.90	13,208	12,685	251,470	9.50	26,471
	4,461,271.50	2,183,899	2,097,397	2,363,874		469,425
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						10.52

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	4,595.70	4,136	4,596			
2007	570.23	422	522	48	6.50	7
2010	191.19	119	147	44	9.50	5
2011	1,773.24	1,028	1,271	502	10.50	48
2012	27,510.75	14,856	18,371	9,140	11.50	795
2014	6,223.01	2,863	3,541	2,682	13.50	199
2024	2,801.32	168	208	2,594	23.50	110
	43,665.44	23,592	28,656	15,010		1,164
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.9 2.67

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

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

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1.5						
NET SALVAGE PERCENT.. 0						
2011	1,277,000.00	511,055	574,780	702,220	21.73	32,316
2019	320,399.65	64,753	72,827	247,573	27.14	9,122
2021	170,036.58	24,621	27,691	142,346	28.79	4,944
	1,767,436.23	600,429	675,298	1,092,138		46,382
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.5 2.62

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

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1972	39,195.96	30,824	32,259	6,937	14.53	477
1973	13,556.99	10,534	11,025	2,532	15.07	168
1980	10,637.50	7,599	7,953	2,684	18.19	148
1981	47,773.77	33,805	35,379	12,395	18.39	674
2011	135,000.00	39,933	41,792	93,208	34.52	2,700
2017	838,712.00	154,658	161,860	676,852	37.59	18,006
2019	306,960.59	46,842	49,023	257,938	38.17	6,758
2021	6,265.64	699	732	5,534	38.79	143
	1,398,102.45	324,894	340,023	1,058,080		29,074
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					36.4	2.08

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

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1972	42,000.00	35,280	30,544	11,456	10.19	1,124
1973	7,981.64	6,663	5,769	2,213	10.39	213
1980	6,844.83	5,357	4,638	2,207	12.64	175
1986	561,771.00	408,295	353,487	208,284	14.85	14,026
1987	469,604.40	336,284	291,142	178,462	15.26	11,695
1999	1,179,768.83	678,367	587,305	592,464	19.59	30,243
2001	745,942.16	405,718	351,255	394,687	20.55	19,206
2002	872,209.25	461,224	399,311	472,898	20.94	22,583
2003	971,761.31	498,514	431,595	540,166	21.36	25,289
2004	916,760.18	455,263	394,150	522,610	21.79	23,984
2006	150,000.00	69,330	60,023	89,977	22.69	3,965
2007	79,963.00	35,504	30,738	49,225	23.17	2,125
2008	51,125.00	21,738	18,820	32,305	23.65	1,366
2011	94,630.00	34,578	29,936	64,694	25.18	2,569
2012	370,713.84	127,600	110,471	260,243	25.72	10,118
2013	16,080.27	5,186	4,490	11,590	26.26	441
2020	78,140.79	12,628	10,933	67,208	30.49	2,204
	6,615,296.50	3,597,529	3,114,607	3,500,689		171,326
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.4 2.59

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

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1982	1,636.81	1,274	1,258	379	12.37	31
1983	13,000.00	9,945	9,819	3,181	13.06	244
	14,636.81	11,219	11,077	3,560		275
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.9	1.88

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

ACCOUNT 360 COLLECTION MAINS - FORCE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1970	19,117.80	14,006	13,094	6,024	20.26	297
1972	739,587.98	526,291	492,021	247,567	21.68	11,419
1973	158,612.90	111,584	104,318	54,295	22.13	2,453
1977	18,223.43	12,108	11,320	6,903	24.50	282
1980	250,225.15	158,242	147,938	102,287	26.45	3,867
1981	465,119.47	289,769	270,900	194,219	26.93	7,212
1982	139,234.47	84,794	79,272	59,962	27.93	2,147
1999	228,231.05	91,338	85,390	142,841	39.72	3,596
2006	168,816.14	51,016	47,694	121,122	45.02	2,690
2010	1,745,849.85	424,940	397,269	1,348,581	48.19	27,985
2011	186,353.00	42,693	39,913	146,440	48.79	3,001
2012	240,000.00	51,192	47,859	192,141	49.79	3,859
2013	21,203.00	4,215	3,941	17,262	50.39	343
2014	32,176.58	5,882	5,499	26,678	51.40	519
2017	5,459,708.90	746,888	698,252	4,761,457	53.61	88,817
2019	386,744.05	43,083	40,278	346,466	54.85	6,317
2020	319,965.39	30,461	28,477	291,488	55.85	5,219
2022	18,116.00	1,152	1,077	17,039	57.10	298
2023	241,969.43	11,469	10,722	231,247	57.73	4,006
	10,839,254.59	2,701,123	2,525,234	8,314,020		174,327
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.7 1.61

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

ACCOUNT 361 COLLECTION MAINS - GRAVITY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1970	13,338.75	9,993	8,150	5,189	18.58	279
1972	39,847.06	29,208	23,822	16,025	19.49	822
1973	28,745.49	20,826	16,985	11,760	19.96	589
1977	116.92	81	66	51	21.92	2
1980	22,093.00	14,475	11,806	10,287	23.94	430
1986	53,412.00	31,647	25,811	27,601	27.17	1,016
1991	24,968.00	13,265	10,819	14,149	30.44	465
1999	2,760,060.31	1,177,442	960,300	1,799,760	35.61	50,541
2004	126,000.00	44,969	36,676	89,324	38.74	2,306
2011	358,844.00	89,998	73,401	285,443	43.31	6,591
2014	45,199.00	9,148	7,461	37,738	45.32	833
2015	99,144.95	18,421	15,024	84,121	46.00	1,829
2017	638,045.57	97,621	79,618	558,428	47.06	11,866
2019	1,101,330.21	137,776	112,367	988,963	48.07	20,573
2020	840,793.83	90,890	74,128	766,666	48.47	15,817
2021	197,653.25	17,927	14,621	183,032	48.89	3,744
2022	877,218.11	63,861	52,084	825,134	49.32	16,730
2023	933,840.70	51,268	41,813	892,028	49.48	18,028
2024	415,208.00	15,197	12,394	402,814	49.41	8,152
2025	802,735.00	8,348	6,809	795,926	47.35	16,809
	9,378,594.15	1,942,361	1,584,155	7,794,439		177,422

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.9 1.89

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

ACCOUNT 363 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1972	50.00	37	49	1	18.96	
1977	2,359.54	1,613	2,149	211	22.43	9
1980	12,216.58	7,893	10,518	1,699	24.92	68
1981	5,935.68	3,777	5,033	903	25.43	36
1982	1,028.22	644	858	170	25.94	7
1984	53,053.00	31,704	42,249	10,804	27.94	387
1999	501,480.17	197,984	263,834	237,646	40.62	5,850
2005	75,000.00	23,062	30,733	44,267	46.17	959
2006	55,485.24	16,335	21,768	33,717	46.73	722
2007	549,978.58	153,664	204,773	345,206	47.72	7,234
2013	18,908.00	3,570	4,757	14,151	53.72	263
2014	27,150.44	4,713	6,281	20,869	54.73	381
2015	24,679.05	3,914	5,216	19,463	55.72	349
2017	161,089.36	20,813	27,736	133,353	57.29	2,328
2019	74,744.70	7,811	10,409	64,336	58.91	1,092
2020	232,545.21	20,766	27,673	204,872	59.91	3,420
2021	93,991.60	6,965	9,282	84,710	60.91	1,391
2022	409,267.02	24,106	32,123	377,144	61.91	6,092
2023	402,896.67	17,607	23,463	379,433	62.91	6,031
	2,701,859.06	546,978	728,904	1,972,955		36,619

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.9 1.36

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

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L1.5						
NET SALVAGE PERCENT.. 0						
1987	43,530.60	35,025	39,659	3,872	9.35	414
2017	421,017.00	142,809	161,705	259,312	16.56	15,659
2019	155,466.65	44,028	49,854	105,613	17.40	6,070
2020	45,428.73	11,212	12,695	32,734	17.93	1,826
2021	2,106.15	440	498	1,608	18.44	87
	667,549.13	233,514	264,411	403,138		24,056
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.8 3.60

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

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1973	88,336.75	76,985	88,121	216	7.74	28
1980	141,308.51	116,382	133,216	8,093	9.75	830
1986	37,451.00	28,995	33,189	4,262	11.52	370
1999	734,508.02	455,468	521,349	213,159	16.24	13,126
2006	100,000.00	50,310	57,587	42,413	19.26	2,202
2007	100,000.00	48,470	55,481	44,519	19.67	2,263
2011	352,188.97	141,439	161,898	190,291	21.60	8,810
2020	6,410.96	1,160	1,328	5,083	26.59	191
2021	57,575.30	8,700	9,958	47,617	27.38	1,739
	1,617,779.51	927,909	1,062,127	555,652		29,559
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.8	1.83

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

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,380	1,429	107	5.98	18
	1,536.55	1,380	1,429	107		18
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9						1.17

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

ACCOUNT 382 OUTFALL LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,404	1,454	83	4.97	17
	1,536.55	1,404	1,454	83		17
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.9	1.11

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

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2011	13,030.75	9,107	9,903	3,128	6.25	500
	13,030.75	9,107	9,903	3,128		500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.3	3.84

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

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	2,519.52	1,480	1,460	1,060	4.12	257
2021	8,662.94	4,223	4,166	4,497	5.12	878
	11,182.46	5,703	5,626	5,557		1,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.9 10.15

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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				
354.20	8,932.85			122,064.29-
354.30	19,059.34			
354.40	592,929.95	844.00		844.00-
354.50		92,099.11		92,099.11-
355.20	1,842.60			
355.40	125,349.83			
360.20	115,348.93			
361.20	68,372.73			
363.20	40,110.43	3,937.63		3,937.63-
364.20	8,413.73			
371.30	29,713.83			
371.50	6,943.84			
380.40	83,240.29	19,976.27		19,976.27-
390.75	165,752.72			
390.76	.01			
393.70	828.00			
394.70	.03			
396.70	.16	5,999.77		5,999.77-
396.71	.10			
	1,266,839.37	244,921.07		244,921.07-
2022 TRANSACTION YEAR				
360.20		7,821.79		7,821.79-
363.20		7,605.77		7,605.77-
380.40		152.63		152.63-
390.75	47,399.24			
391.70	140,341.98			
392.70	4,484.78			
395.70	30,076.00			
396.70	24,463.32			
	246,765.32	15,580.19		15,580.19-

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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				
354.20	171,161.49			
354.30	354,112.11			
354.40	1,197,105.30			
354.70	6,966.72			
355.30	1,261.42			
355.40	26,284.24			
360.20	189,517.15			
361.20	554,437.19			
363.20	9,650.19			
371.30	145,769.93			
380.40	894,459.10	1,082.08-		1,082.08
390.75	104,969.58			
391.70	52,825.96	31,079.00	2,900.00	28,179.00-
393.70	17,079.00			
396.70	2,950.38			
	3,728,549.76	29,996.92	2,900.00	27,096.92-
2024 TRANSACTION YEAR				
354.20	4,399.39	1,464.83		1,464.83-
354.30	6,948.80	567.49		567.49-
354.40	47,677.07	7,719.27		7,719.27-
354.70	177.15			
355.20	87.72			
355.30	539.12			
355.40	9,311.33			
360.20	15,498.82	321.20		321.20-
361.20	66,600.29	326.30		326.30-
363.20	2,726.56	516.39		516.39-
364.20	682.12			
371.30	102,852.79	4,299.90		4,299.90-
371.50	8,077.42			
380.40	288,028.56	18,179.66		18,179.66-
390.75	178,483.78			
390.76	141,845.85			
393.70	4,449.14			
394.70	1,362.82			
396.70	11,870.65	578.56		578.56-
	891,619.38	33,973.60		33,973.60-

AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER 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
2025 TRANSACTION YEAR				
354.20	4,511.41	1,502.13		1,502.13-
354.30	7,125.75	581.94		581.94-
354.40	48,891.13	7,915.83		7,915.83-
354.70	181.66			
355.20	305.53			
355.30	1,877.67			
355.40	32,429.70			
360.20	2,919.07	60.50		60.50-
361.20	47,852.08	234.44		234.44-
363.20	2,870.06	543.57		543.57-
364.20	522.00			
371.30	207,422.27	8,671.56		8,671.56-
371.50	16,289.66			
380.40	555,232.41	35,044.91		35,044.91-
390.75	164,635.83			
390.76	3,210.82			
	1,096,277.05	54,554.88		54,554.88-
TOTAL	7,230,050.88	379,026.66	2,900.00	376,126.63-