

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

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

LOWER MAKEFIELD WASTEWATER 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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Bryn Mawr, Pennsylvania

LOWER MAKEFIELD WASTEWATER OPERATIONS

2023 DEPRECIATION STUDY

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 and 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 the Lower Makefield 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 ASSETS

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 the Lower Makefield Wastewater 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 page III-2.

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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.	665,281.75					
TOTAL INTANGIBLE PLANT		665,281.75					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	628.19					
TOTAL NONDEPRECIABLE PLANT		628.19					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	40-S1.5	12,888.13	8	12,880	394	3.06	32.7
PUMPING	55-R2	4,216,722.53	103,369	4,113,354	191,360	4.54	21.5
TREATMENT AND DISPOSAL	45-S1	5,504,234.05	188,964	5,315,270	454,891	8.26	11.7
GENERAL	50-R3	2,296.86	4	2,293	55	2.39	41.7
TOTAL ACCOUNT 354		9,736,141.57	292,344	9,443,797	646,700		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	30-R3	24,322.90	29	24,294	969	3.98	25.1
PUMPING	30-R3	227,425.78	6,531	220,895	45,238	19.89	4.9
TOTAL ACCOUNT 355		251,748.68	6,560	245,189	46,207		
360.00 COLLECTION MAINS - FORCE	70-R3	1,926,263.62	33,611	1,892,652	55,500	2.88	34.1
361.00 COLLECTION MAINS - GRAVITY	65-R2.5	37,219,957.50	744,002	36,475,955	1,268,586	3.41	28.8
363.00 SERVICES	70-R4	3,251,486.65	67,839	3,183,647	99,469	3.06	32.0
364.00 METERS	30-L2.5	222,718.41	8,573	214,145	24,439	10.97	8.8
371.00 PUMPING EQUIPMENT							
PUMPING	30-L1.5	1,114,490.34	31,900	1,082,590	100,924	9.06	10.7
TOTAL ACCOUNT 371		1,114,490.34	31,900	1,082,590	100,924		
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	83,045.15	166	82,879	4,337	*	19.1
396.00 COMMUNICATION EQUIPMENT							
GENERAL	15-SQ	87,013.58	132	86,882	5,992	*	14.5
SCADA	10-SQ	9,490.47	22	9,469	997	*	9.5
TOTAL ACCOUNT 396		96,504.05	154	96,351	6,989		
TOTAL DEPRECIABLE PLANT		53,902,355.97	1,185,150	52,717,205	2,253,151		
TOTAL WASTEWATER PLANT IN SERVICE		54,568,265.91	1,185,150	52,717,205	2,253,151		

CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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)
DEPRECIABLE PLANT							
361.00 COLLECTION MAINS - GRAVITY	65-R2.5	38,308.00	142	38,166	789	2.06	48.4
363.00 SERVICES	70-R4	18,010.00	58	17,952	277	1.54	64.8
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		56,318.00	200	56,118	1,066		
AMORTIZATION OF NET SALVAGE					0		
TOTAL WASTEWATER PLANT		54,511,947.91	1,184,950	52,661,087	2,252,085		

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

AQUA PENNSYLVANIA, INC.
LOWER MAKEFIELD WASTEWATER 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	-	-	-	-	-	-	-	-	-	-	-	-
354.30	-	-	-	-	-	-	-	-	-	-	-	-
354.40	-	-	-	-	-	-	-	-	-	-	-	-
354.50	-	-	-	-	-	-	-	-	-	-	-	-
360.00	-	-	-	-	-	-	-	-	-	-	-	-
361.00	-	-	-	-	-	-	-	-	-	-	-	-
363.00	-	-	-	-	-	-	-	-	-	-	-	-
371.30	-	-	-	-	-	-	-	-	-	-	-	-
380.00	-	-	-	-	-	-	-	-	-	-	-	-
391.70	-	-	-	-	-	-	-	-	-	-	-	-
396.70	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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)
1945	127,840	4,644	123,196		123,196	0.2
1950	93,046	3,308	89,738		212,934	0.4
1955	892,812	30,955	861,857		1,074,791	2.0
1960	134,698	4,525	130,173		1,204,964	2.3
1964	362,845	13,288	349,557		1,554,521	2.9
1965	923,908	31,950	891,958		2,446,479	4.6
1966	3,534,794	126,801	3,407,993		5,854,472	11.1
1968	2,097,060	64,279	2,032,781		7,887,253	15.0
1970	1,562,485	46,995	1,515,490		9,402,743	17.8
1975	1,234,891	35,766	1,199,125		10,601,868	20.1
1976	950,773	33,575	917,198		11,519,066	21.9
1977	158,968	5,561	153,407		11,672,473	22.1
1978	934,974	28,591	906,383		12,578,856	23.9
1979	14,634	665	13,969		12,592,825	23.9
1980	4,368,369	115,683	4,252,686		16,845,511	32.0
1982	577,730	14,672	563,058		17,408,569	33.0
1983	4,212	137	4,075		17,412,644	33.0
1984	124,663	3,232	121,431		17,534,075	33.3
1985	3,705,160	91,681	3,613,479		21,147,554	40.1
1986	118,746	3,725	115,021		21,262,575	40.3
1987	965,397	26,976	938,421		22,200,996	42.1
1988	1,774,210	48,100	1,726,110		23,927,106	45.4
1989	46,739	1,009	45,730		23,972,836	45.5
1990	670,465	14,254	656,211		24,629,047	46.7
1991	1,535,001	41,777	1,493,224		26,122,271	49.6
1992	2,510,514	50,596	2,459,918		28,582,189	54.2
1993	328,482	8,624	319,858		28,902,047	54.8
1994	348,964	8,619	340,345		29,242,392	55.5
1995	3,980,745	73,855	3,906,890		33,149,282	62.9
1996	1,820,165	33,639	1,786,526		34,935,808	66.3
1997	544,953	9,500	535,453		35,471,261	67.3
1998	887,796	14,994	872,802		36,344,063	68.9
1999	1,903,814	31,723	1,872,091		38,216,154	72.5
2000	1,164,145	18,328	1,145,817		39,361,971	74.7
2001	232,249	3,427	228,822		39,590,793	75.1
2002	2,553,620	40,242	2,513,378		42,104,171	79.9
2003	2,715,100	37,891	2,677,209		44,781,380	84.9
2004	768,699	10,198	758,501		45,539,881	86.4
2005	1,176,976	18,000	1,158,976		46,698,857	88.6
2006	179,865	2,180	177,685		46,876,542	88.9
2011	680,734	5,996	674,738		47,551,280	90.2
2012	46,138	365	45,773		47,597,053	90.3
2014	2,236,561	15,346	2,221,215		49,818,268	94.5
2015	55,151	344	54,807		49,873,075	94.6
2016	713,713	3,885	709,828		50,582,903	96.0

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2017	20,230	266	19,964		50,602,867	96.0
2018	166,851	690	166,161		50,769,028	96.3
2019	49,368	155	49,213		50,818,241	96.4
2020	404,774	1,127	403,647		51,221,888	97.2
2021	591,380	1,960	589,420		51,811,308	98.3
2022	400,712	624	400,088		52,211,396	99.0
2023	506,237	427	505,810		52,717,206	100.0
TOTAL	53,902,356	1,185,150	52,717,206			

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

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2023	56,318	200	56,118		56,118	100.0
TOTAL	56,318	200	56,118			

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
2023	12,888.13	193	8	12,880	32.72	394
	12,888.13	193	8	12,880		394
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.7	3.06

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1964	322,987.15	269,048	11,573	311,414	11.93	26,103
1965	151,990.52	125,362	5,392	146,599	12.43	11,794
1978	357,025.68	255,059	10,971	346,055	18.19	19,024
1980	418,803.84	291,487	12,539	406,265	19.00	21,382
1985	324,293.71	208,521	8,970	315,324	21.38	14,749
1987	603,282.63	372,105	16,006	587,277	22.67	25,905
1988	844,618.74	512,684	22,053	822,566	22.98	35,795
1993	242,094.63	131,433	5,654	236,441	25.68	9,207
2002	231,853.30	95,199	4,095	227,758	30.86	7,380
2005	327,998.18	118,932	5,116	322,882	32.52	9,929
2020	46,585.03	3,848	165	46,420	38.87	1,194
2021	280,134.86	16,948	729	279,406	38.82	7,197
2022	65,054.26	2,459	106	64,948	38.18	1,701
	4,216,722.53	2,403,085	103,369	4,113,354		191,360
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.5 4.54

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1966	2,343,079.89	2,020,906	89,432	2,253,648	9.17	245,763
1975	105,698.50	85,098	3,766	101,932	11.74	8,682
1976	950,772.90	758,717	33,575	917,198	12.02	76,306
1977	158,967.59	125,664	5,561	153,407	12.32	12,452
1978	23,800.93	18,627	824	22,977	12.64	1,818
1983	4,212.00	3,105	137	4,075	14.45	282
1984	26,689.21	19,398	858	25,831	14.85	1,739
1985	86,367.17	61,848	2,737	83,630	15.26	5,480
1986	118,746.04	84,167	3,725	115,021	15.41	7,464
1987	123,478.68	86,089	3,810	119,669	15.85	7,550
1988	230,048.59	157,629	6,976	223,073	16.31	13,677
1991	1,217,538.55	795,296	35,195	1,182,344	17.25	68,542
1999	97,962.91	53,282	2,358	95,605	20.55	4,652
2023	16,871.09	240	10	16,861	34.83	484
	5,504,234.05	4,270,066	188,964	5,315,270		454,891
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 8.26

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
2022	2,296.86	80	4	2,293	41.60	55
	2,296.86	80	4	2,293		55
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.7 2.39

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
2023	24,322.90	477	29	24,294	25.07	969
	24,322.90	477	29	24,294		969
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.1 3.98

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1965	1,372.35	1,372	1,372			
1978	19,706.99	19,189	741	18,966	1.23	15,420
1985	24,461.46	22,791	880	23,581	2.82	8,362
1987	17,426.79	15,966	616	16,811	3.34	5,033
1988	22,383.90	20,262	782	21,602	3.72	5,807
1993	13,143.91	11,185	432	12,712	5.34	2,381
2002	30,366.37	20,698	799	29,567	10.04	2,945
2005	31,004.69	18,814	726	30,279	11.99	2,525
2021	22,756.24	2,157	83	22,673	23.88	949
2022	44,803.08	2,572	100	44,703	24.61	1,816
	227,425.78	135,006	6,531	220,895		45,238
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.9 19.89

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1965	352,748.27	268,265	11,499	341,249	18.42	18,526
1978	112,013.43	70,837	3,036	108,977	26.45	4,120
1987	114,739.65	60,720	2,603	112,137	32.47	3,454
1989	46,739.43	23,543	1,009	45,730	33.99	1,345
1999	208,738.73	77,734	3,332	205,407	41.29	4,975
2001	232,248.57	79,940	3,427	228,822	42.86	5,339
2002	291,108.03	96,386	4,132	286,976	43.44	6,606
2004	164,197.97	49,621	2,127	162,071	45.02	3,600
2011	168,720.44	33,542	1,438	167,282	50.39	3,320
2016	153,957.52	18,598	797	153,161	54.61	2,805
2019	49,368.37	3,624	155	49,213	56.85	866
2021	31,683.21	1,305	56	31,627	58.11	544
	1,926,263.62	784,115	33,611	1,892,652		55,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.1 2.88

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1945	123,735.79	109,754	4,472	119,264	10.00	11,926
1950	89,390.35	77,528	3,159	86,231	11.25	7,665
1955	835,595.47	704,073	28,689	806,906	12.80	63,040
1960	121,277.78	98,575	4,017	117,261	14.62	8,021
1965	361,250.62	278,958	11,367	349,884	17.26	20,271
1966	1,151,192.46	880,432	35,876	1,115,316	17.68	63,083
1968	2,029,431.39	1,520,450	61,955	1,967,476	18.58	105,892
1970	1,474,869.89	1,081,080	44,051	1,430,819	19.49	73,413
1975	1,027,482.35	707,627	28,834	998,648	21.92	45,559
1978	276,408.91	181,103	7,380	269,029	23.94	11,238
1980	3,595,053.34	2,283,218	93,036	3,502,017	24.99	140,137
1982	479,676.46	294,617	12,005	467,671	26.07	17,939
1984	93,453.42	55,371	2,256	91,197	27.17	3,357
1985	2,668,314.81	1,540,952	62,790	2,605,525	28.17	92,493
1988	427,851.34	232,409	9,470	418,381	29.86	14,011
1990	621,224.97	322,540	13,143	608,082	31.02	19,603
1991	298,478.87	151,329	6,166	292,313	31.60	9,250
1992	2,510,513.65	1,241,700	50,596	2,459,918	32.19	76,419
1994	211,555.85	98,606	4,018	207,538	33.79	6,142
1995	3,582,939.25	1,623,788	66,166	3,516,773	34.39	102,262
1996	1,623,186.01	714,202	29,102	1,594,084	35.00	45,545
1997	499,129.91	212,929	8,676	490,454	35.61	13,773
1998	802,049.53	331,327	13,501	788,549	36.23	21,765
1999	1,508,853.66	602,636	24,556	1,484,298	36.85	40,279
2000	1,027,950.39	396,172	16,143	1,011,807	37.48	26,996
2002	1,728,153.54	616,778	25,132	1,703,022	38.74	43,960
2003	2,520,021.85	862,855	35,160	2,484,862	39.38	63,100
2004	567,634.82	185,957	7,577	560,058	40.02	13,994
2005	678,250.02	212,021	8,639	669,611	40.67	16,464
2006	176,397.63	52,478	2,138	174,260	41.32	4,217
2011	488,985.24	106,990	4,360	484,625	44.64	10,856
2014	2,057,771.50	347,969	14,179	2,043,592	46.68	43,779
2015	55,150.52	8,438	344	54,807	47.06	1,165
2016	531,738.91	72,210	2,943	528,796	47.75	11,074
2018	161,894.95	16,481	671	161,224	48.55	3,321
2020	343,116.39	22,714	926	342,190	49.41	6,926

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2021	78,861.56	3,801	155	78,707	49.32	1,596
2022	241,708.84	7,155	291	241,418	49.26	4,901
2023	149,405.26	1,554	63	149,342	47.35	3,154
	37,219,957.50	18,258,777	744,002	36,475,955		1,268,586
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.8 3.41

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1945	4,104.65	3,770	172	3,933	6.97	564
1950	3,655.70	3,278	149	3,507	8.47	414
1955	57,216.50	49,778	2,266	54,950	10.24	5,366
1960	13,419.92	11,163	508	12,912	12.84	1,006
1965	14,341.98	11,243	512	13,830	16.13	857
1966	35,840.02	27,819	1,266	34,574	16.58	2,085
1968	67,629.07	51,046	2,324	65,305	18.03	3,622
1970	87,615.10	64,686	2,944	84,671	18.96	4,466
1975	101,710.35	69,550	3,166	98,544	22.43	4,393
1978	18,340.29	11,850	539	17,801	24.92	714
1980	354,512.15	222,066	10,108	344,404	25.94	13,277
1982	98,053.53	58,597	2,667	95,387	27.94	3,414
1984	4,520.02	2,589	118	4,402	29.46	149
1985	527,244.26	296,364	13,491	513,753	29.99	17,131
1988	46,412.85	24,218	1,102	45,311	32.53	1,393
1990	49,239.62	24,413	1,111	48,129	34.07	1,413
1991	18,983.70	9,131	416	18,568	35.07	529
1994	45,297.36	19,913	906	44,391	37.61	1,180
1995	397,805.71	168,908	7,689	390,117	38.62	10,101
1996	154,781.65	63,430	2,887	151,895	39.61	3,835
1997	45,822.98	18,091	824	44,999	40.62	1,108
1998	85,746.61	32,798	1,493	84,254	41.17	2,046
1999	88,259.02	32,435	1,477	86,782	42.17	2,058
2000	136,194.46	48,009	2,185	134,009	43.17	3,104
2002	134,655.69	43,426	1,977	132,679	45.17	2,937
2003	195,078.48	59,987	2,731	192,347	46.17	4,166
2004	36,865.78	10,853	494	36,372	46.73	778
2005	23,469.23	6,557	298	23,171	47.72	486
2006	3,467.28	916	42	3,425	48.73	70
2011	23,028.26	4,348	198	22,830	53.72	425
2012	46,137.85	8,010	365	45,773	54.73	836
2014	178,789.27	25,638	1,167	177,622	56.73	3,131
2016	28,016.62	3,194	145	27,872	58.29	478
2018	4,956.50	414	19	4,938	60.29	82
2020	15,072.53	802	36	15,037	62.29	241
2022	15,536.47	354	16	15,520	64.29	241
2023	89,665.19	681	31	89,634	65.29	1,373
	3,251,486.65	1,490,325	67,839	3,183,647		99,469

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.0 3.06

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1966	4,682.05	4,361	227	4,455	4.23	1,053
1979	14,634.19	12,764	665	13,969	6.52	2,142
1988	48,864.33	39,727	2,070	46,794	8.17	5,728
1994	92,110.68	70,925	3,695	88,416	8.81	10,036
1996	42,197.10	31,682	1,650	40,547	9.13	4,441
2017	20,230.06	5,114	266	19,964	19.21	1,039
	222,718.41	164,573	8,573	214,145		24,439
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.8 10.97

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1964	39,857.98	36,522	1,715	38,143	5.44	7,012
1965	42,204.58	38,516	1,808	40,397	5.60	7,214
1978	127,677.47	108,628	5,100	122,577	7.98	15,361
1985	74,479.08	59,926	2,813	71,666	9.35	7,665
1987	106,468.85	83,940	3,941	102,528	9.80	10,462
1988	154,030.67	120,298	5,647	148,384	9.95	14,913
1993	73,243.76	54,061	2,538	70,706	10.82	6,535
2002	137,483.37	87,494	4,107	133,376	12.28	10,861
2005	116,253.63	68,613	3,221	113,033	12.85	8,796
2021	177,943.67	19,965	937	177,007	19.77	8,953
2023	64,847.28	1,543	73	64,774	20.55	3,152
	1,114,490.34	679,506	31,900	1,082,590		100,924
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.7 9.06

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
2022	31,312.16	2,348	107	31,205	18.50	1,687
2023	51,732.99	1,293	59	51,674	19.50	2,650
	83,045.15	3,641	166	82,879		4,337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.1 5.22

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2023	87,013.58	2,900	132	86,882	14.50	5,992
	87,013.58	2,900	132	86,882		5,992
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 6.89

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
2023	9,490.47	475	22	9,469	9.50	997
	9,490.47	475	22	9,469		997
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 10.51

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

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2023	38,308.00	682	142	38,166	48.38	789
	38,308.00	682	142	38,166		789
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					48.4	2.06

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2023	18,010.00	240	58	17,952	64.91	277
	18,010.00	240	58	17,952		277
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						64.8 1.54

PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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				
2020 TRANSACTION YEAR				
2021 TRANSACTION YEAR				
2022 TRANSACTION YEAR				
2023 TRANSACTION YEAR				
354.30	4.01			
355.30	3,960.39			
	3,964.40			
TOTAL	3,964.40			

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

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

LOWER MAKEFIELD WASTEWATER 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-D, Part 2
Docket No. R-2024-3047822
Docket No. R-2024-3047824
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.
Bryn Mawr, Pennsylvania

LOWER MAKEFIELD WASTEWATER 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

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of December 31, 2024 for the Lower Makefield Wastewater 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 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. 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 Lower Makefield Wastewater Operations system. 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.

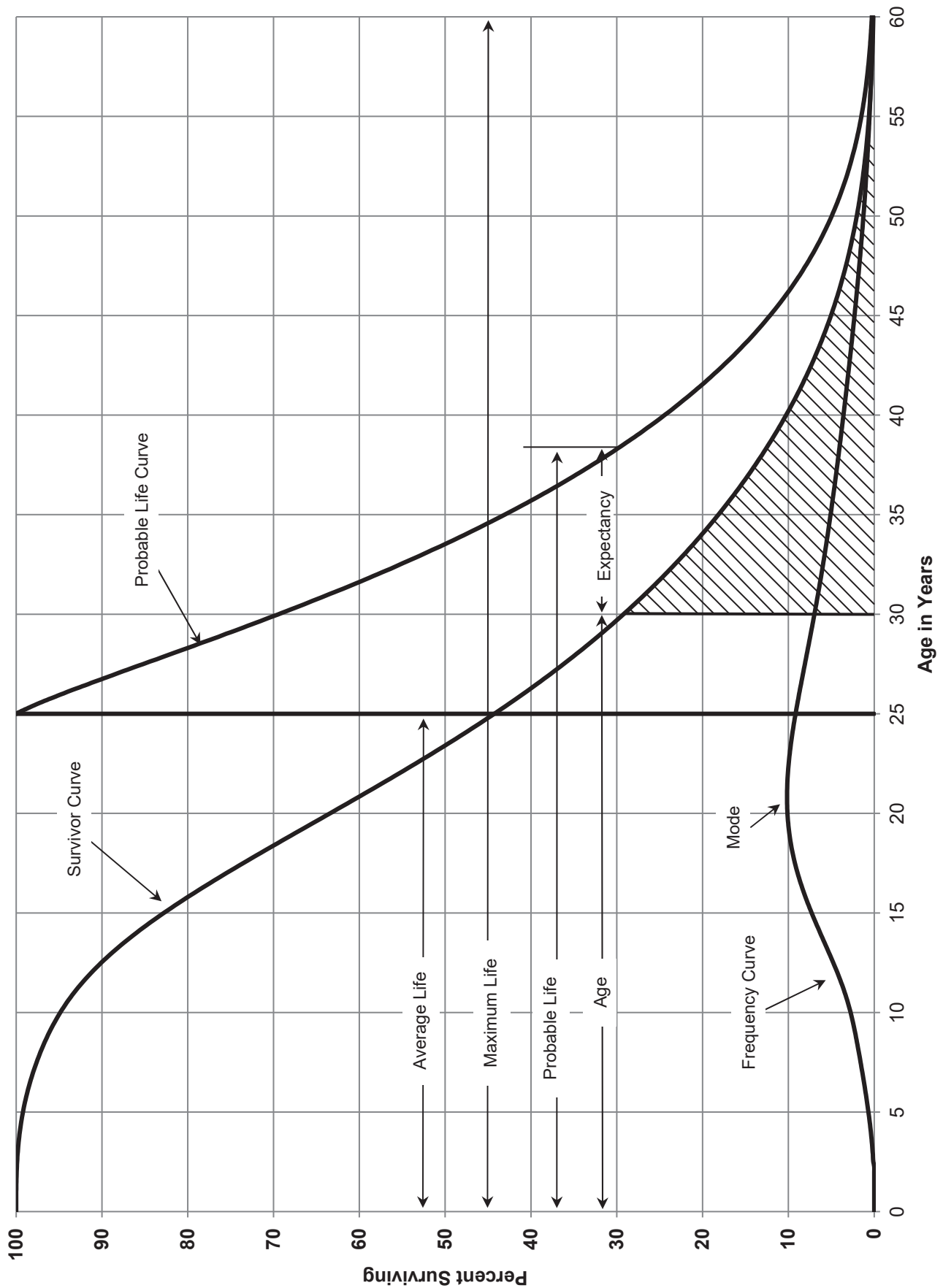


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

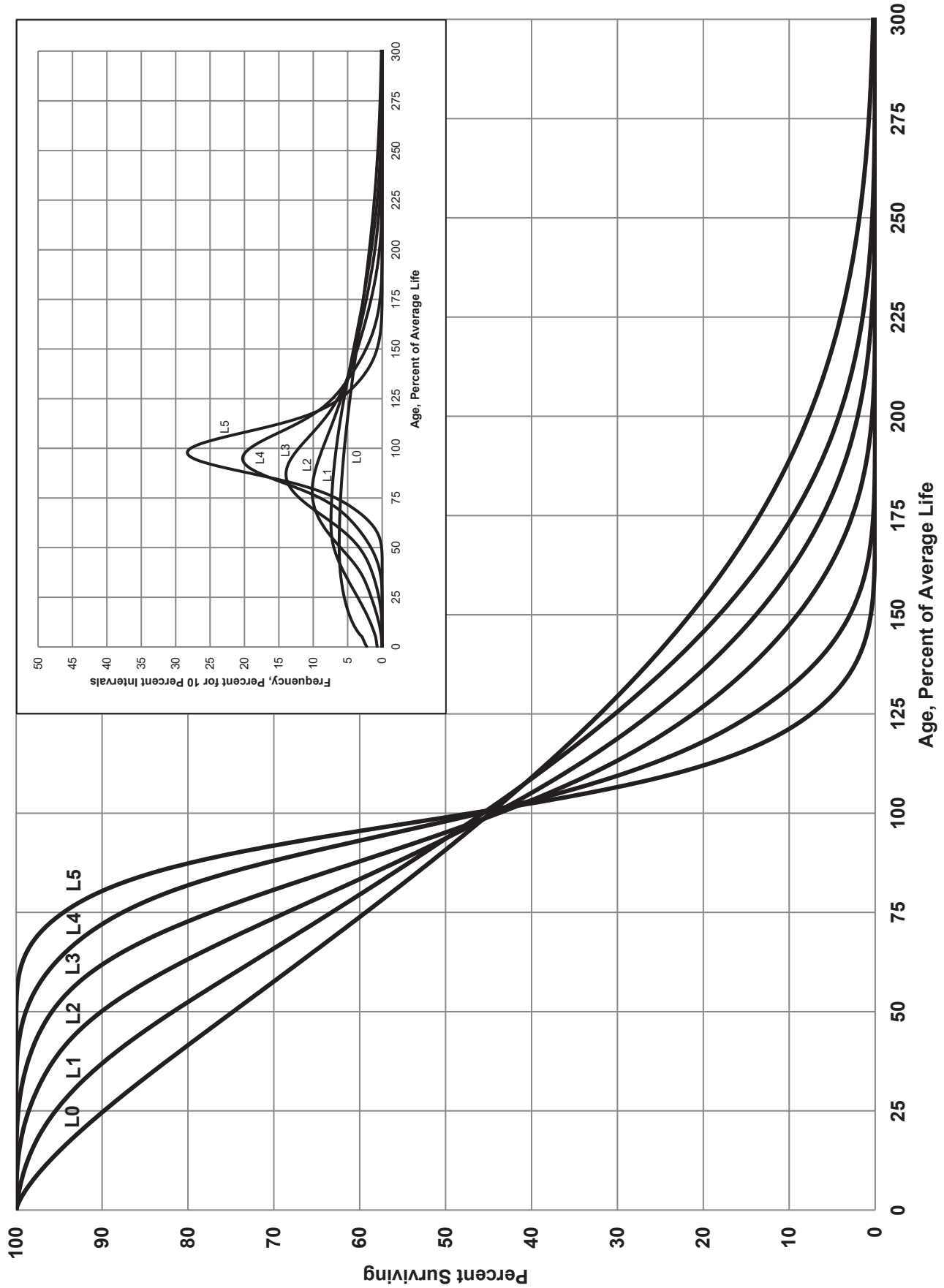


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

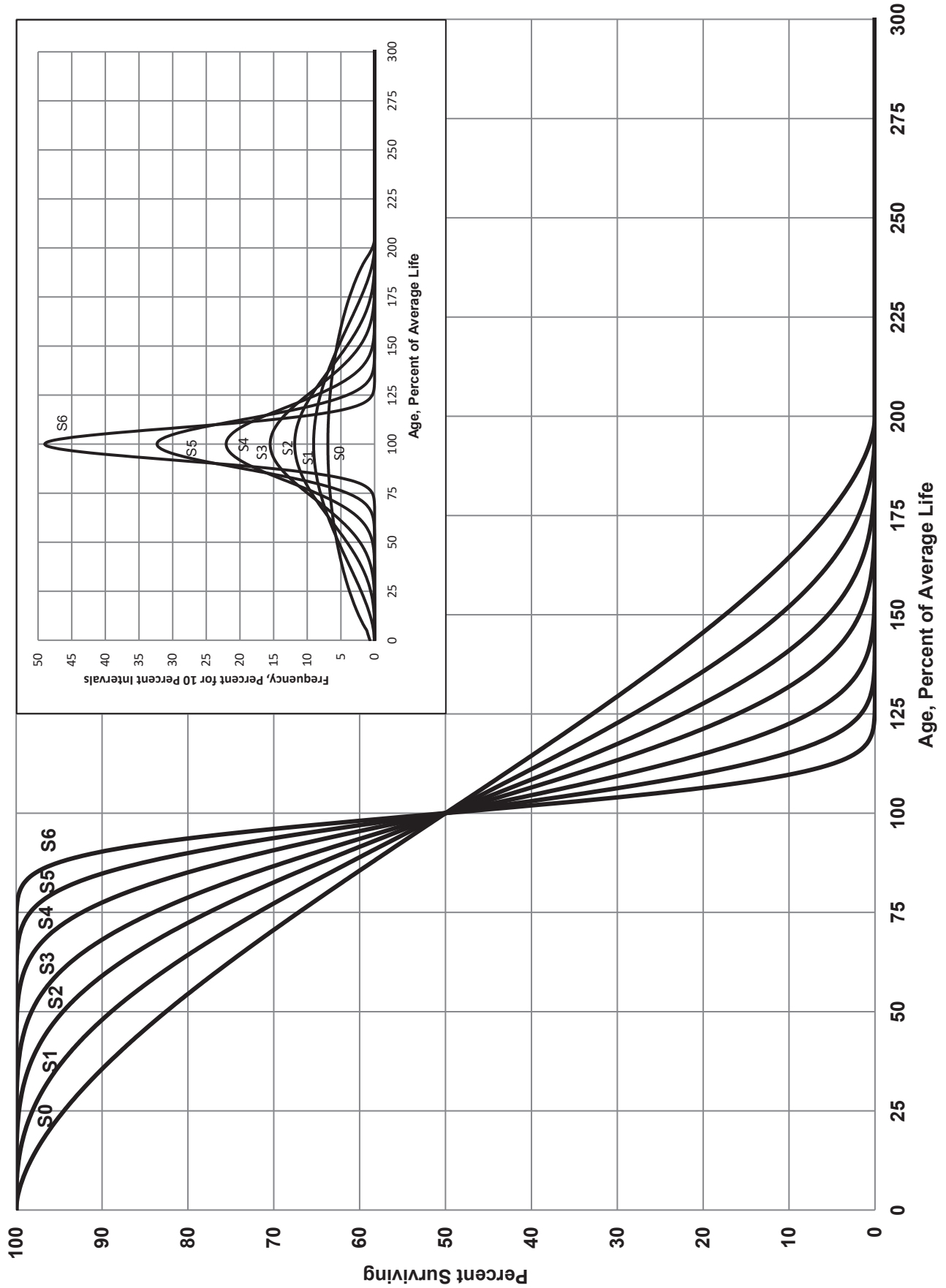


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

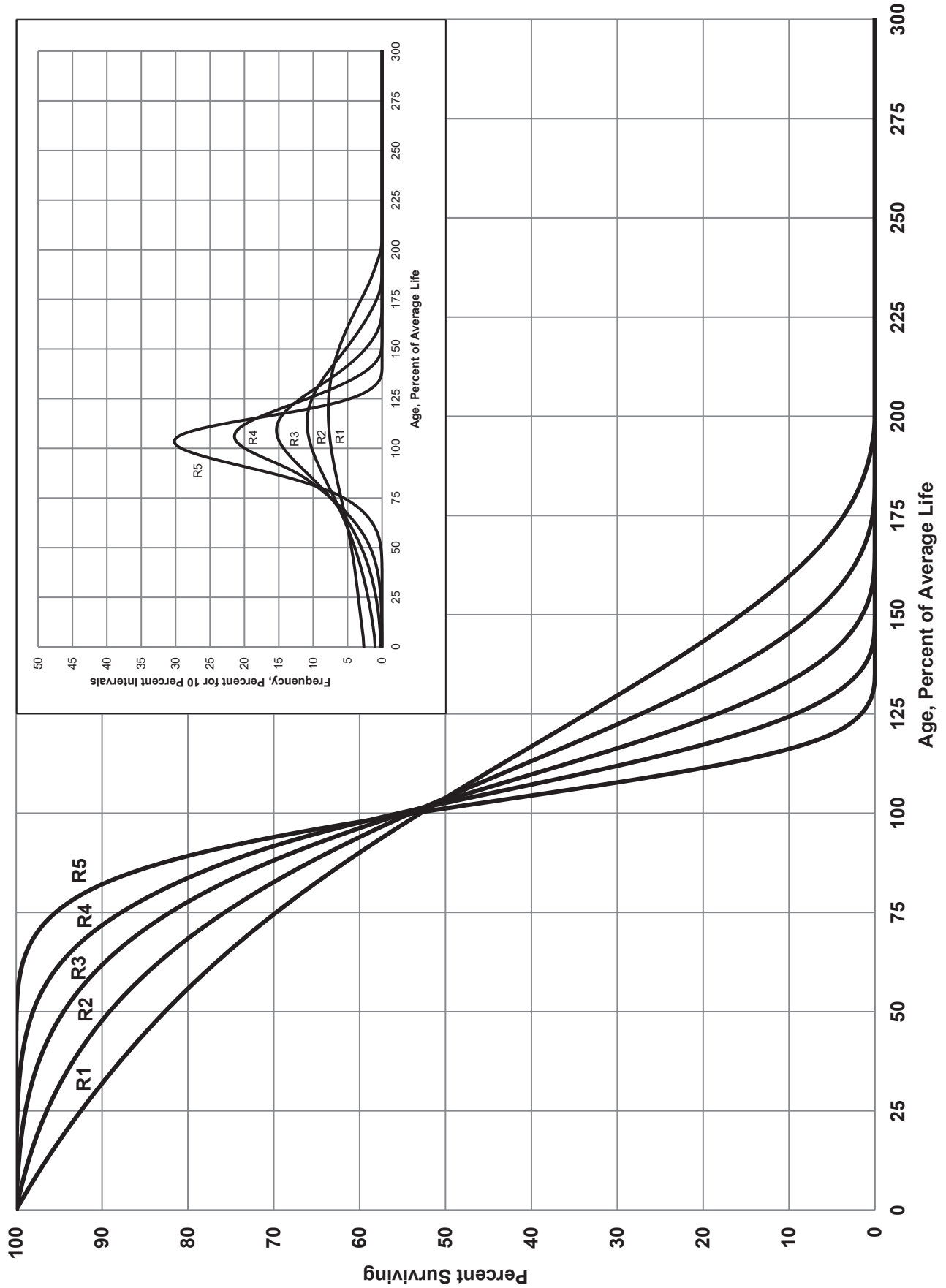


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

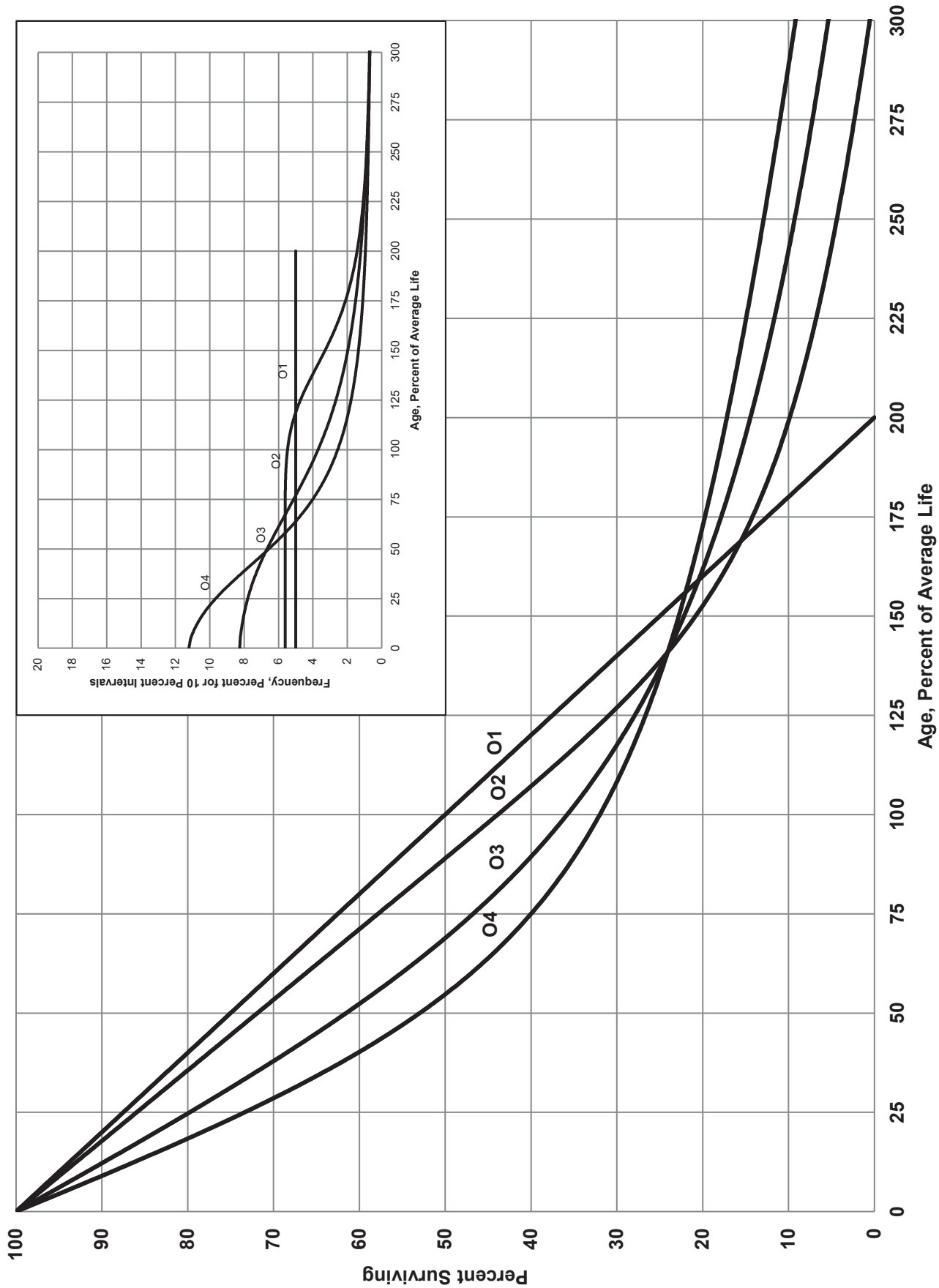


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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	Retirements, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
Placed (1)	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					7	14	16	17	19	20	143	4½-5½	
2019						8	18	20	22	23	146	3½-4½	
2020							9	20	22	25	150	2½-3½	
2021								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 (1)	Exposures, Thousands of Dollars											Total at		Age Interval (13)
	Annual Survivors at the Beginning of the Year											Beginning of		
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)	Age Interval (12)	Age Interval (13)		
2009	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½	
2010	279	268	256	243	228	212	194	174	153	131	323	323	12½-13½	
2011	307	296	284	271	257	241	224	205	184	162	531	531	11½-12½	
2012	338	330	321	311	300	289	276	262	242	226	823	823	10½-11½	
2013	376	367	357	346	334	321	307	297	280	261	1,097	1,097	9½-10½	
2014	420 ^a	416	407	397	386	374	361	347	332	316	1,503	1,503	8½-9½	
2015		460 ^a	455	444	432	419	405	390	374	356	1,952	1,952	7½-8½	
2016			510 ^a	504	492	479	464	448	431	412	2,463	2,463	6½-7½	
2017				580 ^a	574	561	546	530	501	482	3,057	3,057	5½-6½	
2018					660 ^a	653	639	623	628	609	3,789	3,789	4½-5½	
2019						750 ^a	742	724	685	663	4,332	4,332	3½-4½	
2020							850 ^a	841	821	799	4,955	4,955	2½-3½	
2021								960 ^a	949	926	5,719	5,719	1½-2½	
2022									1,080 ^a	1,069	6,579	6,579	½-1½	
2023										1,220 ^a	7,490	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	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
Total	<u>44,780</u>	<u>1,606</u>			35.66

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

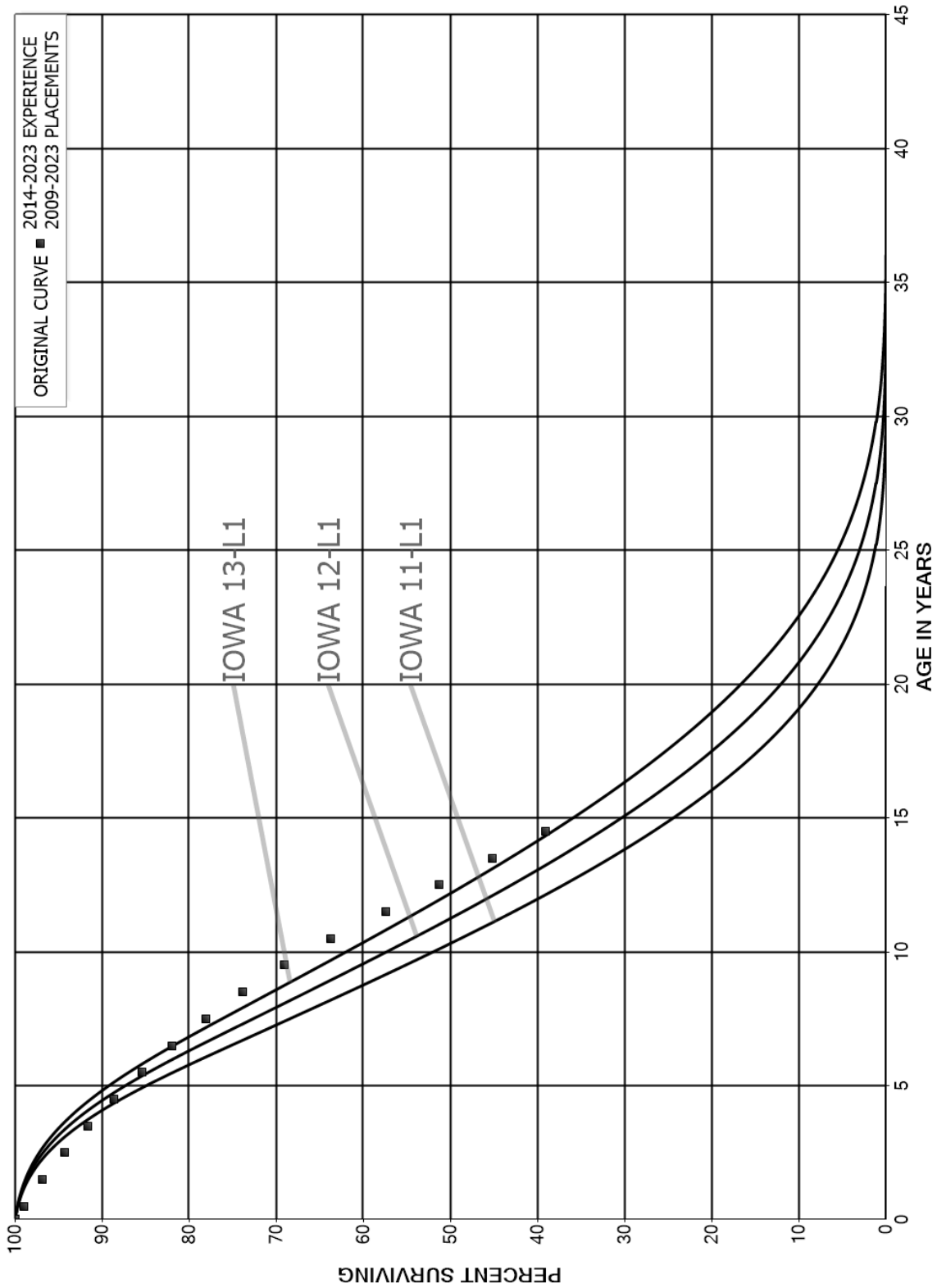


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

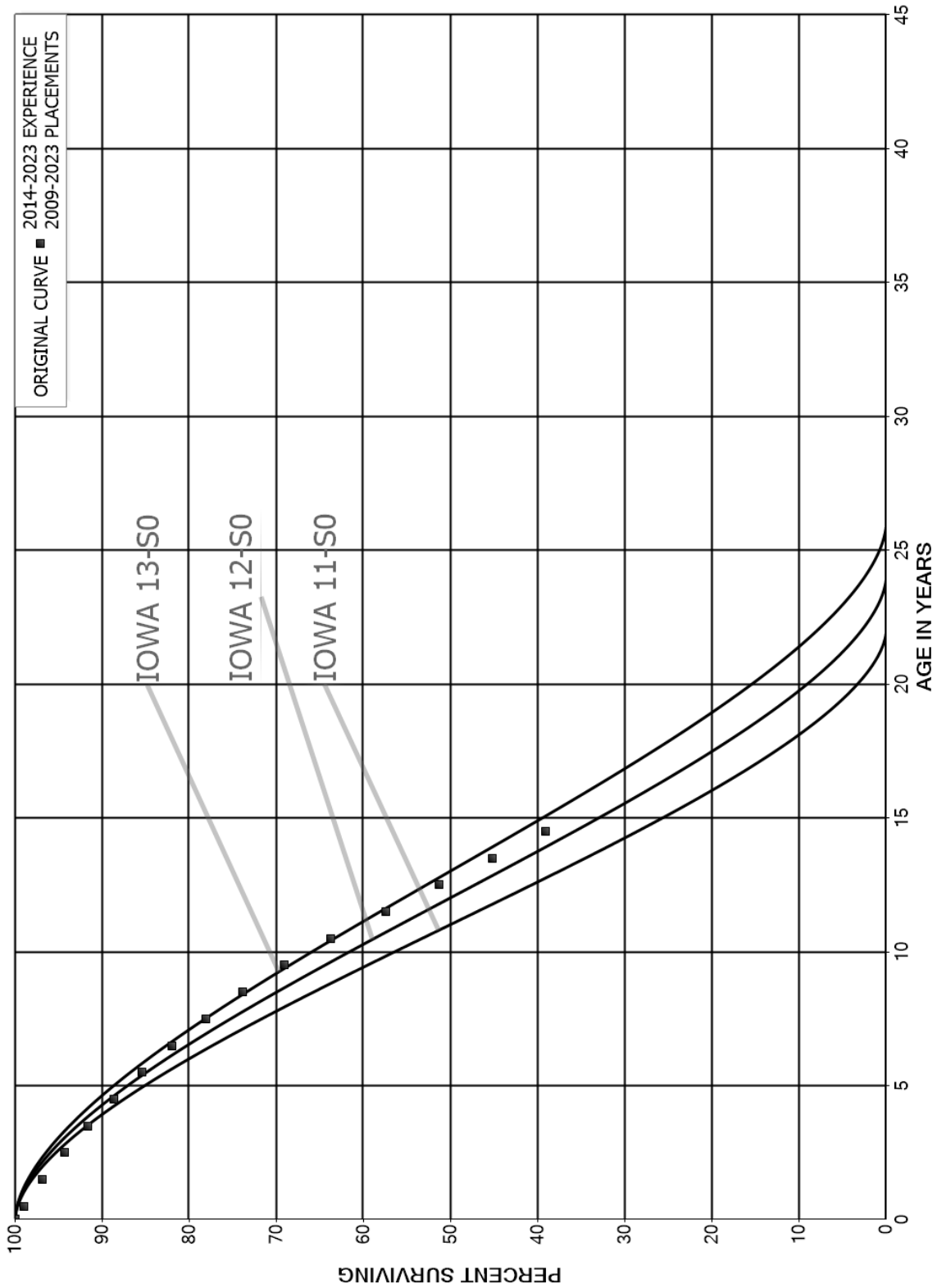


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

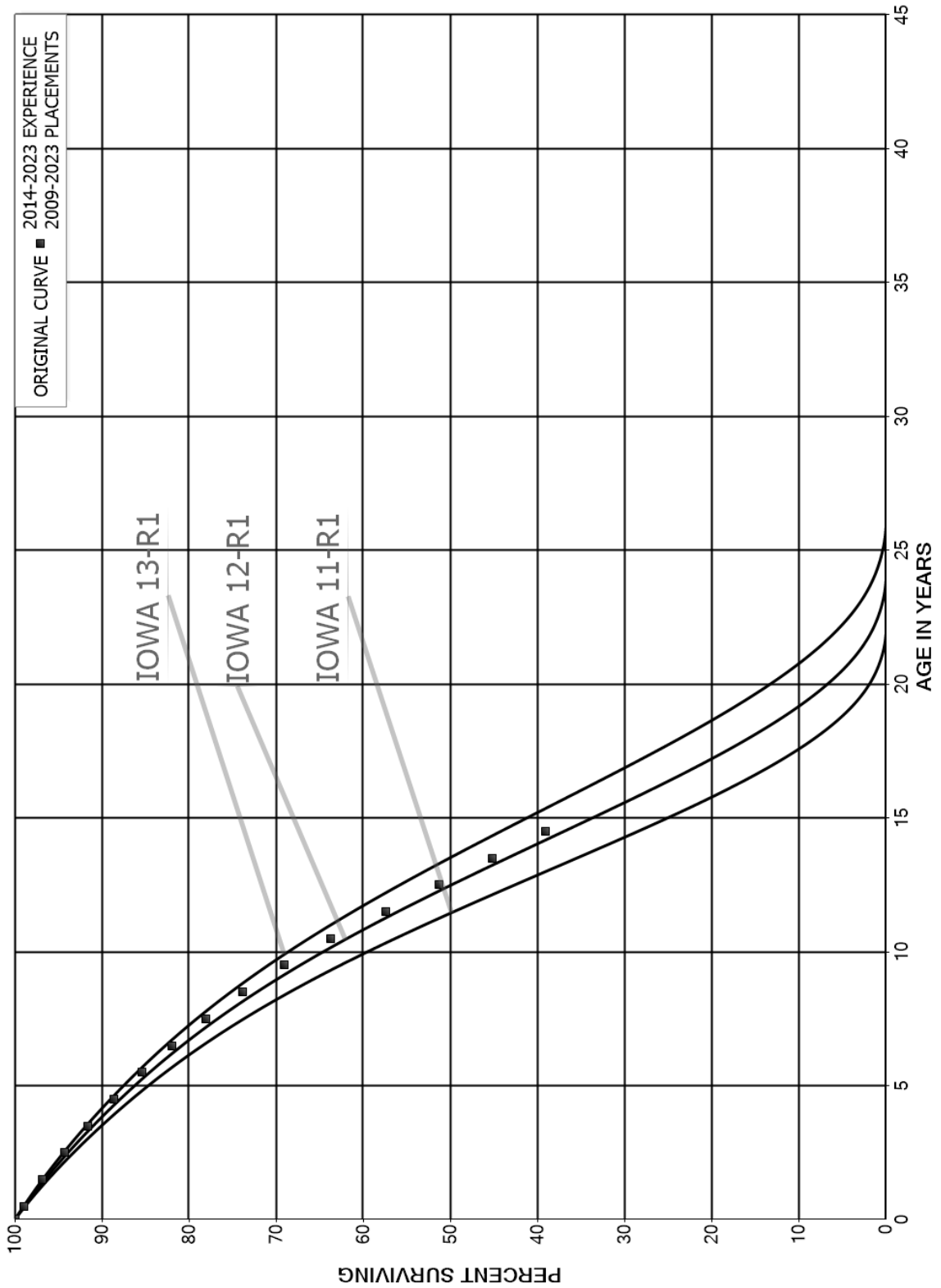
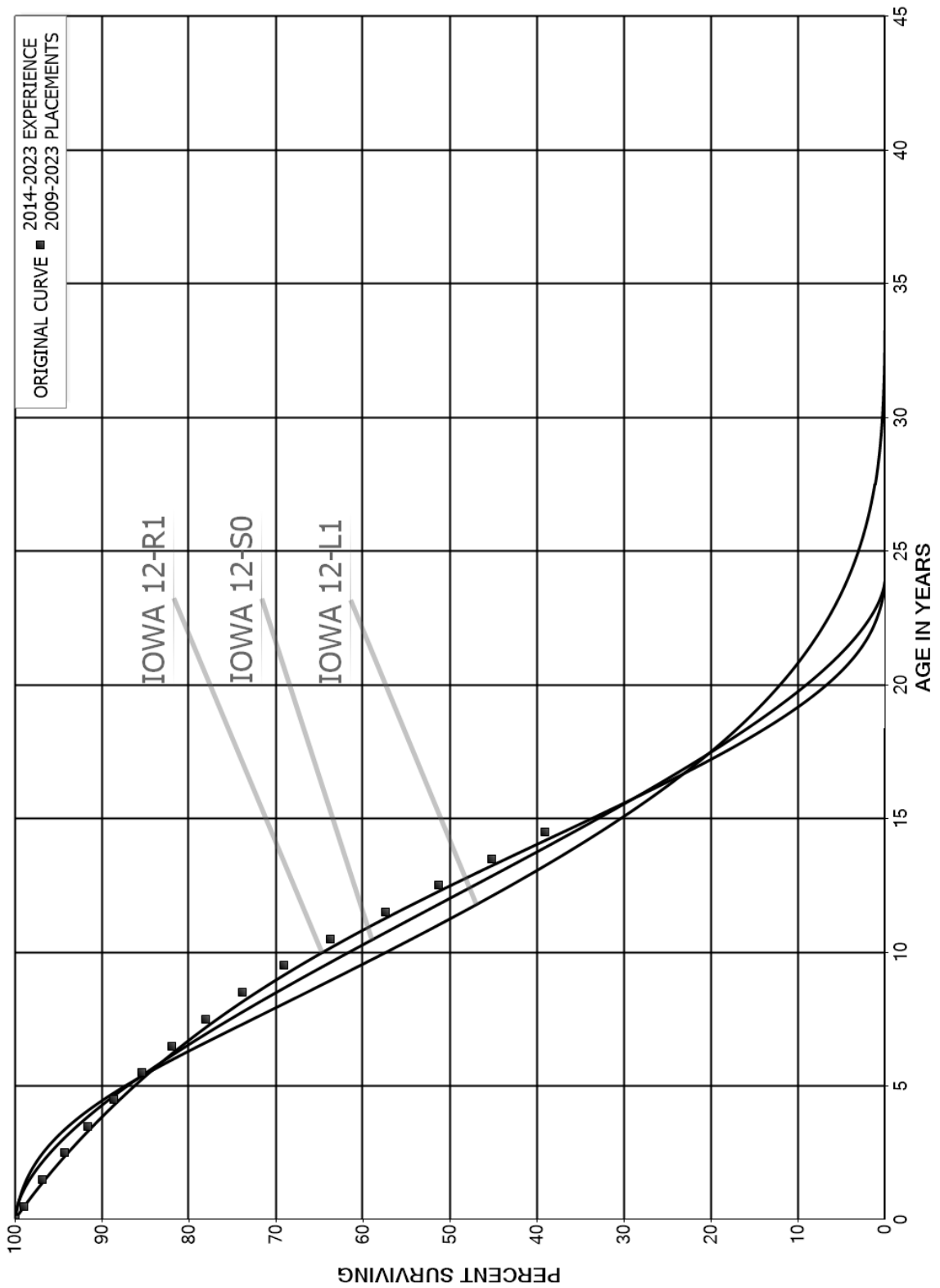


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN I1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

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 other Aqua Pennsylvania wastewater systems. 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 amortization periods selected for general plant Accounts 393 and 396 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 the Lower Makefield wastewater operations at the time of acquisition. 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, gross 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 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 393 and 396; 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>
393.00	Tools, Shop and Garage Equipment	20
396.00	Communication Equipment	
	General	15
	SCADA	10

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-8. 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.
LOWER MAKEFIELD WASTEWATER 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.	665,281.75					
TOTAL INTANGIBLE PLANT		665,281.75					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	628.19					
TOTAL NONDEPRECIABLE PLANT		628.19					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	40-S1.5	29,622.54	460	29,163	903	3.05	32.3
PUMPING	55-R2	4,218,136.91	294,586	3,923,551	185,202	4.39	21.2
TREATMENT AND DISPOSAL	45-S1	5,514,390.74	642,155	4,872,236	433,245	7.86	11.2
RECLAIMED WATER TREATMENT	60-R2.5	256.35	3	254	6	2.34	42.3
GENERAL	50-R3	2,344.55	53	2,291	56	2.39	40.9
TOTAL ACCOUNT 354		9,764,751.09	937,256	8,827,495	619,412		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	30-R3	26,011.89	1,023	24,989	1,014	3.90	24.6
PUMPING	30-R3	230,826.32	50,694	180,132	36,348	15.75	5.0
TREATMENT AND DISPOSAL	30-R3	31,089.64	569	30,521	1,217	3.91	25.1
TOTAL ACCOUNT 355		287,927.85	52,286	235,642	38,579		
360.00 COLLECTION MAINS - FORCE	70-R3	1,926,263.62	89,088	1,837,176	54,630	2.84	33.6
361.00 COLLECTION MAINS - GRAVITY	65-R2.5	37,339,397.04	2,014,509	35,324,888	1,247,297	3.34	28.3
363.00 SERVICES	70-R4	3,251,486.65	167,335	3,084,152	96,285	3.02	31.4
364.00 METERS	30-L2.5	247,790.24	33,703	214,088	22,808	9.20	9.4
371.00 PUMPING EQUIPMENT							
PUMPING	30-L1.5	1,494,965.11	118,824	1,376,141	110,318	7.38	12.5
RECLAIMED WATER TREATMENT	30-L1.5	111.80	3	109	5	4.47	21.8
TOTAL ACCOUNT 371		1,495,076.91	118,827	1,376,250	110,323		
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	83,045.15	4,318	78,727	4,345	*	18.1
396.00 COMMUNICATION EQUIPMENT							
GENERAL	15-SQ	90,410.83	6,049	84,362	6,232	*	13.5
SCADA	10-SQ	17,586.47	1,375	16,211	1,810	*	9.0
TOTAL ACCOUNT 396		107,997.30	7,425	100,573	8,042		
TOTAL DEPRECIABLE PLANT		54,503,735.85	3,424,745	51,078,991	2,203,721		
TOTAL WASTEWATER PLANT IN SERVICE		55,169,645.79	3,424,745	51,078,991	2,203,721		

CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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)
DEPRECIABLE PLANT							
361.00	COLLECTION MAINS - GRAVITY	38,308.00	932	37,376	756	1.97	49.4
363.00	SERVICES	18,010.00	335	17,675	277	1.54	63.8
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		56,318.00	1,266	55,051	1,033		
AMORTIZATION OF NET SALVAGE							
				300			
TOTAL WASTEWATER PLANT		55,113,327.79	3,423,479	51,023,940	2,202,988		

* 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.
LOWER MAKEFIELD WASTEWATER 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 ACCUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	PROJECTED GROSS SALVAGE (6)	+	PROJECTED RETIREMENTS (5)	-	PROJECTED GROSS SALVAGE (6)	-	PROJECTED COST OF REMOVAL (7)	-	ADJUSTMENTS (8)	=	BOOK RESERVE AS OF DECEMBER 31, 2024 (9)
354.20	8		650					149					50				460
354.30	103,369		191,471					235					19				294,586
354.40	188,964		455,069					1,615					261		(3)		642,155
354.50	0														3		3
354.70	4		55					6									53
355.20	29		1,002					7									1,023
355.30	6,531		45,573					46							(1,364)		50,694
355.40	0							795							1,364		569
360.00	33,611		55,476					726					4				89,088
361.00	744,002		1,271,237														2,014,509
363.00	67,839		99,495					678									167,335
364.00	364,000		8,573					25,807									33,703
371.30	31,900		118,208					27,921					1,167		(2,196)		118,824
371.50	0							2,193							2,196		3
393.00	166		4,152														4,318
396.00	132		5,917														6,049
396.70	22		1,354														1,375
SUBTOTAL	1,185,150		2,275,469		0		0	34,373		0		0	1,501		0		3,424,745

LESS: CUSTOMERS' ADVANCES AND CONTRIBUTIONS

361.00	(142)		(789)														(932)
363.00	(58)		(277)														(335)
SUBTOTAL	(200)		(1,066)		0		0	0		0		0	0		0		(1,266)
TOTAL	1,184,950		2,274,403		0		0	34,373		0		0	1,501		0		3,423,479

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER OPERATIONS

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

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2023 (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
UTILITY PLANT IN SERVICE				
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	12,888.13	29,622.54	3.06	650
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	4,216,722.53	4,218,136.91	4.54	191,471
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	5,504,234.05	5,514,390.74	8.26	455,069
354.50 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT	0.00	256.35	-	0
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	2,296.86	2,344.55	2.39	55
355.20 POWER GENERATING EQUIPMENT - COLLECTION	24,322.90	26,011.89	3.98	1,002
355.30 POWER GENERATING EQUIPMENT - PUMPING	227,425.78	230,826.32	19.89	45,573
355.40 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	0.00	31,089.64	-	0
360.00 COLLECTION MAINS - FORCE	1,926,263.62	1,926,263.62	2.88	55,476
361.00 COLLECTION MAINS - GRAVITY	37,219,957.50	37,339,397.04	3.41	1,271,237
363.00 SERVICES	3,251,486.65	3,251,486.65	3.06	99,495
364.00 METERS	222,718.41	247,790.24	10.97	25,807
371.30 PUMPING EQUIPMENT - PUMPING	1,114,490.34	1,494,965.11	9.06	118,208
371.50 PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT	0.00	111.80	-	0
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	83,045.15	83,045.15	5.00 *	4,152
396.00 COMMUNICATION EQUIPMENT - GENERAL	87,013.58	90,410.83	6.67 *	5,917
396.70 COMMUNICATION EQUIPMENT - SCADA	9,490.47	17,586.47	10.00 *	1,354
TOTAL UTILITY PLANT IN SERVICE	53,902,355.97	54,503,735.85		2,275,469
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION				
361.20 COLLECTION MAINS - GRAVITY	38,308.00	38,308.00	2.06	789
363.20 SERVICES	18,010.00	18,010.00	1.54	277
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	56,318.00	56,318.00		1,066
TOTAL PLANT IN SERVICE	53,846,037.97	54,447,417.85		2,274,403

* ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
LOWER MAKEFIELD WASTEWATER OPERATIONS

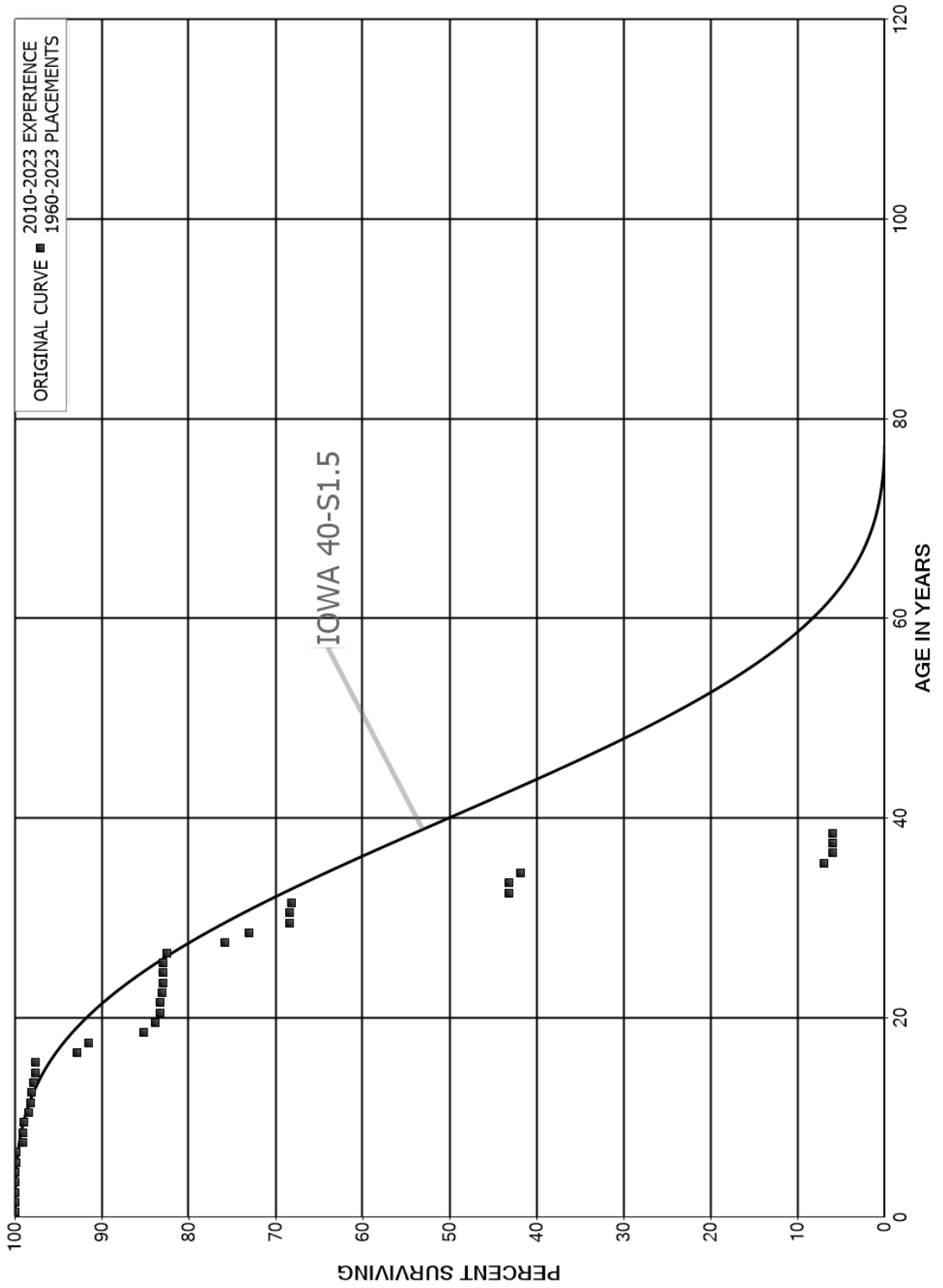
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

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												(10)	
354.30												(50)	
354.40												(19)	
354.50												(261)	
360.00													
361.00												4	
363.00													
371.30													
380.00												1,167	
391.70													
396.70													
TOTAL													(1,501)
													(300)

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

PART VI. SERVICE LIFE STATISTICS

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



AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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

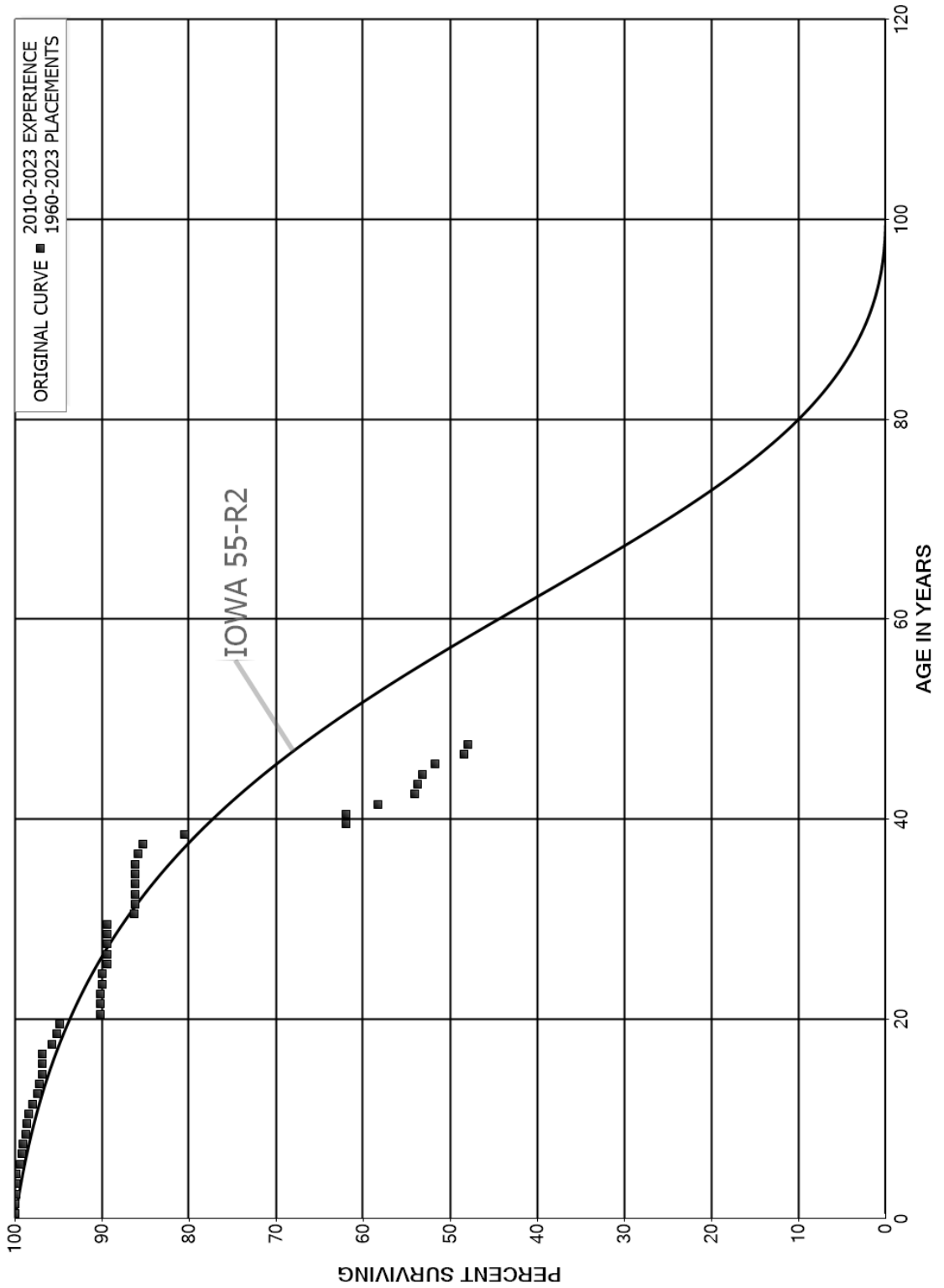
AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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

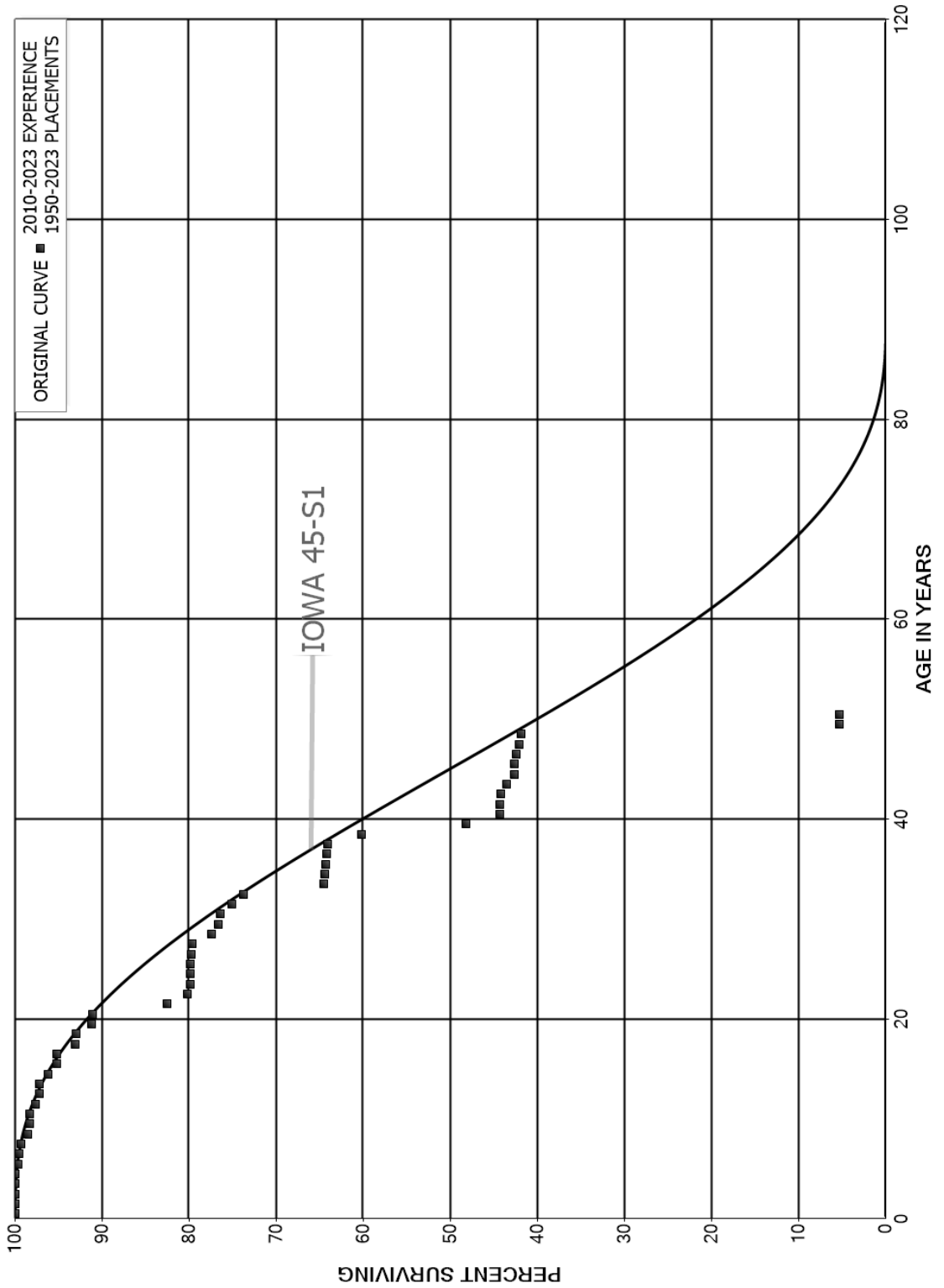
AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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

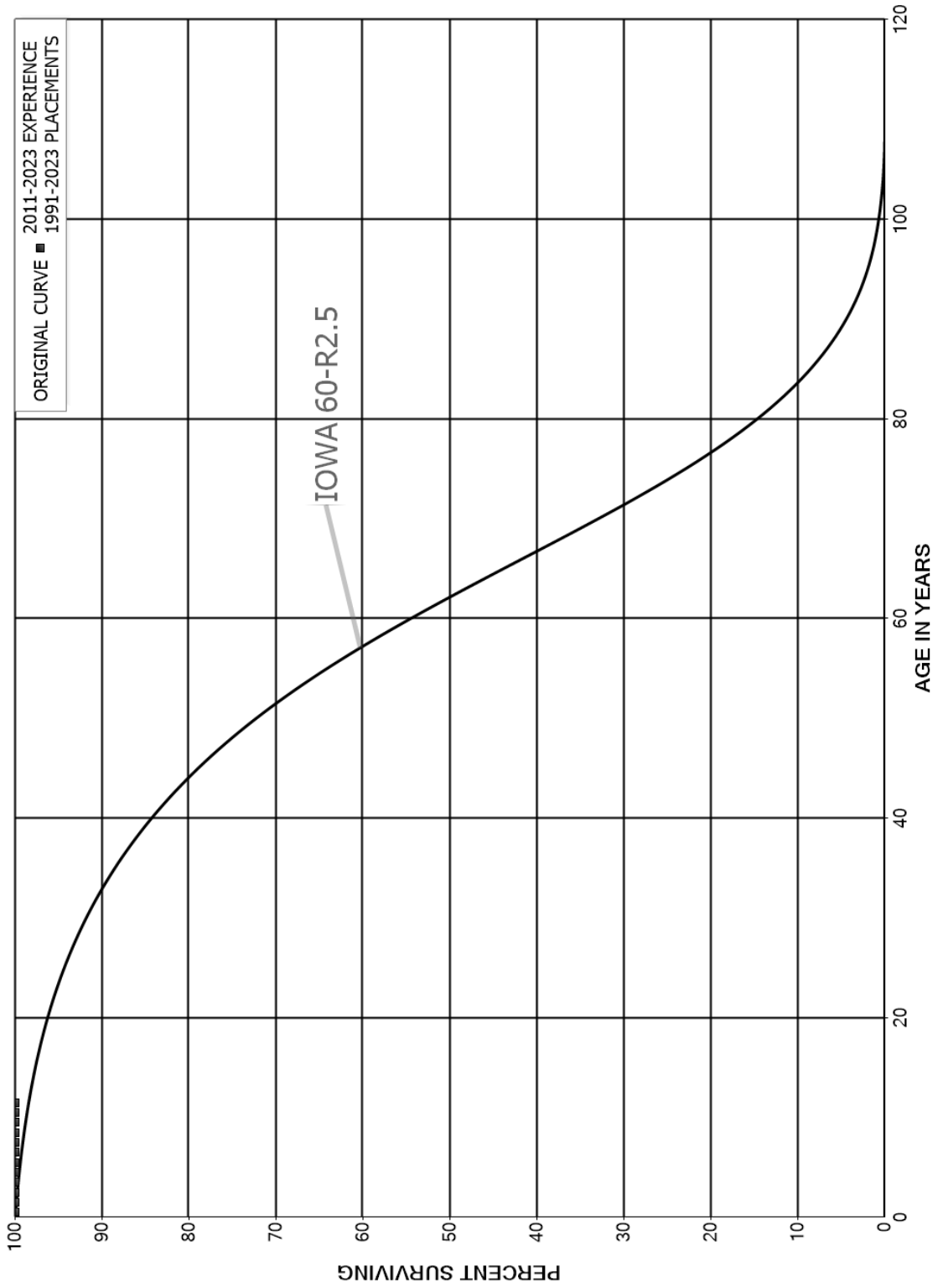
AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



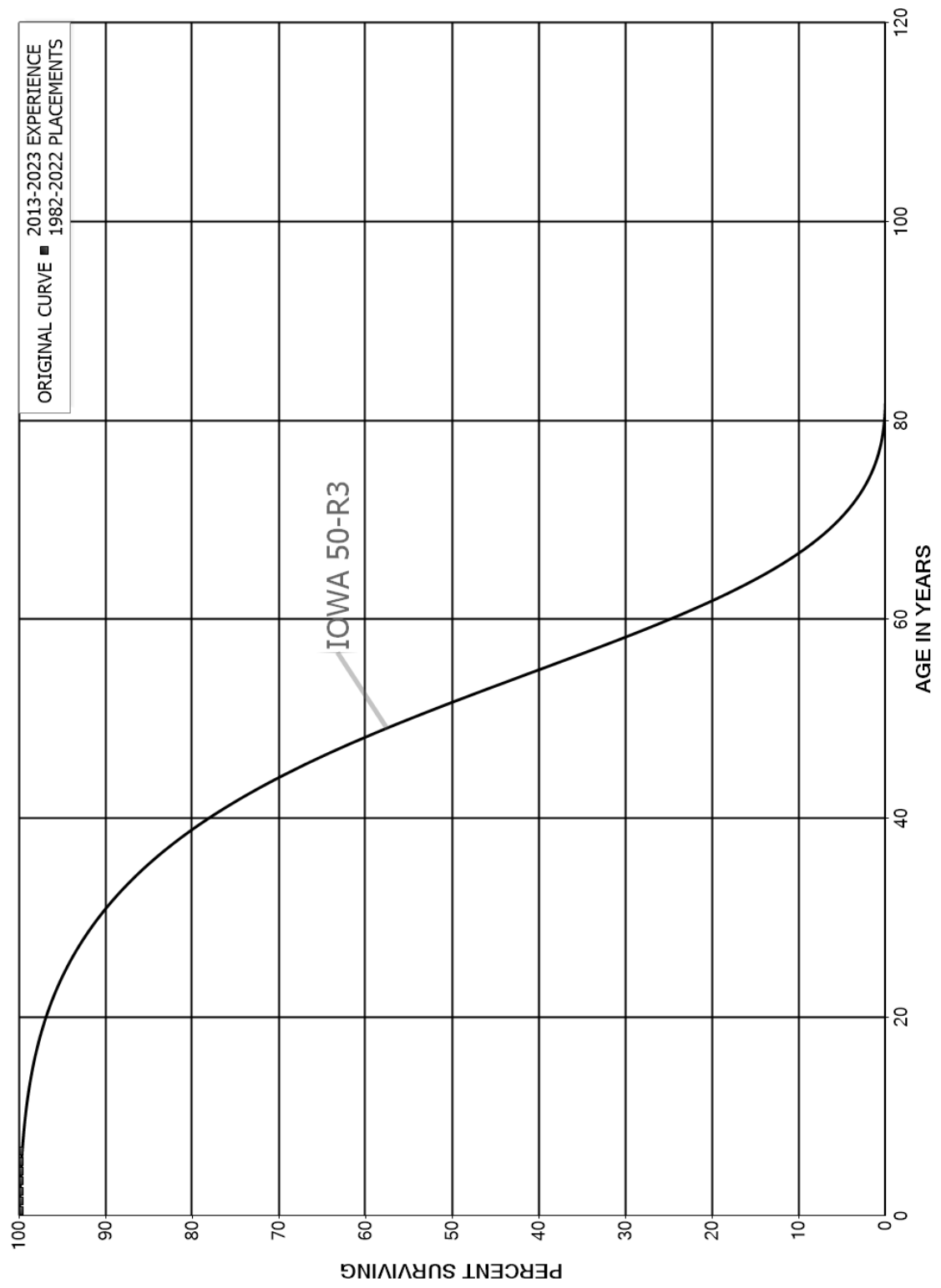
AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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		

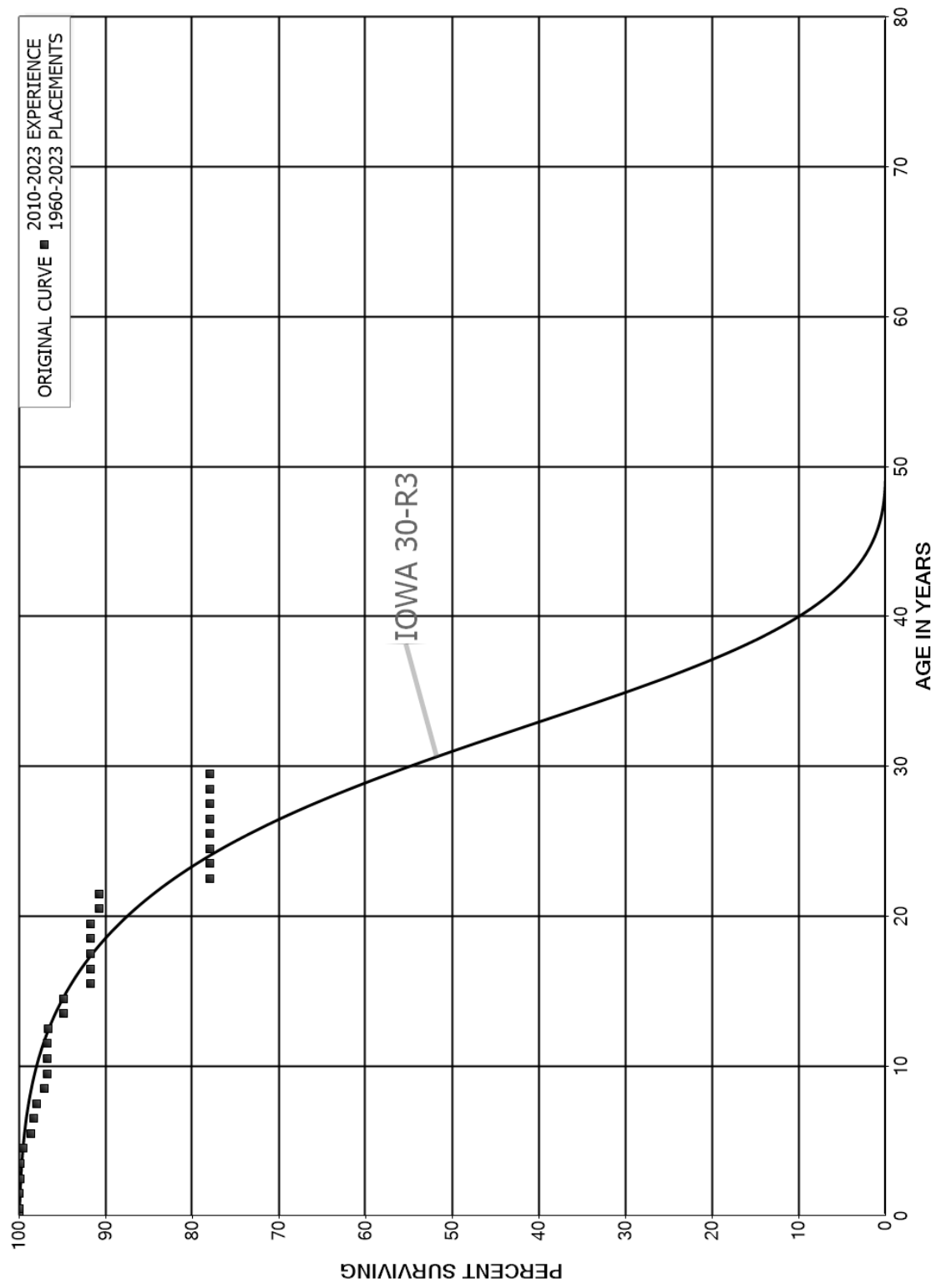
AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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

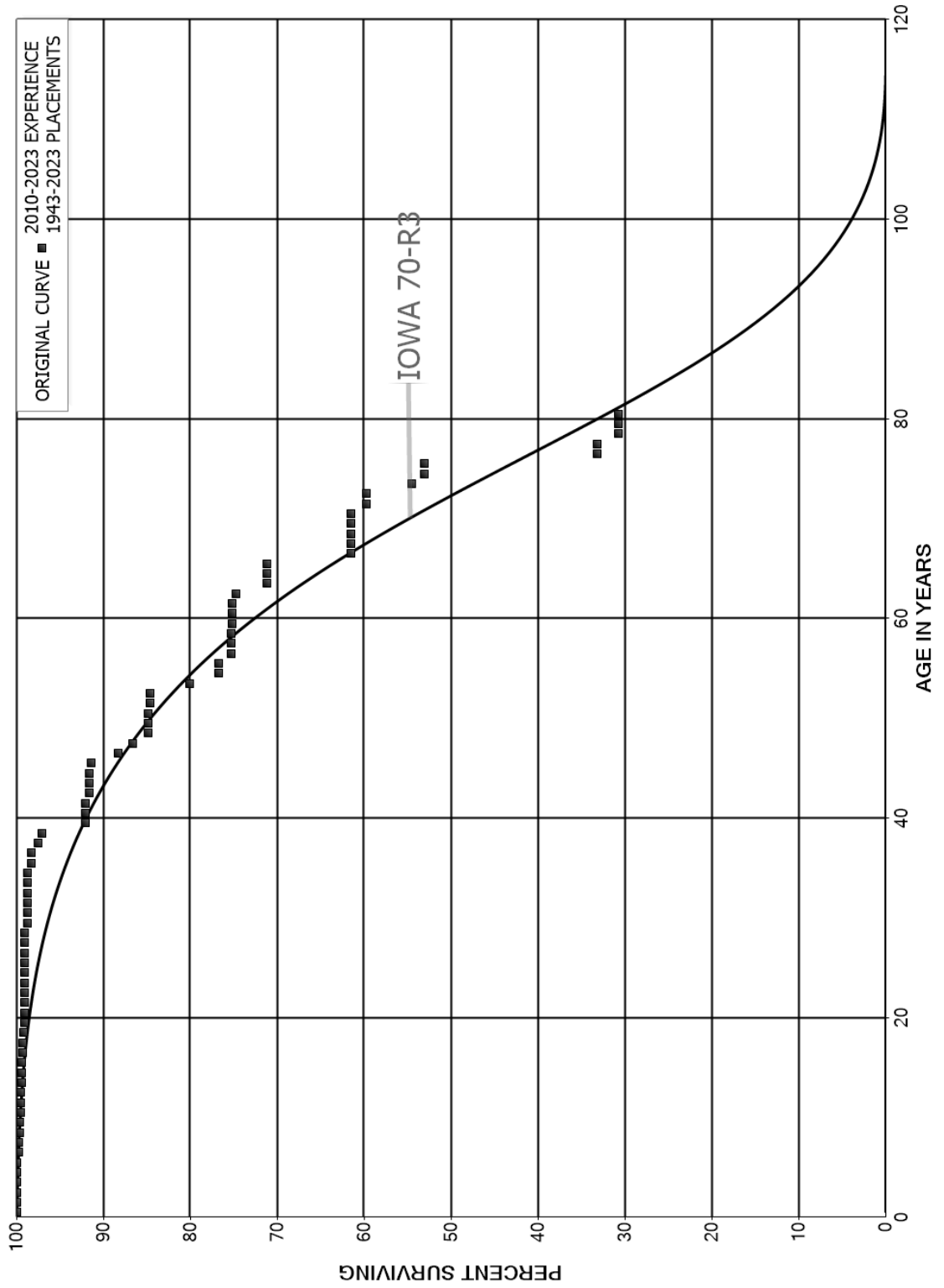
AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 360 COLLECTION MAINS - FORCE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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.
LOWER MAKEFIELD WASTEWATER 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

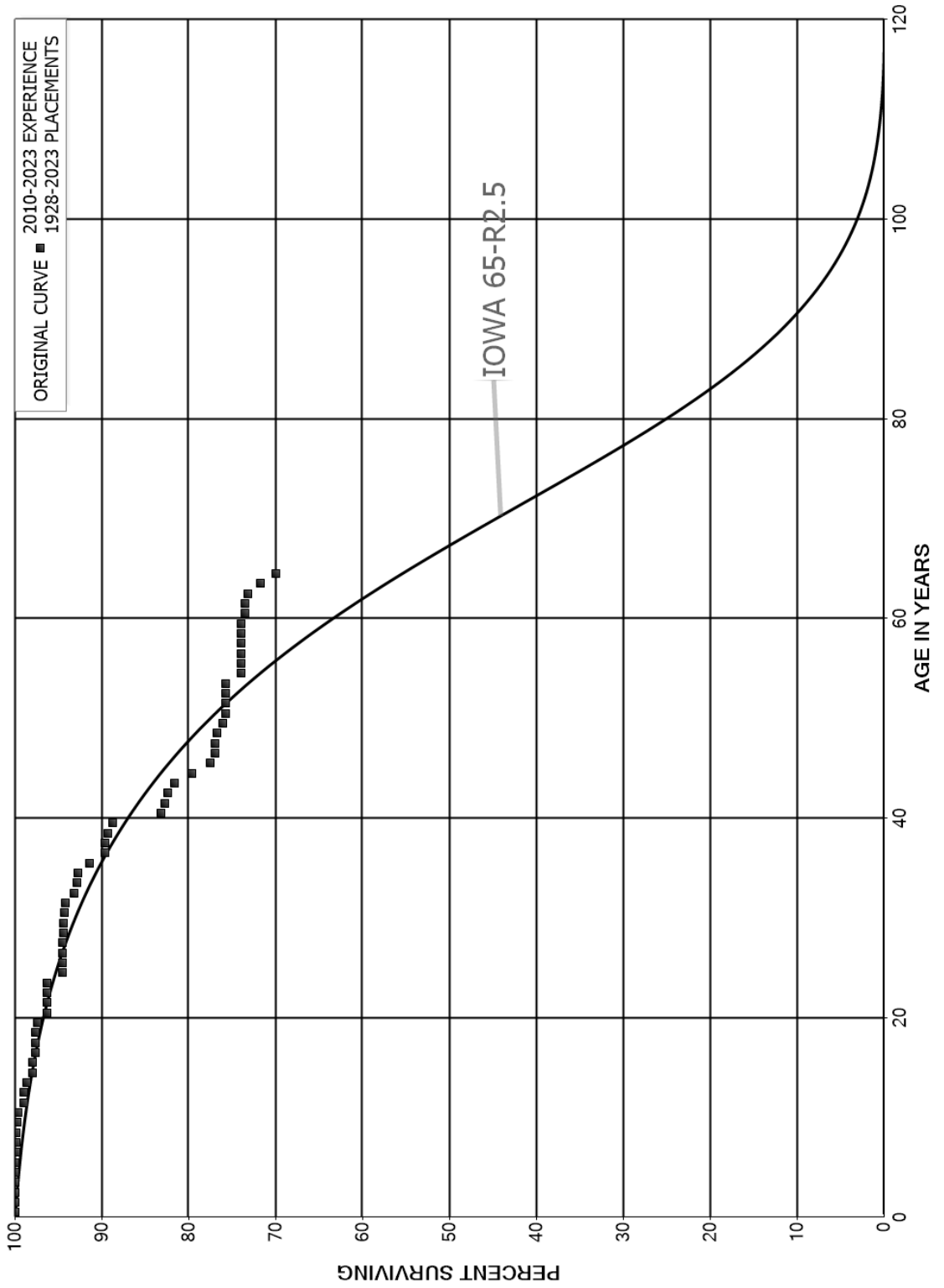
AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 361 COLLECTION MAINS - GRAVITY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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.
LOWER MAKEFIELD WASTEWATER 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

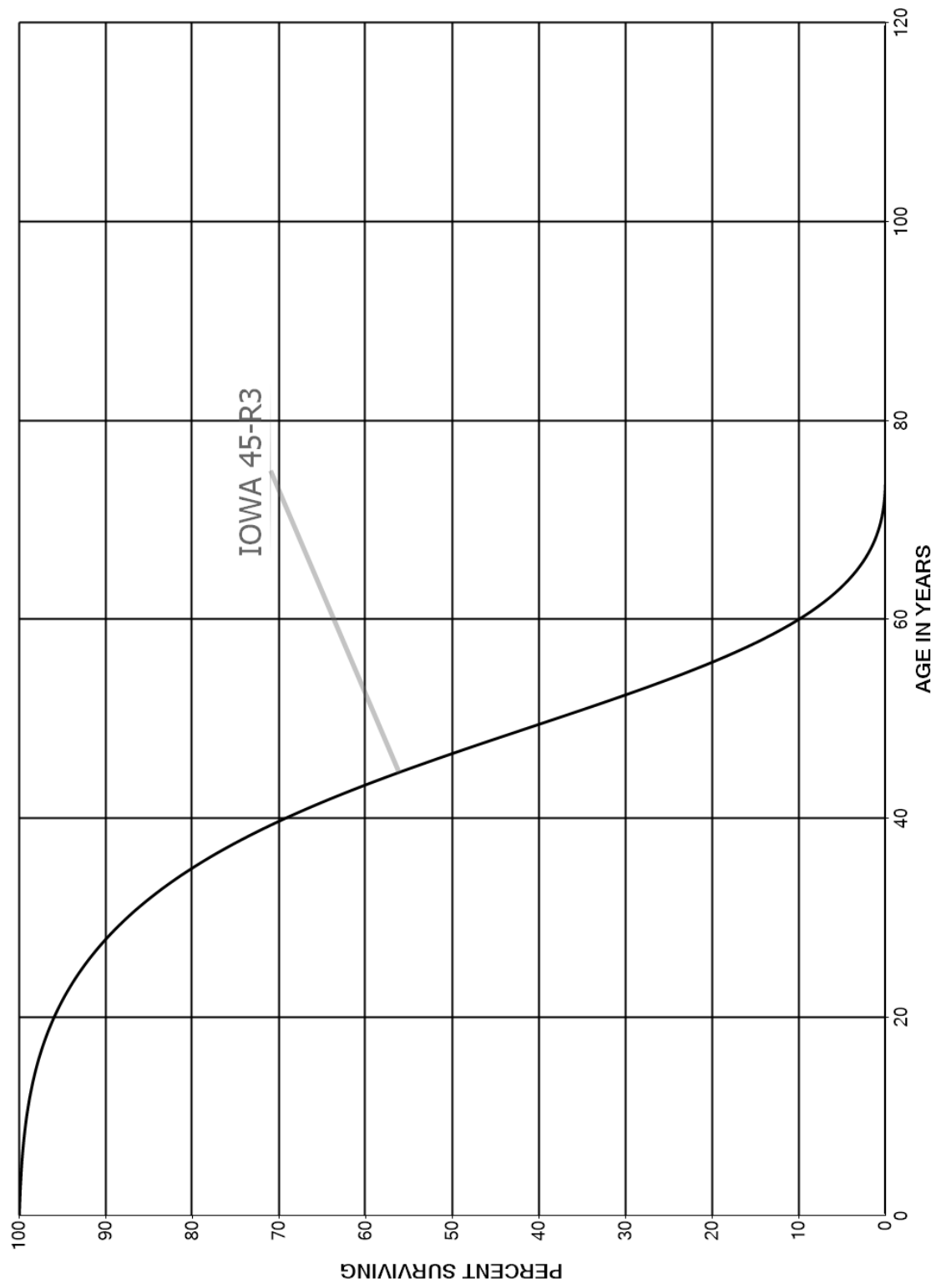
AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

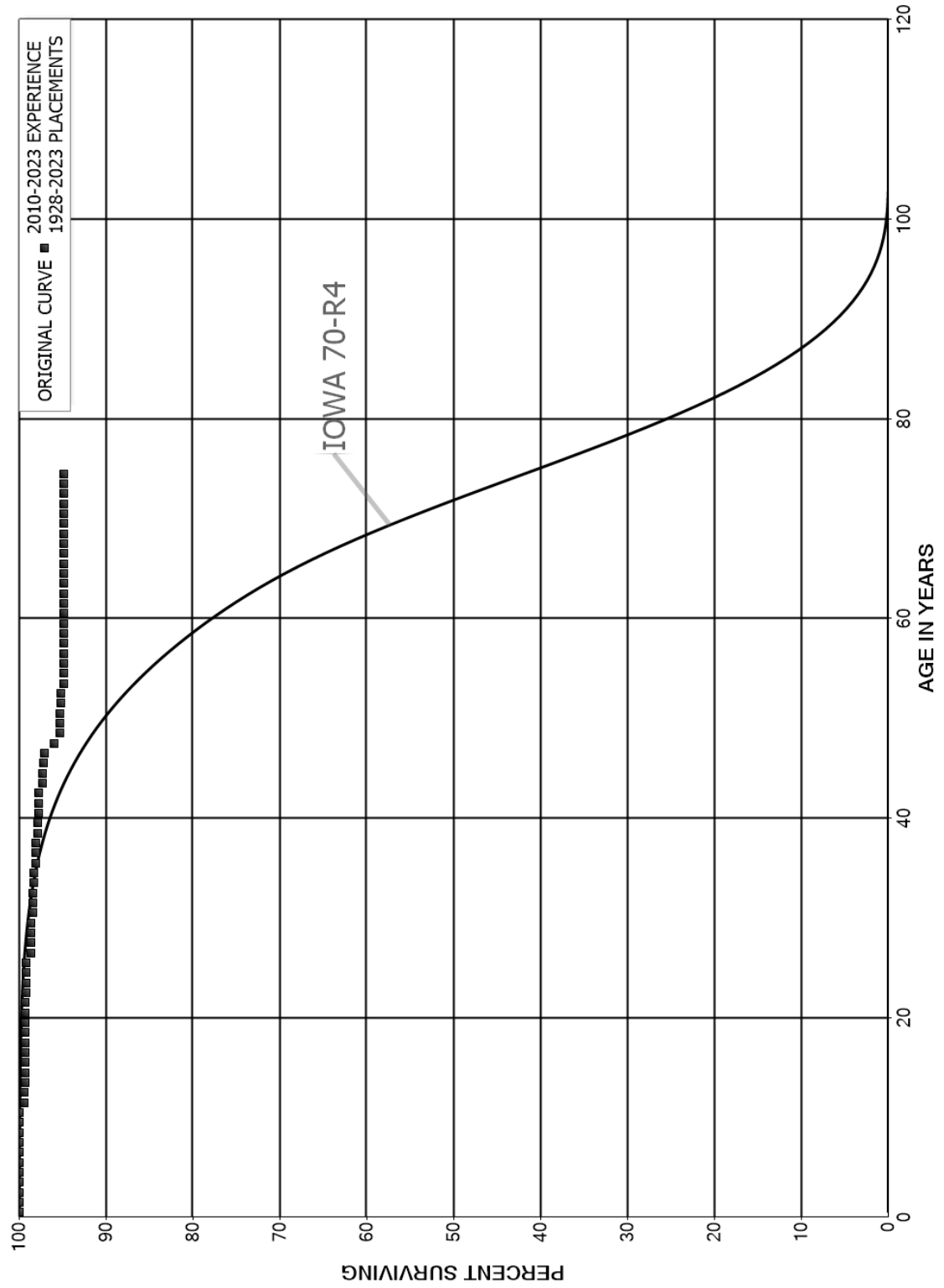
ORIGINAL LIFE TABLE, CONT.

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 362 SPECIAL COLLECTING STRUCTURES
 SMOOTH SURVIVOR CURVE



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



AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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.
LOWER MAKEFIELD WASTEWATER 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	

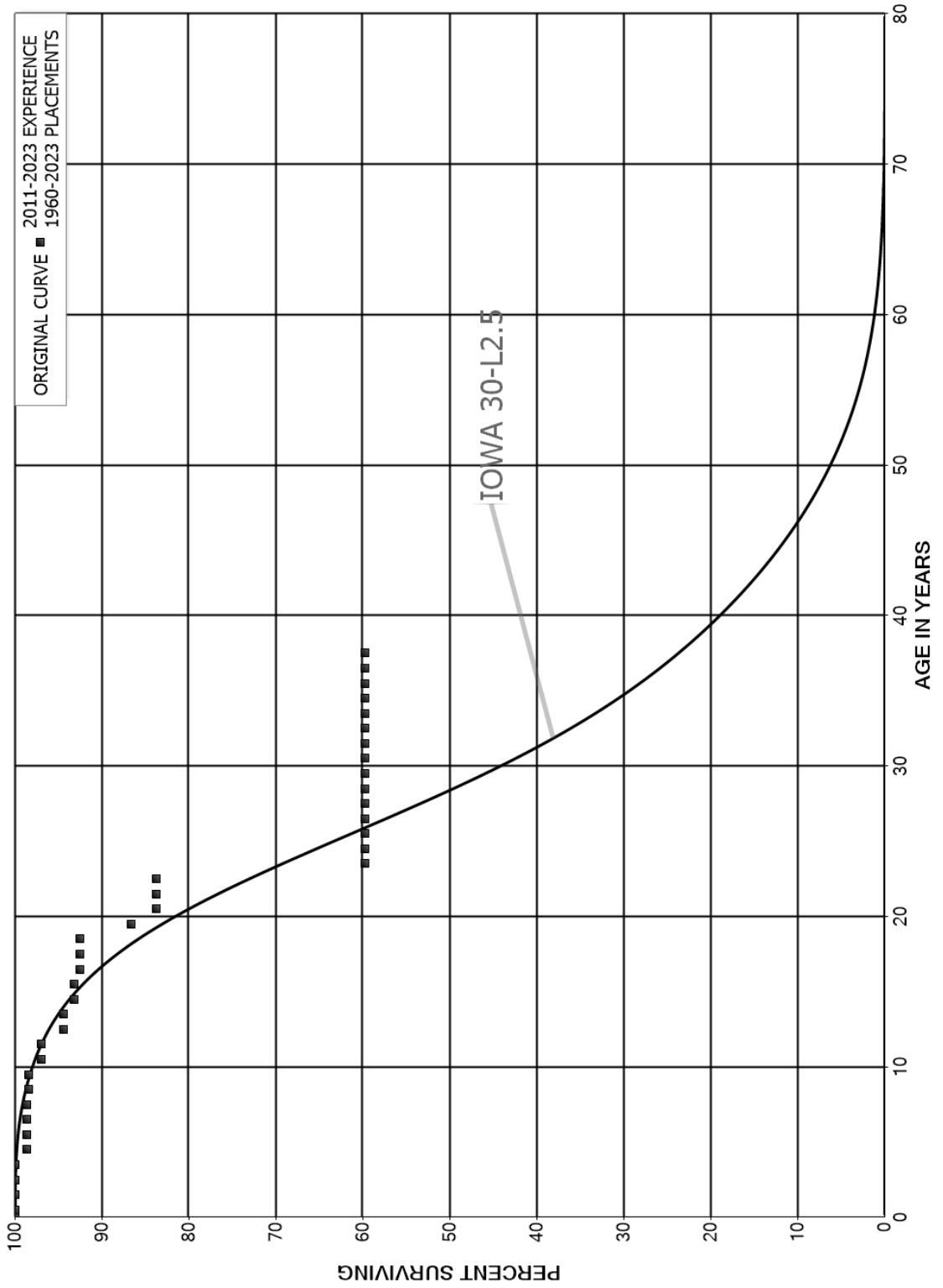
AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 364 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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

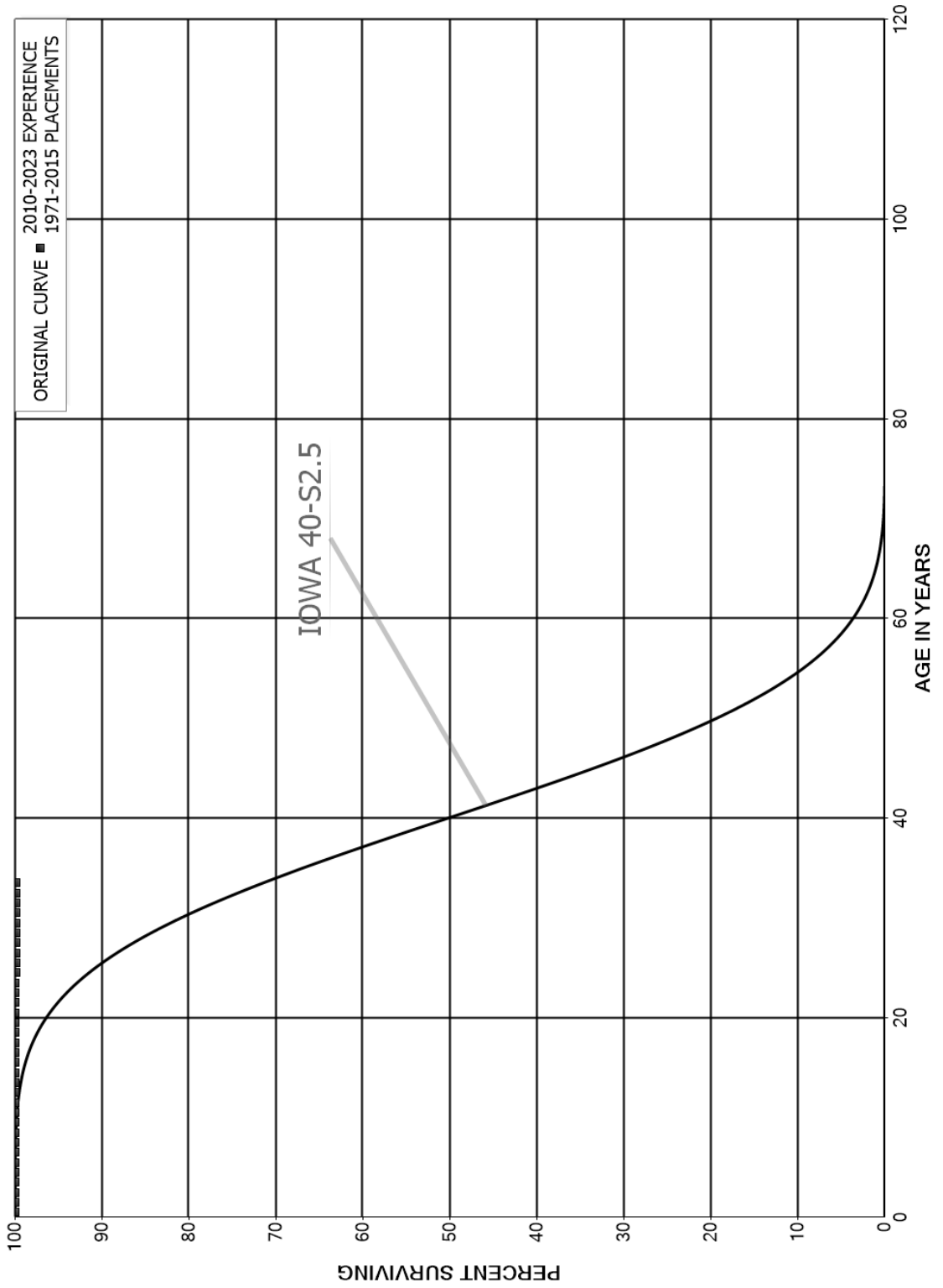
AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 370 RECEIVING WELLS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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					

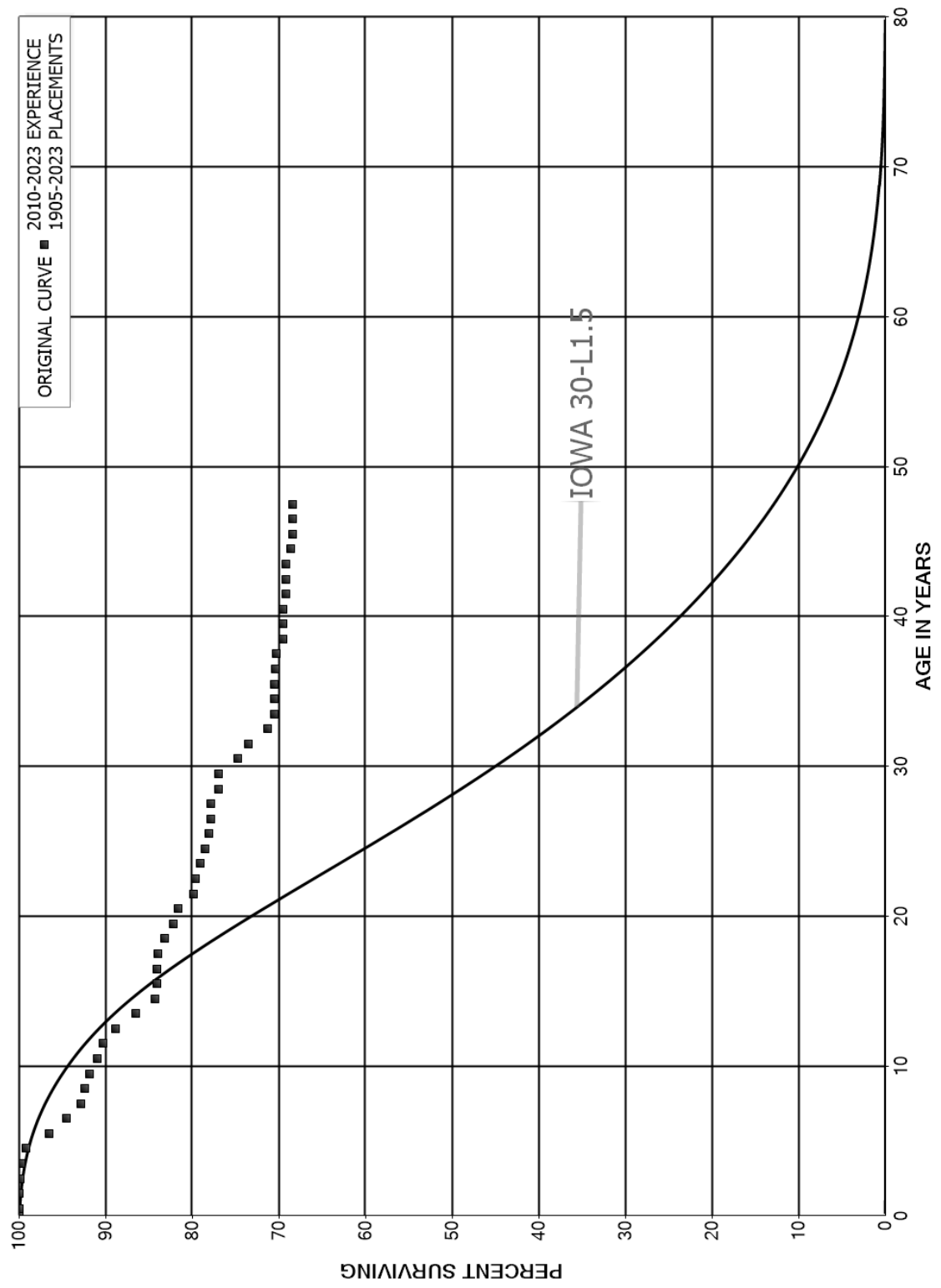
AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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.
LOWER MAKEFIELD WASTEWATER 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					

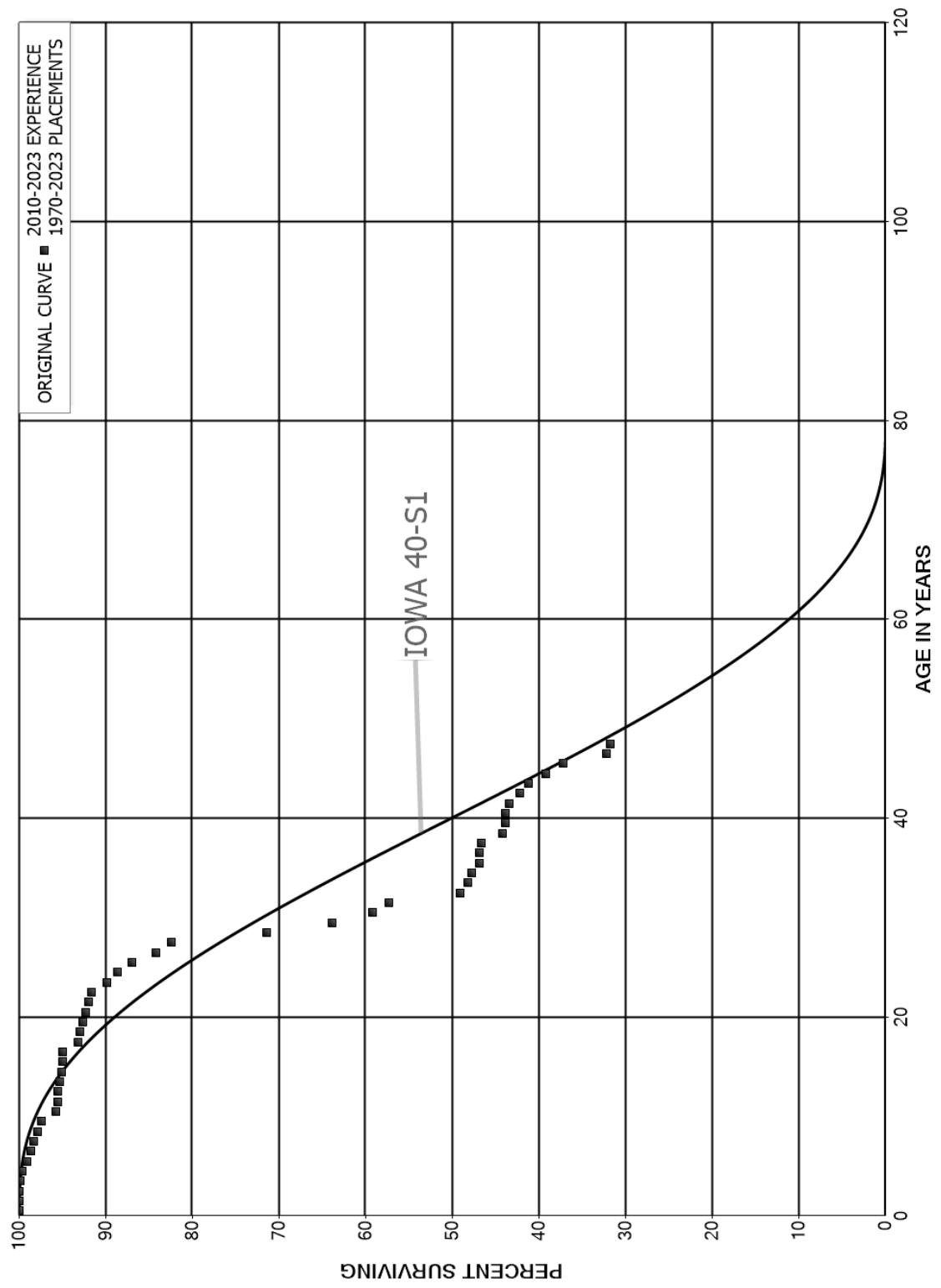
AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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

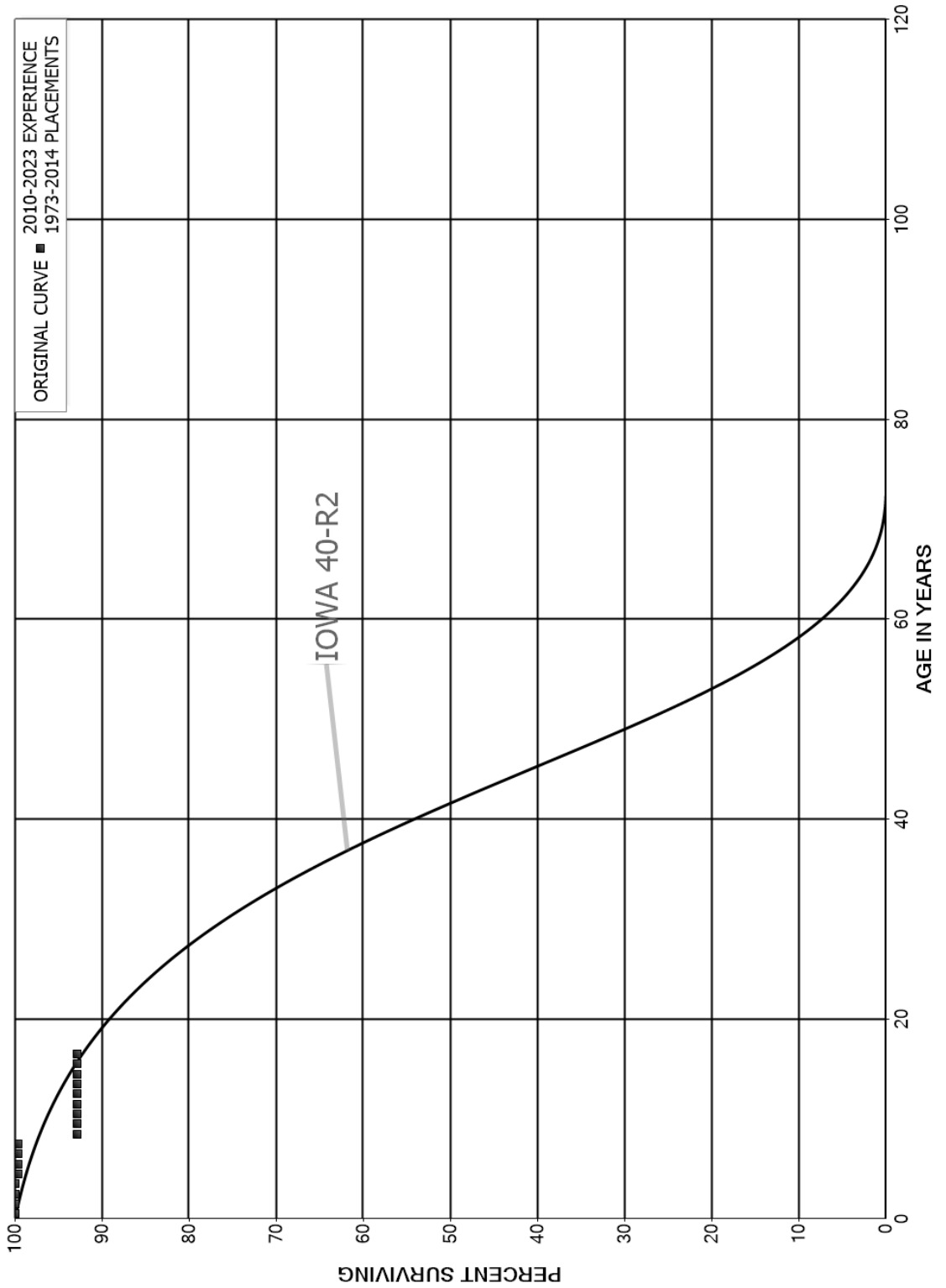
AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNTS 381.4 AND 381.5 PLANT SEWERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE

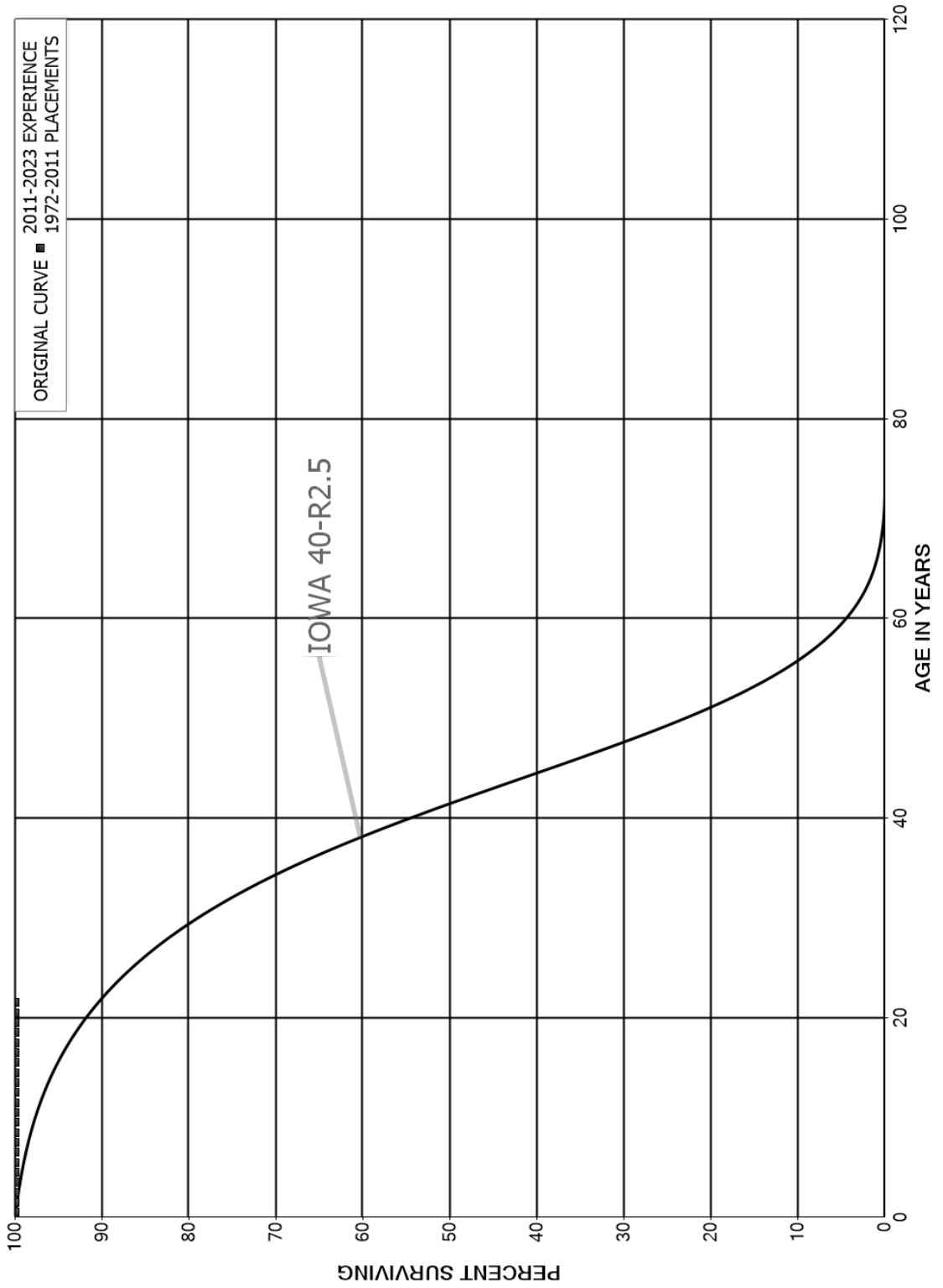
PLACEMENT BAND 1973-2014			EXPERIENCE BAND 2010-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,618		0.0000	1.0000	100.00
0.5	59,837		0.0000	1.0000	100.00
1.5	72,616		0.0000	1.0000	100.00
2.5	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.
 LOWER MAKEFIELD WASTEWATER 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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 382 OUTFALL LINES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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		

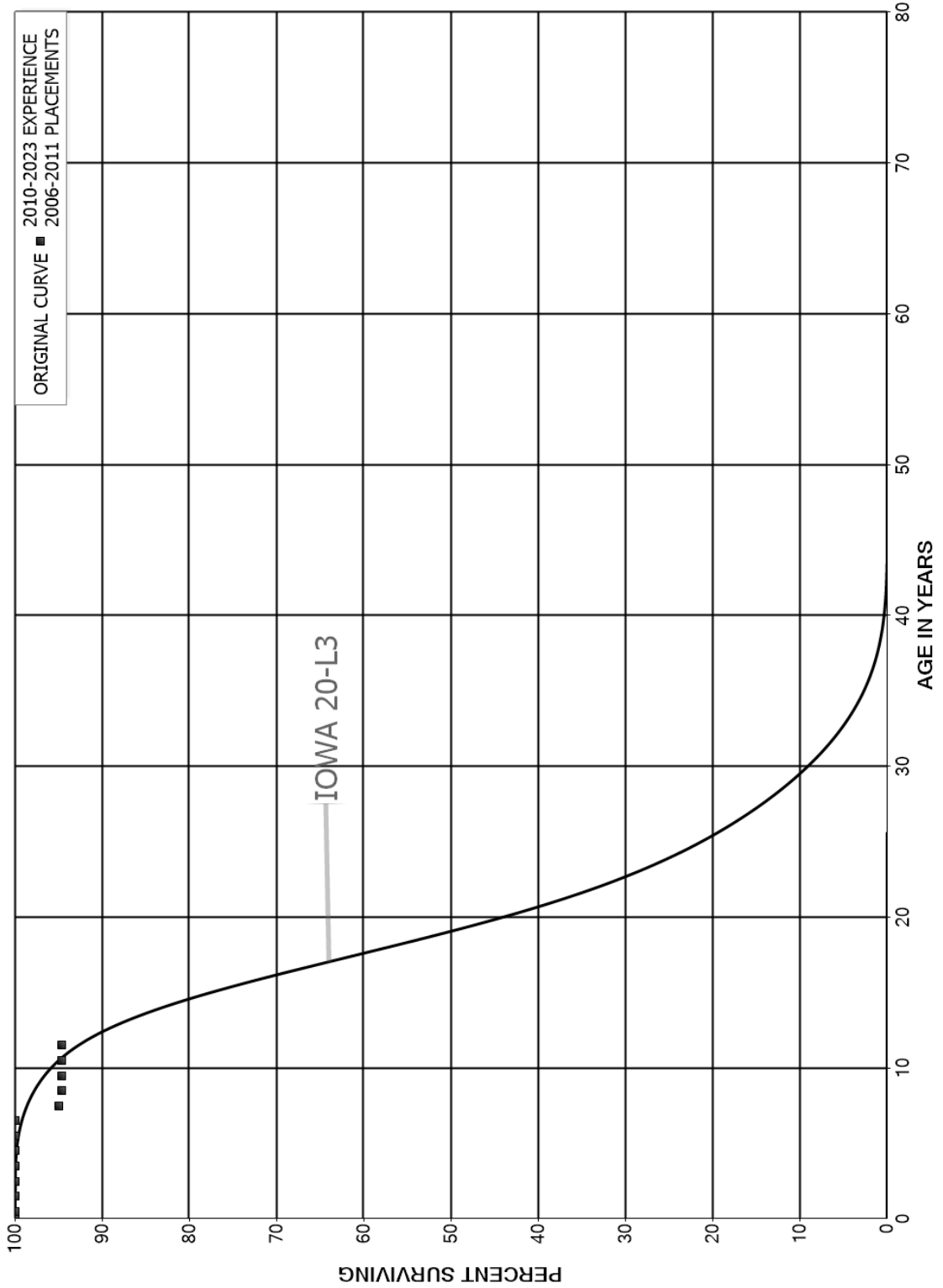
AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



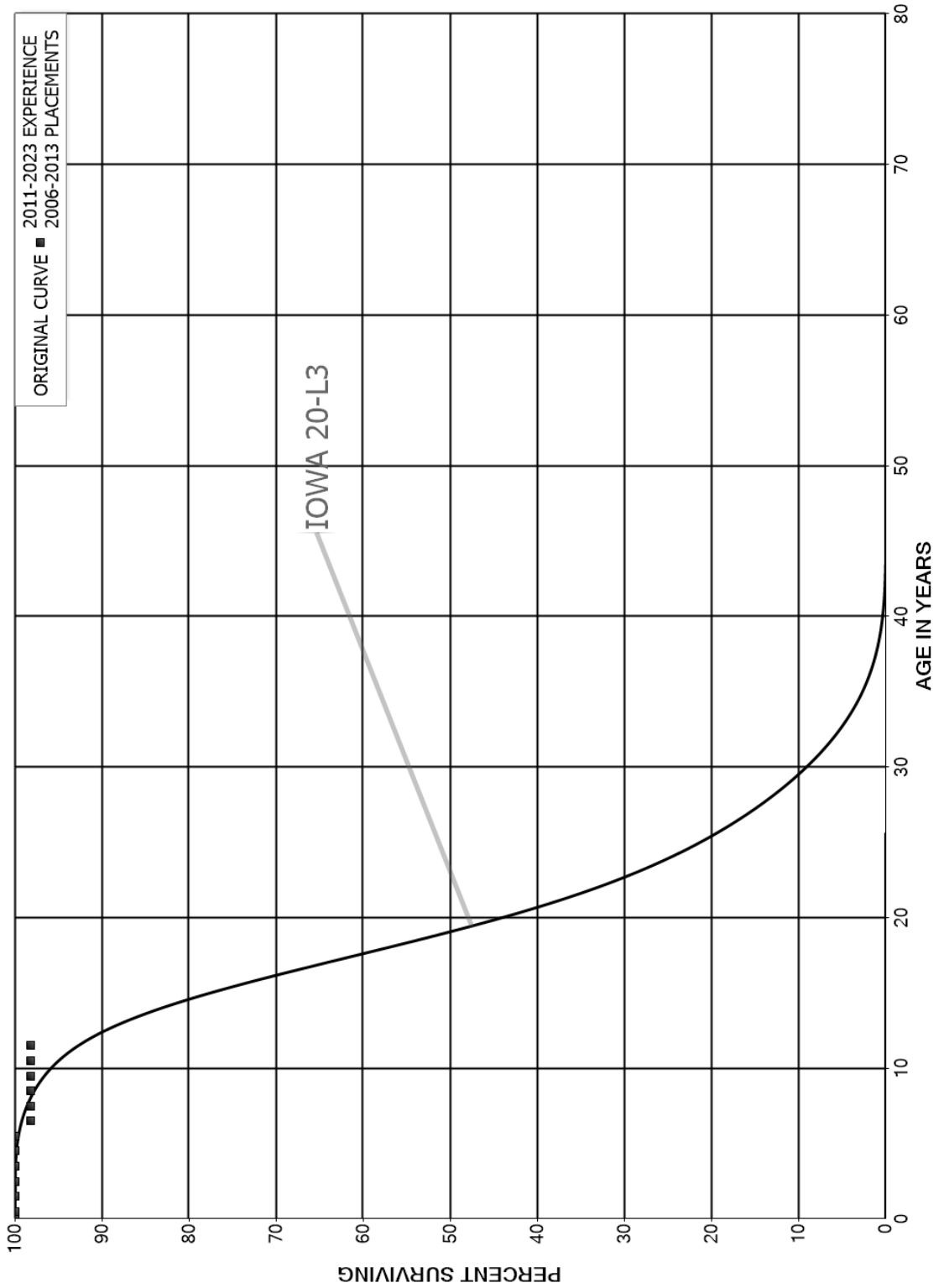
AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



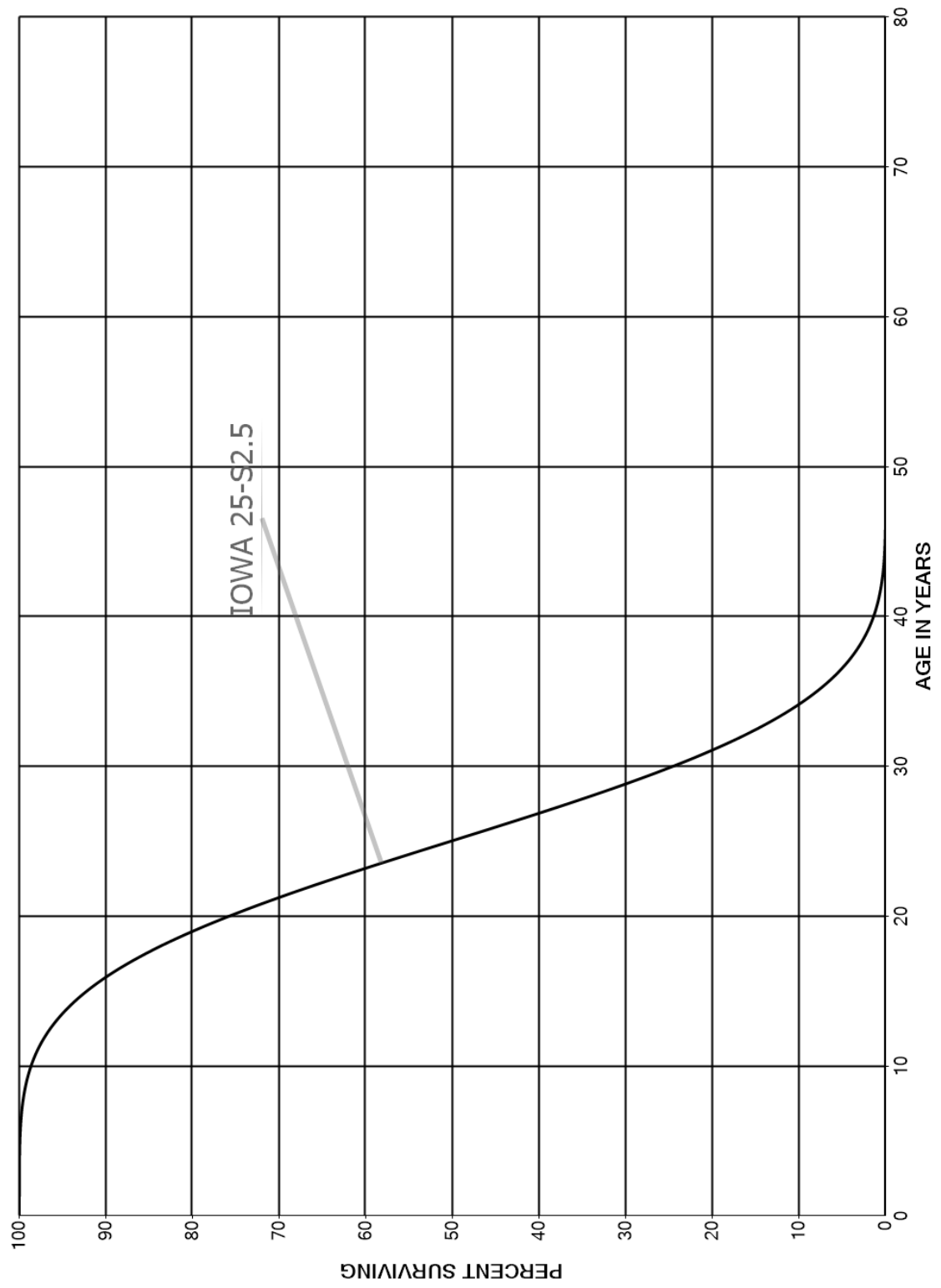
AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

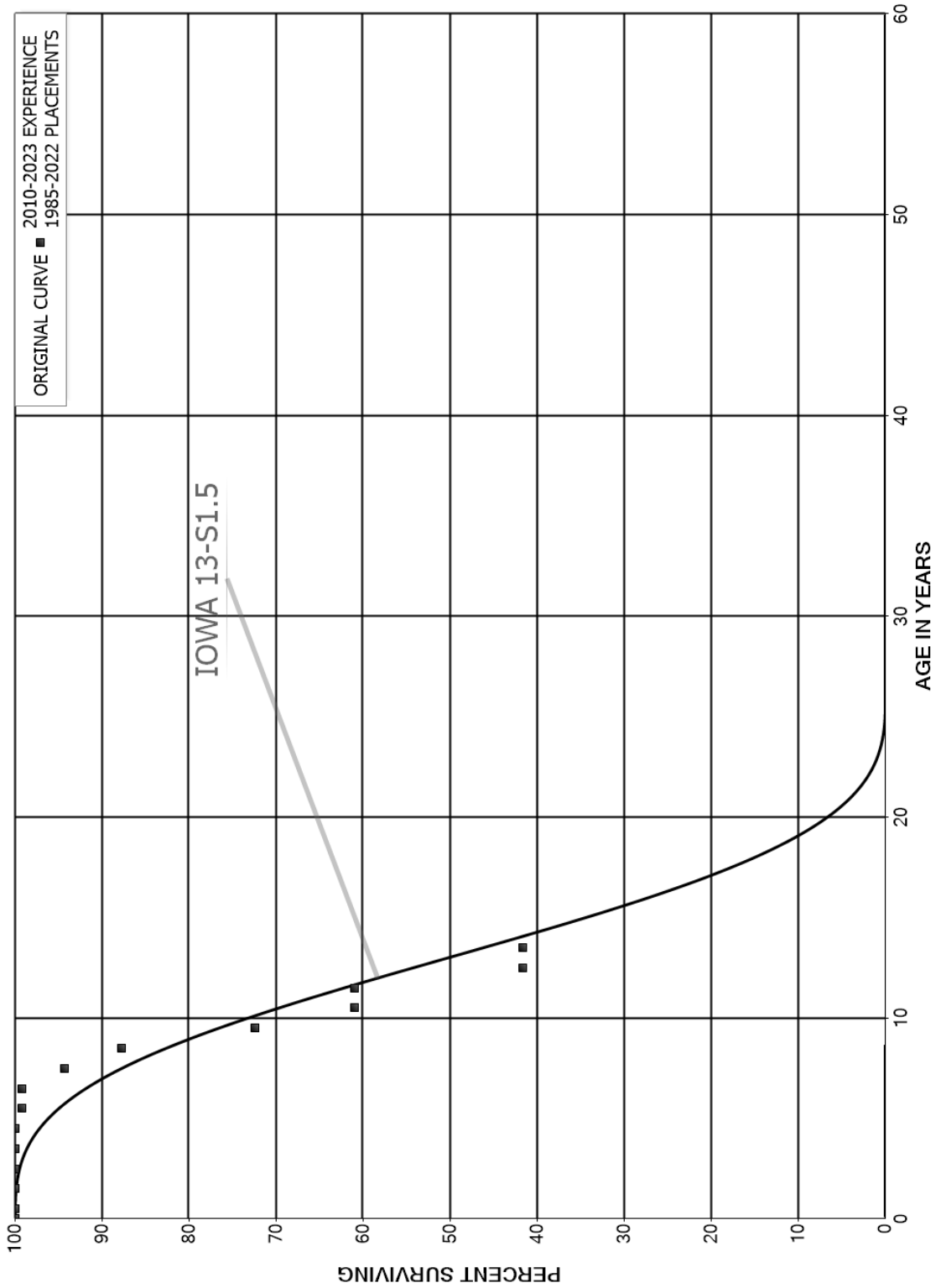
ORIGINAL LIFE TABLE

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL
 SMOOTH SURVIVOR CURVE



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



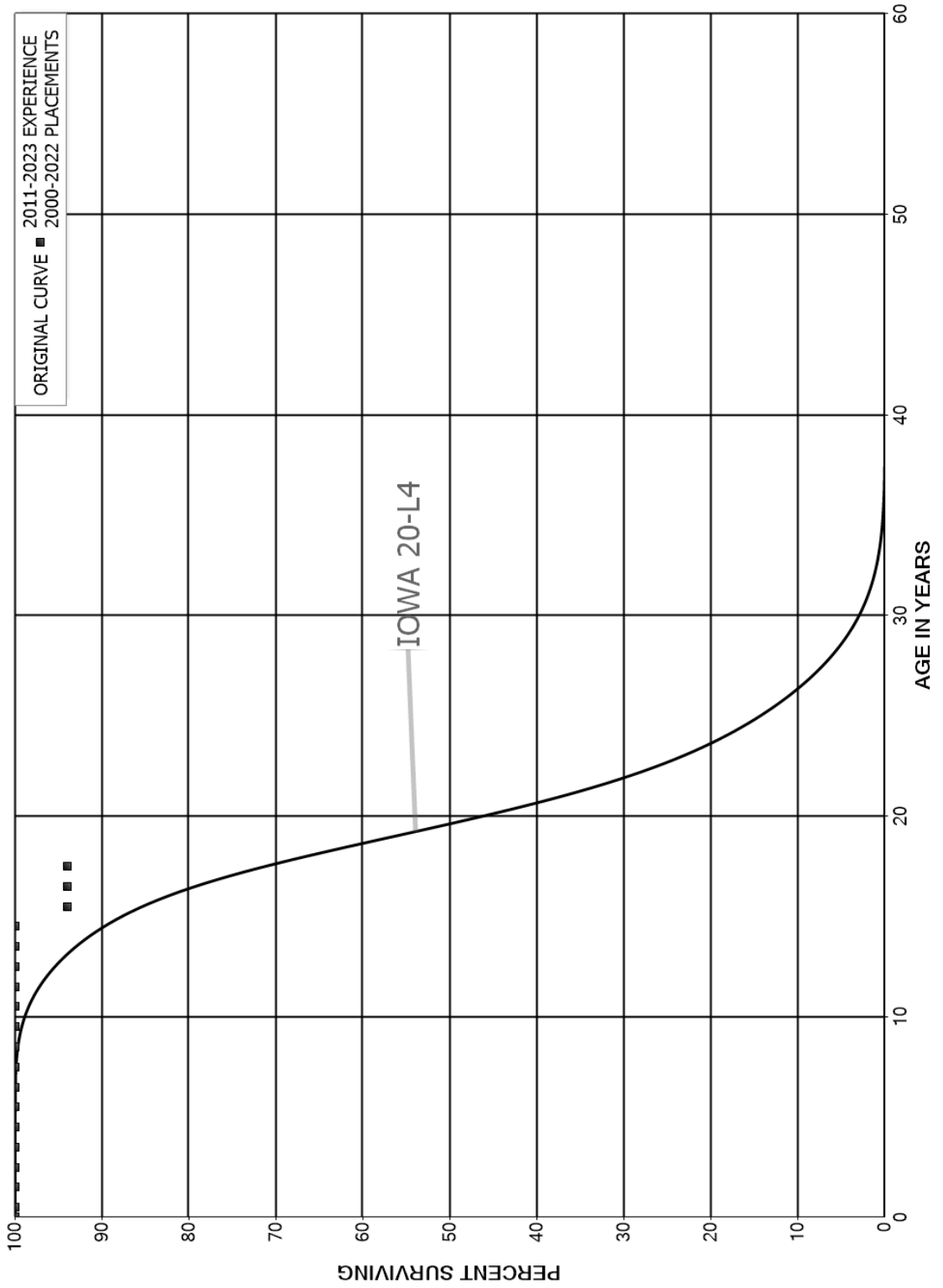
AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER OPERATIONS

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.
 LOWER MAKEFIELD WASTEWATER OPERATIONS
 ACCOUNT 395 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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.
LOWER MAKEFIELD WASTEWATER 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)
1945	127,114	12,198	114,916		114,916	0.2
1950	93,046	8,744	84,302		199,218	0.4
1955	892,812	81,708	811,104		1,010,322	2.0
1960	134,698	11,919	122,779		1,133,101	2.2
1964	360,521	38,370	322,151		1,455,252	2.8
1965	921,742	84,296	837,446		2,292,698	4.5
1966	3,533,788	403,068	3,130,720		5,423,418	10.6
1968	2,097,060	171,003	1,926,057		7,349,475	14.4
1970	1,562,485	124,771	1,437,714		8,787,189	17.2
1975	1,234,860	97,620	1,137,240		9,924,429	19.4
1976	950,490	113,762	836,728		10,761,157	21.1
1977	158,921	18,853	140,068		10,901,225	21.3
1978	929,730	87,949	841,781		11,743,006	23.0
1979	14,530	2,577	11,953		11,754,959	23.0
1980	4,368,369	309,802	4,058,567		15,813,526	31.0
1982	577,730	38,802	538,928		16,352,454	32.0
1983	4,211	468	3,743		16,356,197	32.0
1984	124,657	9,282	115,375		16,471,572	32.2
1985	3,702,433	256,034	3,446,399		19,917,971	39.0
1986	118,722	12,639	106,083		20,024,054	39.2
1987	961,668	85,414	876,254		20,900,308	40.9
1988	1,768,745	150,350	1,618,395		22,518,703	44.1
1989	46,739	2,668	44,071		22,562,774	44.2
1990	670,465	38,243	632,222		23,194,996	45.4
1991	1,534,815	137,742	1,397,073		24,592,069	48.1
1992	2,510,514	136,958	2,373,556		26,965,625	52.8
1993	326,334	29,353	296,981		27,262,606	53.4
1994	348,738	27,563	321,175		27,583,781	54.0
1995	3,980,745	198,795	3,781,950		31,365,731	61.4
1996	1,820,075	92,802	1,727,273		33,093,004	64.8
1997	544,953	25,682	519,271		33,612,275	65.8
1998	887,796	40,513	847,283		34,459,558	67.5
1999	1,903,805	87,798	1,816,007		36,275,565	71.0
2000	1,164,145	49,643	1,114,502		37,390,067	73.2
2001	232,249	9,198	223,051		37,613,118	73.6
2002	2,551,086	119,747	2,431,339		40,044,457	78.4
2003	2,715,100	103,647	2,611,453		42,655,910	83.5
2004	768,699	27,898	740,801		43,396,711	85.0
2005	1,175,303	58,677	1,116,626		44,513,337	87.1
2006	179,865	6,039	173,826		44,687,163	87.5
2011	680,734	16,836	663,898		45,351,061	88.8
2012	46,138	951	45,187		45,396,248	88.9
2014	2,236,561	44,237	2,192,324		47,588,572	93.2
2015	55,151	1,003	54,148		47,642,720	93.3
2016	713,713	11,468	702,245		48,344,965	94.6

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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)		
2017	20,227	1,183	19,044		48,364,009	94.7
2018	166,851	2,127	164,724		48,528,733	95.0
2019	49,368	487	48,881		48,577,614	95.1
2020	404,774	3,804	400,970		48,978,584	95.9
2021	591,112	9,349	581,763		49,560,347	97.0
2022	400,702	5,524	395,178		49,955,525	97.8
2023	506,034	12,088	493,946		50,449,471	98.8
2024	632,615	3,094	629,521		51,078,992	100.0
TOTAL	54,503,738	3,424,746	51,078,992			

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2023	56,318	1,266	55,052		55,052	100.0
TOTAL	56,318	1,266	55,052			

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2023	12,747.68	576	319	12,429	31.72	392
2024	16,874.86	253	141	16,734	32.72	511
	29,622.54	829	460	29,163		903
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.3 3.05

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1964	322,751.81	269,465	32,350	290,402	11.96	24,281
1965	151,990.52	126,608	15,200	136,791	11.93	11,466
1978	357,025.68	258,986	31,092	325,934	17.60	18,519
1980	418,803.84	296,346	35,577	383,227	18.39	20,839
1985	324,293.71	211,375	25,376	298,918	21.10	14,167
1987	603,282.63	380,068	45,629	557,654	22.02	25,325
1988	844,618.74	520,961	62,543	782,076	22.67	34,498
1993	242,094.63	134,217	16,113	225,982	25.32	8,925
2002	231,853.30	99,117	11,899	219,954	30.13	7,300
2005	327,998.18	124,705	14,972	313,026	31.78	9,850
2020	46,585.03	4,845	582	46,003	38.79	1,186
2021	280,134.86	23,139	2,777	277,358	38.87	7,136
2022	65,054.26	3,936	473	64,581	38.82	1,664
2024	1,649.72	23	3	1,647	35.86	46
	4,218,136.91	2,453,791	294,586	3,923,551		185,202
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.2 4.39

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1966	2,342,141.27	2,041,410	303,480	2,038,661	8.62	236,504
1975	105,667.03	85,780	12,752	92,915	11.48	8,094
1976	950,489.89	765,239	113,762	836,728	11.74	71,272
1977	158,920.95	126,819	18,853	140,068	12.02	11,653
1978	23,794.60	18,810	2,796	20,999	12.32	1,704
1983	4,211.01	3,146	468	3,743	14.06	266
1984	26,683.63	19,669	2,924	23,760	14.45	1,644
1985	86,349.34	62,759	9,330	77,019	14.85	5,186
1986	118,721.53	85,016	12,639	106,083	15.26	6,952
1987	123,455.93	87,506	13,009	110,447	15.41	7,167
1988	230,007.43	160,361	23,840	206,167	15.85	13,007
1991	1,217,352.38	807,470	120,039	1,097,313	17.01	64,510
1999	97,953.30	54,697	8,132	89,821	20.16	4,455
2023	16,871.08	714	106	16,765	33.96	494
2024	11,771.37	167	25	11,747	34.83	337
	5,514,390.74	4,319,563	642,155	4,872,236		433,245

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 7.86

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2024	256.35	3	3	254	43.75	6
	256.35	3	3	254		6
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.3	2.34

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2022	2,290.89	132	53	2,238	40.98	55
2024	53.66	1	0	54	41.87	1
	2,344.55	133	53	2,291		56
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.9 2.39

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2023	24,315.64	1,396	999	23,317	24.61	947
2024	1,696.25	33	24	1,672	25.07	67
	26,011.89	1,429	1,023	24,989		1,014
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.6 3.90

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1965	1,371.57	1,372	1,372			
1978	19,699.52	19,329	6,885	12,815	0.89	12,815
1985	24,453.83	22,894	8,154	16,300	2.69	6,059
1987	17,421.69	16,072	5,724	11,698	3.15	3,714
1988	22,377.69	20,502	7,302	15,076	3.34	4,514
1993	13,140.76	11,342	4,040	9,101	5.00	1,820
2002	30,361.13	21,380	7,615	22,746	9.45	2,407
2005	30,999.83	19,648	6,998	24,002	11.27	2,130
2021	22,754.34	2,994	1,067	21,687	23.10	939
2022	44,799.50	4,247	1,513	43,286	23.88	1,813
2024	3,446.46	68	24	3,423	25.07	137
	230,826.32	139,848	50,694	180,132		36,348
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						15.75

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2024	31,089.64	609	569	30,521	25.07	1,217
	31,089.64	609	569	30,521		1,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.1 3.91

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1965	352,748.27	270,770	29,820	322,928	18.02	17,921
1978	112,013.43	71,879	7,916	104,097	25.96	4,010
1987	114,739.65	61,959	6,824	107,916	31.94	3,379
1989	46,739.43	24,225	2,668	44,071	32.99	1,336
1999	208,738.73	80,907	8,910	199,829	40.29	4,960
2001	232,248.57	83,517	9,198	223,051	41.86	5,328
2002	291,108.03	100,199	11,035	280,073	42.86	6,535
2004	164,197.97	52,182	5,747	158,451	44.01	3,600
2011	168,720.44	35,988	3,963	164,757	49.79	3,309
2016	153,957.52	21,061	2,319	151,639	53.61	2,829
2019	49,368.37	4,423	487	48,881	55.85	875
2021	31,683.21	1,819	201	31,483	57.48	548
	1,926,263.62	808,929	89,088	1,837,176		54,630
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.6 2.84

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1945	123,009.33	109,528	11,785	111,224	9.79	11,361
1950	89,390.35	77,913	8,384	81,006	10.97	7,384
1955	835,595.47	708,501	76,236	759,359	12.47	60,895
1960	121,277.78	99,351	10,690	110,588	14.24	7,766
1965	361,250.62	281,559	30,296	330,955	16.84	19,653
1966	1,151,192.46	888,951	95,652	1,055,540	17.26	61,155
1968	2,029,431.39	1,536,483	165,327	1,864,104	18.13	102,819
1970	1,474,869.89	1,093,174	117,627	1,357,243	19.03	71,321
1975	1,027,482.35	717,183	77,170	950,312	21.42	44,366
1978	276,408.91	183,812	19,778	256,631	23.43	10,953
1980	3,595,053.34	2,319,528	249,584	3,345,469	24.47	136,717
1982	479,676.46	299,702	32,248	447,428	25.52	17,532
1984	93,453.42	56,390	6,068	87,385	26.62	3,283
1985	2,668,314.81	1,580,977	170,115	2,498,200	27.17	91,947
1988	427,851.34	237,372	25,541	402,310	29.29	13,735
1990	621,224.97	330,057	35,515	585,710	30.44	19,241
1991	298,478.87	154,970	16,675	281,804	31.02	9,085
1992	2,510,513.65	1,272,830	136,958	2,373,556	31.60	75,113
1994	211,555.85	101,293	10,899	200,657	33.20	6,044
1995	3,582,939.25	1,670,008	179,695	3,403,244	33.79	100,717
1996	1,623,186.01	735,628	79,154	1,544,032	34.39	44,898
1997	499,129.91	219,617	23,631	475,499	35.00	13,586
1998	802,049.53	342,154	36,816	765,234	35.61	21,489
1999	1,508,853.66	623,307	67,069	1,441,785	36.23	39,795
2000	1,027,950.39	410,563	44,177	983,773	36.85	26,697
2002	1,728,153.54	641,491	69,025	1,659,129	38.11	43,535
2003	2,520,021.85	899,396	96,776	2,423,246	38.74	62,552
2004	567,634.82	194,358	20,913	546,722	39.38	13,883
2005	678,250.02	222,195	23,908	654,342	40.02	16,350
2006	176,397.63	55,142	5,933	170,465	40.67	4,191
2011	488,985.24	114,863	12,360	476,625	43.97	10,840
2014	2,057,771.50	382,334	41,140	2,016,632	46.00	43,840
2015	55,150.52	9,326	1,003	54,148	46.68	1,160
2016	531,738.91	81,356	8,754	522,985	47.06	11,113
2018	161,894.95	19,265	2,073	159,822	48.14	3,320
2020	343,116.39	28,890	3,109	340,007	48.97	6,943
2021	78,861.56	5,221	562	78,300	49.41	1,585

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2022	241,708.84	11,650	1,253	240,456	49.32	4,875
2023	149,405.26	4,422	476	148,929	49.26	3,023
2024	120,166.00	1,250	134	120,032	47.35	2,535
	37,339,397.04	18,722,010	2,014,509	35,324,888		1,247,297
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.3 3.34

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1945	4,104.65	3,785	413	3,692	6.71	550
1950	3,655.70	3,295	360	3,296	8.15	404
1955	57,216.50	50,104	5,472	51,744	9.87	5,243
1960	13,419.92	11,253	1,229	12,191	12.42	982
1965	14,341.98	11,435	1,249	13,093	15.13	865
1966	35,840.02	28,095	3,069	32,771	16.13	2,032
1968	67,629.07	51,966	5,676	61,953	17.03	3,638
1970	87,615.10	65,413	7,144	80,471	18.50	4,350
1975	101,710.35	70,485	7,698	94,012	21.93	4,287
1978	18,340.29	12,110	1,323	17,017	23.92	711
1980	354,512.15	225,612	24,641	329,871	25.43	12,972
1982	98,053.53	60,009	6,554	91,500	26.94	3,396
1984	4,520.02	2,654	290	4,230	28.47	149
1985	527,244.26	302,006	32,985	494,259	29.46	16,777
1988	46,412.85	24,905	2,720	43,693	31.52	1,386
1990	49,239.62	24,974	2,728	46,512	33.52	1,388
1991	18,983.70	9,412	1,028	17,956	34.07	527
1994	45,297.36	20,447	2,233	43,064	37.07	1,162
1995	397,805.71	174,875	19,100	378,706	37.61	10,069
1996	154,781.65	65,720	7,178	147,604	38.62	3,822
1997	45,822.98	18,778	2,051	43,772	39.61	1,105
1998	85,746.61	33,853	3,697	82,050	40.62	2,020
1999	88,259.02	33,759	3,687	84,572	41.17	2,054
2000	136,194.46	50,051	5,466	130,728	42.17	3,100
2002	134,655.69	45,446	4,964	129,692	44.17	2,936
2003	195,078.48	62,913	6,871	188,207	45.17	4,167
2004	36,865.78	11,336	1,238	35,628	46.17	772
2005	23,469.23	6,909	755	22,714	46.73	486
2006	3,467.28	969	106	3,361	47.72	70
2011	23,028.26	4,693	513	22,515	52.73	427
2012	46,137.85	8,711	951	45,187	53.72	841
2014	178,789.27	28,356	3,097	175,692	55.72	3,153
2016	28,016.62	3,620	395	27,622	57.29	482
2018	4,956.50	490	54	4,902	59.29	83
2020	15,072.53	1,031	113	14,960	61.29	244
2022	15,536.47	590	64	15,472	63.29	244
2023	89,665.19	2,044	223	89,442	64.29	1,391
	3,251,486.65	1,532,104	167,335	3,084,152		98,285

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.4 3.02

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1966	4,614.21	4,292	867	3,747	4.39	854
1979	14,530.39	12,761	2,577	11,953	6.31	1,894
1988	48,676.20	39,973	8,071	40,605	7.95	5,108
1994	91,884.31	71,468	14,431	77,453	8.71	8,892
1996	42,107.76	32,044	6,470	35,638	8.95	3,982
2017	20,227.38	5,856	1,183	19,044	18.41	1,034
2024	25,749.99	515	104	25,646	24.56	1,044
	247,790.24	166,909	33,703	214,088		22,808
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 9.20

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1964	37,768.86	34,732	6,020	31,749	5.29	6,002
1965	40,038.56	36,687	6,359	33,680	5.44	6,191
1978	122,448.00	104,767	18,159	104,289	7.85	13,285
1985	71,776.65	58,125	10,074	61,703	9.28	6,649
1987	102,768.32	82,091	14,228	88,540	9.45	9,369
1988	148,800.45	117,314	20,333	128,467	9.80	13,109
1993	71,098.60	53,082	9,200	61,899	10.69	5,790
2002	134,954.64	87,748	15,209	119,746	12.10	9,896
2005	114,585.95	69,485	12,044	102,542	12.66	8,100
2021	177,678.03	27,362	4,742	172,936	19.23	8,993
2023	64,791.80	4,451	772	64,020	20.33	3,149
2024	408,255.25	9,716	1,684	406,572	20.55	19,785
	1,494,965.11	685,560	118,824	1,376,141		110,318
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 7.38

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2024	111.80	3	3	109	20.55	5
	111.80	3	3	109		5
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.8 4.47

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2022	31,312.16	3,914	2,168	29,144	17.50	1,665
2023	51,732.99	3,880	2,150	49,583	18.50	2,680
	83,045.15	7,794	4,318	78,727		4,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.1 5.23

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2023	87,013.58	8,701	5,972	81,042	13.50	6,003
2024	3,397.25	113	77	3,320	14.50	229
	90,410.83	8,814	6,049	84,362		6,232
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 6.89

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2023	9,490.47	1,424	1,071	8,419	8.50	990
2024	8,096.00	405	304	7,792	9.50	820
	17,586.47	1,829	1,375	16,211		1,810
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.0 10.29

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

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2023	38,308.00	1,402	932	37,376	49.41	756
	38,308.00	1,402	932	37,376		756
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.4 1.97

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2023	18,010.00	513	335	17,675	63.91	277
	18,010.00	513	335	17,675		277
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						63.8 1.54

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

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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				
2021 TRANSACTION YEAR				
2022 TRANSACTION YEAR				
2023 TRANSACTION YEAR				
354.30	4.01			
355.30	3,960.39			
	3,964.40			
2024 TRANSACTION YEAR				
354.20	148.99	49.61		49.61-
354.30	235.34	19.22		19.22-
354.40	1,614.68	261.43		261.43-
354.70	6.00			
355.20	7.49			
355.30	46.05			
355.40	795.32			
361.20	726.46	3.56		3.56-
364.20	678.17			
371.30	27,921.43	1,167.29		1,167.29-
371.50	2,192.78			
	34,372.71	1,501.11		1,501.11-
TOTAL	38,337.11	1,501.11		1,501.11-

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

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

LOWER MAKEFIELD WASTEWATER 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-D, Part 3
Docket No. R-2024-3047822
Docket No. R-2024-3047824
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.
Bryn Mawr, Pennsylvania

LOWER MAKEFIELD WASTEWATER 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 the Lower Makefield 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, appearing to read "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink, appearing to read "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-7 summarize the results of the depreciation study as of December 31, 2025 for the Lower Makefield Wastewater Operations system. 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-6. 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 page III-2.

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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.	665,281.75					
TOTAL INTANGIBLE PLANT		665,281.75					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	628.19					
TOTAL NONDEPRECIABLE PLANT		628.19					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	40-S1.5	29,622.54	1,373	28,250	902	3.04	31.3
PUMPING	55-R2	4,218,136.91	479,766	3,738,371	179,965	4.27	20.8
TREATMENT AND DISPOSAL	45-S1	5,514,390.74	1,075,638	4,438,753	400,229	7.26	11.1
RECLAIMED WATER TREATMENT	60-R2.5	256.35	9	248	5	1.95	49.6
GENERAL	50-R3	2,344.55	109	2,235	55	2.35	40.6
TOTAL ACCOUNT 354		9,764,751.09	1,556,894	8,207,857	581,156		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	30-R3	26,011.89	2,038	23,974	1,002	3.85	23.9
PUMPING	30-R3	230,826.32	87,049	143,777	26,265	11.38	5.5
TREATMENT AND DISPOSAL	30-R3	31,089.64	1,785	29,305	1,191	3.83	24.6
TOTAL ACCOUNT 355		287,927.85	90,871	197,056	28,458		
360.00 COLLECTION MAINS - FORCE	70-R3	1,926,263.62	143,793	1,782,470	53,808	2.79	33.1
361.00 COLLECTION MAINS - GRAVITY	65-R2.5	37,942,702.72	3,267,975	34,674,728	1,235,099	3.26	28.1
363.00 SERVICES	70-R4	3,251,486.65	265,530	2,985,957	97,273	2.99	30.7
364.00 METERS	30-L2.5	247,790.24	56,499	191,291	20,367	8.22	9.4
371.00 PUMPING EQUIPMENT							
PUMPING	30-L1.5	1,494,965.11	229,385	1,265,580	101,172	6.77	12.5
RECLAIMED WATER TREATMENT	30-L1.5	111.80	8	104	5	4.47	20.8
TOTAL ACCOUNT 371		1,495,076.91	229,393	1,265,684	101,177		
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	83,045.15	8,661	74,384	4,345	*	17.1
395.00 POWER OPERATED EQUIPMENT	20-L4	33,507.55	0	33,508	1,824	*	18.4
COMMUNICATION EQUIPMENT							
GENERAL	15-SQ	286,525.97	19,035	267,491	19,281	*	13.9
SCADA	10-SQ	484,948.33	27,231	457,717	48,465	*	9.4
TOTAL ACCOUNT 396		771,474.30	46,265	725,208	67,746		
TOTAL DEPRECIABLE PLANT		55,804,026.08	5,665,883	50,138,143	2,191,253		
TOTAL WASTEWATER PLANT IN SERVICE		56,469,936.02	5,665,883	50,138,143	2,191,253		

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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)	CALCULATED ANNUAL ACCRUAL RATE (7)	COMPOSITE REMAINING LIFE (8)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
361.00	COLLECTION MAINS - GRAVITY	38,308.00	1,686	36,622	740	1.93	49.5
363.00	SERVICES	18,010.00	612	17,398	277	1.54	62.8
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	56,318.00	2,299	54,020	1,017		
AMORTIZATION OF NET SALVAGE							
		56,413,618.02	5,663,584	50,084,123	2,190,539		
	TOTAL WASTEWATER PLANT						

* 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.
LOWER MAKEFIELD WASTEWATER 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	460		903	10						1,373
354.30	294,586		185,176	4						479,766
354.40	642,155		433,431	52						1,075,638
354.50	3		6							9
354.70	53		56							109
355.20	1,023		1,014							2,038
355.30	50,694		36,355							87,049
355.40	569		1,216							1,785
360.00	89,088		54,706							143,793
361.00	2,014,509		1,257,211	1	3,728			18		3,267,975
363.00	167,335		98,195							265,530
364.00	33,703		22,797							56,499
371.30	118,824		110,328	233						229,385
371.50	3		5							8
393.00	4,318		4,343							8,661
395.00	0									0
396.00	6,049		12,985							19,035
396.70	1,375		25,855							27,231
SUBTOTAL	3,424,745		2,244,584	300	3,728	0	0	18		5,665,883
LESS:										
CUSTOMERS' ADVANCES AND CONTRIBUTIONS										
361.00	(932)		(755)							(1,686)
363.00	(335)		(277)							(612)
SUBTOTAL	(1,266)		(1,032)	0	0	0	0	0		(2,299)
TOTAL	3,423,479		2,243,552	300	3,728	0	0	18		5,663,584

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER OPERATIONS

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

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)
UTILITY PLANT IN SERVICE				
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	29,622.54	29,622.54	3.05	903
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	4,218,136.91	4,218,136.91	4.39	185,176
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	5,514,390.74	5,514,390.74	7.86	433,431
354.50 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT	256.35	256.35	2.34	6
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	2,344.55	2,344.55	2.39	56
355.20 POWER GENERATING EQUIPMENT - COLLECTION	26,011.89	26,011.89	3.90	1,014
355.30 POWER GENERATING EQUIPMENT - PUMPING	230,826.32	230,826.32	15.75	36,355
355.40 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	31,089.64	31,089.64	3.91	1,216
360.00 COLLECTION MAINS - FORCE	1,926,263.62	1,926,263.62	2.84	54,706
361.00 COLLECTION MAINS - GRAVITY	37,339,397.04	37,942,702.72	3.34	1,257,211
363.00 SERVICES	3,251,486.65	3,251,486.65	3.02	98,195
364.00 METERS	247,790.24	247,790.24	9.20	22,797
371.30 PUMPING EQUIPMENT - PUMPING	1,494,965.11	1,494,965.11	7.38	110,328
371.50 PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT	111.80	111.80	4.47	5
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	83,045.15	83,045.15	5.00 *	4,343
395.70 POWER OPERATED EQUIPMENT	0.00	33,507.55	-	0
396.00 COMMUNICATION EQUIPMENT - GENERAL	90,410.83	286,525.97	6.67 *	12,985
396.70 COMMUNICATION EQUIPMENT - SCADA	17,586.47	484,948.33	10.00 *	25,855
TOTAL UTILITY PLANT IN SERVICE	54,503,735.85	55,804,026.08		2,244,584
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION				
361.20 COLLECTION MAINS - GRAVITY	38,308.00	38,308.00	1.97	755
363.20 SERVICES	18,010.00	18,010.00	1.54	277
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	56,318.00	56,318.00		1,032
TOTAL PLANT IN SERVICE	54,447,417.85	55,747,708.08		2,243,552

* ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
LOWER MAKEFIELD WASTEWATER 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	-	-	-	-	-	-	-	-	-	-	(50)	(10)
354.30	-	-	-	-	-	-	-	-	-	-	(19)	(4)
354.40	-	-	-	-	-	-	-	-	-	-	(261)	(52)
354.50	-	-	-	-	-	-	-	-	-	-	-	-
360.00	-	-	-	-	-	-	-	-	-	-	-	-
361.00	-	-	-	-	-	-	-	-	-	-	(22)	(4)
363.00	-	-	-	-	-	-	-	-	-	-	-	-
371.30	-	-	-	-	-	-	-	-	-	-	(1,167)	(233)
380.00	-	-	-	-	-	-	-	-	-	-	-	-
391.70	-	-	-	-	-	-	-	-	-	-	-	-
396.70	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	1,501	-	18	(1,519)	(303)

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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)		
1945	123,386	18,807			104,579	0.2
1950	93,046	13,902			79,144	0.4
1955	892,812	129,979			762,833	1.9
1960	134,698	18,971			115,727	2.1
1964	360,521	63,121			297,400	2.7
1965	921,742	135,223			786,519	4.3
1966	3,533,788	664,636			2,869,152	10.0
1968	2,097,060	273,380			1,823,680	13.6
1970	1,562,485	199,474			1,363,011	16.4
1975	1,234,860	157,265			1,077,595	18.5
1976	950,490	190,400			760,090	20.0
1977	158,921	31,572			127,349	20.3
1978	929,730	146,593			783,137	21.8
1979	14,530	4,269			10,261	21.9
1980	4,368,369	497,340			3,871,029	29.6
1982	577,730	62,279			515,451	30.6
1983	4,211	786			3,425	30.6
1984	124,657	15,157			109,500	30.8
1985	3,702,433	416,003			3,286,430	37.4
1986	118,722	21,292			97,430	37.6
1987	961,668	143,011			818,657	39.2
1988	1,768,745	251,108			1,517,637	42.2
1989	46,739	4,267			42,472	42.3
1990	670,465	61,845			608,620	43.5
1991	1,534,815	231,775			1,303,040	46.1
1992	2,510,514	222,151			2,288,363	50.7
1993	326,334	50,330			276,004	51.3
1994	348,738	45,361			303,377	51.9
1995	3,980,745	322,659			3,658,086	59.2
1996	1,820,075	151,198			1,668,877	62.5
1997	544,953	41,834			503,119	63.5
1998	887,796	66,072			821,724	65.1
1999	1,903,805	143,887			1,759,918	68.6
2000	1,164,145	81,158			1,082,987	70.8
2001	232,249	14,919			217,330	71.2
2002	2,551,086	200,876			2,350,210	75.9
2003	2,715,100	170,530			2,544,570	81.0
2004	768,699	45,911			722,788	82.4
2005	1,175,303	100,518			1,074,785	84.6
2006	179,865	10,021			169,844	84.9
2011	680,734	28,419			652,315	86.2
2012	46,138	1,586			44,552	86.3
2014	2,236,561	76,217			2,160,344	90.6
2015	55,151	1,746			53,405	90.7
2016	713,713	20,040			693,673	92.1

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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)		
2017	20,227	2,184			46,198,482	92.1
2018	166,851	3,842			46,361,491	92.5
2019	49,368	896			46,409,963	92.6
2020	404,774	7,279			46,807,458	93.4
2021	591,112	20,365			47,378,205	94.5
2022	400,702	11,502			47,767,405	95.3
2023	506,034	27,119			48,246,320	96.2
2024	632,615	14,304			48,864,631	97.5
2025	1,304,019	30,503			50,138,147	100.0
TOTAL	55,804,029	5,665,882			50,138,147	

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2023	56,318	2,299	54,019		54,019	100.0
TOTAL	56,318	2,299	54,019			

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2023	12,747.68	956	764	11,984	30.83	389
2024	16,874.86	763	609	16,266	31.72	513
	29,622.54	1,719	1,373	28,250		902
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.3	3.04

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1964	322,751.81	271,951	52,052	270,700	11.49	23,560
1965	151,990.52	126,897	24,288	127,703	11.96	10,678
1978	357,025.68	262,842	50,309	306,717	17.02	18,021
1980	418,803.84	299,193	57,266	361,538	18.19	19,876
1985	324,293.71	215,396	41,228	283,066	20.48	13,822
1987	603,282.63	387,911	74,247	529,036	21.38	24,744
1988	844,618.74	532,110	101,848	742,771	22.02	33,732
1993	242,094.63	137,703	26,357	215,738	24.64	8,756
2002	231,853.30	102,433	19,606	212,247	29.69	7,149
2005	327,998.18	129,756	24,836	303,162	31.32	9,680
2020	46,585.03	5,814	1,113	45,472	38.56	1,179
2021	280,134.86	29,134	5,576	274,559	38.79	7,078
2022	65,054.26	5,373	1,028	64,026	38.87	1,647
2024	1,649.72	62	12	1,638	38.18	43
	4,218,136.91	2,506,575	479,766	3,738,371		179,965

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.8 4.27

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1966	2,342,141.27	2,048,437	505,466	1,836,675	8.53	215,319
1975	105,667.03	86,446	21,331	84,336	11.23	7,510
1976	950,489.89	771,608	190,400	760,090	11.48	66,210
1977	158,920.95	127,947	31,572	127,349	11.74	10,847
1978	23,794.60	18,988	4,685	19,110	12.02	1,590
1983	4,211.01	3,186	786	3,425	13.68	250
1984	26,683.63	19,933	4,919	21,765	14.06	1,548
1985	86,349.34	63,648	15,706	70,643	14.45	4,889
1986	118,721.53	86,287	21,292	97,430	14.85	6,561
1987	123,455.93	88,407	21,815	101,641	15.26	6,661
1988	230,007.43	163,029	40,229	189,778	15.41	12,315
1991	1,217,352.38	823,174	203,124	1,014,228	16.52	61,394
1999	97,953.30	56,323	13,898	84,055	19.59	4,291
2023	16,871.08	1,184	292	16,579	33.09	501
2024	11,771.37	498	123	11,649	33.96	343
	5,514,390.74	4,359,095	1,075,638	4,438,753		400,229
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 7.26

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2024	256.35	8	9	248	45.45	5
	256.35	8	9	248		5
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.6 1.95

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2022	2,290.89	183	108	2,183	40.36	54
2024	53.66	2	1	53	41.60	1
	2,344.55	185	109	2,235		55
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.6 2.35

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
2023	24,315.64	2,305	1,955	22,361	23.88	936
2024	1,696.25	97	83	1,614	24.61	66
	26,011.89	2,402	2,038	23,974		1,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.9 3.85

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1965	1,371.57	1,372	1,372			
1978	19,699.52	19,463	11,640	8,060	0.58	8,060
1985	24,453.83	23,075	13,800	10,654	2.42	4,402
1987	17,421.69	16,232	9,708	7,714	2.82	2,735
1988	22,377.69	20,643	12,346	10,032	3.15	3,185
1993	13,140.76	11,488	6,870	6,271	4.68	1,340
2002	30,361.13	22,048	13,186	17,175	8.86	1,938
2005	30,999.83	20,398	12,199	18,801	10.65	1,765
2021	22,754.34	3,818	2,283	20,471	22.31	918
2022	44,799.50	5,896	3,527	41,272	23.10	1,787
2024	3,446.46	198	118	3,328	24.61	135
	230,826.32	144,631	87,049	143,777		26,265
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 11.38

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2024	31,089.64	1,785	1,785	29,305	24.61	1,191
	31,089.64	1,785	1,785	29,305		1,191
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.6	3.83

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1965	352,748.27	273,168	47,121	305,627	17.62	17,345
1978	112,013.43	73,425	12,666	99,347	24.96	3,980
1987	114,739.65	63,612	10,973	103,767	30.94	3,354
1989	46,739.43	24,735	4,267	42,472	32.47	1,308
1999	208,738.73	83,537	14,410	194,329	39.72	4,892
2001	232,248.57	86,489	14,919	217,330	41.29	5,264
2002	291,108.03	104,682	18,057	273,051	41.86	6,523
2004	164,197.97	54,366	9,378	154,820	43.44	3,564
2011	168,720.44	38,654	6,668	162,052	48.79	3,321
2016	153,957.52	23,402	4,037	149,921	53.00	2,829
2019	49,368.37	5,198	896	48,472	55.23	878
2021	31,683.21	2,326	401	31,282	56.85	550
	1,926,263.62	833,594	143,793	1,782,470		53,808
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.1 2.79

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1945	119,281.01	106,590	18,166	101,115	9.59	10,544
1950	89,390.35	78,288	13,343	76,047	10.71	7,101
1955	835,595.47	712,763	121,477	714,118	12.15	58,775
1960	121,277.78	100,091	17,059	104,219	13.87	7,514
1965	361,250.62	286,327	48,799	312,452	15.83	19,738
1966	1,151,192.46	897,239	152,918	998,274	16.84	59,280
1968	2,029,431.39	1,552,109	264,528	1,764,903	17.68	99,825
1970	1,474,869.89	1,104,973	188,322	1,286,548	18.58	69,244
1975	1,027,482.35	726,430	123,807	903,675	20.93	43,176
1978	276,408.91	186,438	31,775	244,634	22.92	10,673
1980	3,595,053.34	2,355,479	401,448	3,193,605	23.94	133,400
1982	479,676.46	304,643	51,921	427,755	24.99	17,117
1984	93,453.42	57,399	9,783	83,670	26.07	3,209
1985	2,668,314.81	1,610,061	274,405	2,393,910	26.62	89,929
1988	427,851.34	242,249	41,287	386,564	28.73	13,455
1990	621,224.97	337,449	57,512	563,713	29.86	18,879
1991	298,478.87	158,582	27,027	271,452	30.44	8,918
1992	2,510,513.65	1,303,459	222,151	2,288,363	31.02	73,771
1994	211,555.85	104,636	17,833	193,723	32.19	6,018
1995	3,582,939.25	1,715,511	292,377	3,290,562	33.20	99,113
1996	1,623,186.01	756,567	128,943	1,494,243	33.79	44,221
1997	499,129.91	226,206	38,553	460,577	34.39	13,393
1998	802,049.53	352,902	60,146	741,904	35.00	21,197
1999	1,508,853.66	643,677	109,703	1,399,151	35.61	39,291
2000	1,027,950.39	424,646	72,373	955,577	36.23	26,375
2002	1,728,153.54	666,030	113,512	1,614,642	37.48	43,080
2003	2,520,021.85	935,432	159,427	2,360,595	38.11	61,942
2004	567,634.82	202,589	34,528	533,107	38.74	13,761
2005	678,250.02	232,233	39,580	638,670	39.38	16,218
2006	176,397.63	57,788	9,849	166,549	40.02	4,162
2011	488,985.24	122,637	20,901	468,084	43.31	10,808
2014	2,057,771.50	416,493	70,983	1,986,788	45.32	43,839
2015	55,150.52	10,247	1,746	53,405	46.00	1,161
2016	531,738.91	89,917	15,325	516,414	46.68	11,063
2018	161,894.95	21,985	3,747	158,148	47.75	3,312
2020	343,116.39	34,929	5,953	337,163	48.55	6,945
2021	78,861.56	6,640	1,132	77,730	48.97	1,587
2022	241,708.84	16,001	2,727	238,982	49.41	4,837

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2023	149,405.26	7,201	1,227	148,178	49.32	3,004
2024	120,166.00	3,557	606	119,560	49.26	2,427
2025	607,034.00	6,313	1,076	605,958	47.35	12,797
	37,942,702.72	19,174,706	3,267,975	34,674,728		1,235,099
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.1 3.26

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1945	4,104.65	3,800	641	3,464	6.45	537
1950	3,655.70	3,312	559	3,097	7.83	396
1955	57,216.50	50,419	8,502	48,714	9.50	5,128
1960	13,419.92	11,340	1,912	11,508	12.02	957
1965	14,341.98	11,540	1,946	12,396	14.69	844
1966	35,840.02	28,575	4,819	31,021	15.13	2,050
1968	67,629.07	52,494	8,852	58,777	16.58	3,545
1970	87,615.10	66,132	11,152	76,463	18.03	4,241
1975	101,710.35	71,909	12,127	89,583	20.93	4,280
1978	18,340.29	12,284	2,072	16,268	23.42	695
1980	354,512.15	229,050	38,626	315,886	24.92	12,676
1982	98,053.53	61,421	10,358	87,696	25.94	3,381
1984	4,520.02	2,701	455	4,065	27.94	145
1985	527,244.26	309,598	52,210	475,034	28.47	16,685
1988	46,412.85	25,411	4,285	42,128	30.99	1,359
1990	49,239.62	25,693	4,333	44,907	32.53	1,380
1991	18,983.70	9,629	1,624	17,360	33.52	518
1994	45,297.36	21,118	3,561	41,736	36.07	1,157
1995	397,805.71	179,569	30,282	367,524	37.07	9,914
1996	154,781.65	68,042	11,474	143,308	37.61	3,810
1997	45,822.98	19,456	3,281	42,542	38.62	1,102
1998	85,746.61	35,139	5,926	79,821	39.61	2,015
1999	88,259.02	34,845	5,876	82,383	40.62	2,028
2000	136,194.46	52,094	8,785	127,409	41.17	3,095
2002	134,655.69	47,466	8,005	126,651	43.17	2,934
2003	195,078.48	65,839	11,103	183,975	44.17	4,165
2004	36,865.78	11,889	2,005	34,861	45.17	772
2005	23,469.23	7,217	1,217	22,252	46.17	482
2006	3,467.28	1,021	172	3,295	46.73	71
2011	23,028.26	5,043	850	22,178	51.72	429
2012	46,137.85	9,403	1,586	44,552	52.73	845
2014	178,789.27	31,038	5,234	173,555	54.73	3,171
2016	28,016.62	4,018	678	27,339	56.73	482
2018	4,956.50	565	95	4,862	58.29	83
2020	15,072.53	1,260	213	14,860	60.29	246
2022	15,536.47	827	139	15,397	62.29	247
2023	89,665.19	3,407	575	89,090	63.29	1,408
	3,251,486.65	1,574,564	265,530	2,985,957		97,273

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 2.99

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1966	4,614.21	4,311	1,433	3,181	4.19	759
1979	14,530.39	12,838	4,269	10,261	6.13	1,674
1988	48,676.20	40,158	13,353	35,323	7.95	4,443
1994	91,884.31	72,074	23,967	67,917	8.66	7,843
1996	42,107.76	32,423	10,781	31,327	8.81	3,556
2017	20,227.38	6,568	2,184	18,043	17.68	1,021
2024	25,749.99	1,540	512	25,238	23.56	1,071
	247,790.24	169,912	56,499	191,291		20,367
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4						8.22

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
1964	37,768.86	34,842	11,069	26,700	5.17	5,164
1965	40,038.56	36,819	11,697	28,342	5.29	5,358
1978	122,448.00	105,281	33,446	89,002	7.75	11,484
1985	71,776.65	58,720	18,654	53,123	9.00	5,903
1987	102,768.32	82,687	26,268	76,500	9.35	8,182
1988	148,800.45	118,862	37,760	111,040	9.45	11,750
1993	71,098.60	53,836	17,103	53,996	10.42	5,182
2002	134,954.64	89,745	28,510	106,445	11.84	8,990
2005	114,585.95	71,410	22,686	91,900	12.39	7,417
2021	177,678.03	34,541	10,973	166,705	18.65	8,939
2023	64,791.80	7,270	2,309	62,483	19.77	3,160
2024	408,255.25	28,047	8,910	399,345	20.33	19,643
	1,494,965.11	722,060	229,385	1,265,580		101,172
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5						6.77

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2024	111.80	8	8	104	20.33	5
	111.80	8	8	104		5
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.8 4.47

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
2022	31,312.16	5,480	3,973	27,339	16.50	1,657
2023	51,732.99	6,467	4,688	47,045	17.50	2,688
	83,045.15	11,947	8,661	74,384		4,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.1 5.23

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2025	33,507.55	888		33,508	18.37	1,824
	33,507.55	888		33,508		1,824
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.4 5.44

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
2023	87,013.58	14,503	12,912	74,102	12.50	5,928
2024	3,397.25	340	303	3,094	13.50	229
2025	196,115.14	6,537	5,820	190,296	14.50	13,124
	286,525.97	21,380	19,035	267,491		19,281
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 6.73

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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						
2023	9,490.47	2,373	2,397	7,093	7.50	946
2024	8,096.00	1,214	1,226	6,870	8.50	808
2025	467,361.86	23,368	23,608	443,754	9.50	46,711
	484,948.33	26,955	27,231	457,717		48,465
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 9.99

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

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2023	38,308.00	2,103	1,686	36,622	49.48	740
	38,308.00	2,103	1,686	36,622		740
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					49.5	1.93

AQUA PENNSYLVANIA WASTEWATER, INC.
 LOWER MAKEFIELD WASTEWATER 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						
2023	18,010.00	787	612	17,398	62.91	277
	18,010.00	787	612	17,398		277
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					62.8	1.54

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER 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				
2022 TRANSACTION YEAR				
2023 TRANSACTION YEAR				
354.30	4.01			
355.30	3,960.39			
	3,964.40			
2024 TRANSACTION YEAR				
354.20	148.99	49.61		49.61-
354.30	235.34	19.22		19.22-
354.40	1,614.68	261.43		261.43-
354.70	6.00			
355.20	7.49			
355.30	46.05			
355.40	795.32			
361.20	726.46	3.56		3.56-
364.20	678.17			
371.30	27,921.43	1,167.29		1,167.29-
371.50	2,192.78			
	34,372.71	1,501.11		1,501.11-
2025 TRANSACTION YEAR				
361.20	3,728.32	18.27		18.27-
395.70	30,695.45			
	34,423.77	18.27		18.27-
TOTAL	72,760.88	1,519.38		1,519.38-