

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

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

EAST WHITELAND 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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AQUA PENNSYLVANIA, INC.  
Bryn Mawr, Pennsylvania

EAST WHITELAND 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  
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Camp Hill, PA 17011  
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May 10, 2024

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

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

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of December 31, 2023 for the East Whiteland Wastewater 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, 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

## TABLE OF CONTENTS

<b>PART I. RESULTS OF STUDY</b> .....	I-1
Summary of Results .....	I-2
Detailed Tabulations of Depreciation Calculations .....	I-2
Table 1. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2023.....	I-3
Table 2. Amortization of Experienced Net Salvage .....	I-4
<b>PART II. DETAILED DEPRECIATION CALCULATIONS</b> .....	II-1
Cumulative Depreciated Original Cost.....	II-2
Utility Plant in Service.....	II-6
Customers' Advances and Contributions in Aid of Construction .....	II-20
<b>PART III. EXPERIENCED NET SALVAGE</b> .....	III-1

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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 East Whiteland 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.  
EAST WHITELAND 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)
<b>INTANGIBLE PLANT</b>							
351.00 ORGANIZATION	NONDEPR.	479,508.93					
<b>TOTAL INTANGIBLE PLANT</b>		<b>479,508.93</b>					
<b>NONDEPRECIABLE PLANT</b>							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	668.00					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	13.00					
<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>681.00</b>					
<b>DEPRECIABLE PLANT</b>							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	40-S1.5	30,182.67	20	30,163	922	3.05	32.7
PUMPING	55-R2	8,474,816.38	114,485	8,360,332	252,895	2.98	33.1
TREATMENT AND DISPOSAL	45-S1	11,280,515.66	126,792	11,153,724	398,886	3.54	28.0
<b>TOTAL ACCOUNT 354</b>		<b>19,785,514.71</b>	<b>241,296</b>	<b>19,544,219</b>	<b>652,703</b>		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	30-R3	5,834.35	8	5,827	232	3.98	25.1
PUMPING	30-R3	84,633.65	1,522	83,112	4,624	5.46	18.0
TREATMENT AND DISPOSAL	30-R3	2,897.37	4	2,894	115	3.97	25.2
<b>TOTAL ACCOUNT 355</b>		<b>93,365.37</b>	<b>1,533</b>	<b>91,833</b>	<b>4,971</b>		
360.00 COLLECTION MAINS - FORCE	70-R3	3,934,143.19	76,581	3,857,562	108,035	2.75	35.7
361.00 COLLECTION MAINS - GRAVITY	65-R2.5	25,514,019.59	510,927	25,003,092	818,442	3.21	30.5
363.00 SERVICES	70-R4	7,317,195.98	110,079	7,207,117	169,225	2.31	42.6
364.00 METERS	30-L2.5	92,320.39	4,549	87,772	14,678	15.90	6.0
371.00 PUMPING EQUIPMENT							
PUMPING	30-L1.5	82,715.59	2,603	80,112	6,429	7.77	12.5
<b>TOTAL ACCOUNT 371</b>		<b>82,715.59</b>	<b>2,603</b>	<b>80,112</b>	<b>6,429</b>		
380.00 TREATMENT AND DISPOSAL EQUIPMENT							
	40-S1	2.90	0	3	0	-	-
<b>TOTAL DEPRECIABLE PLANT</b>		<b>56,819,277.72</b>	<b>947,569</b>	<b>55,871,710</b>	<b>1,774,483</b>		
<b>TOTAL WASTEWATER PLANT IN SERVICE</b>		<b>57,299,467.65</b>	<b>947,569</b>	<b>55,871,710</b>	<b>1,774,483</b>		

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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)
<b>CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
<b>DEPRECIABLE PLANT</b>							
361.00	COLLECTION MAINS - GRAVITY	473,771.07	3,734	470,037	9,716	2.05	48.4
363.00	SERVICES	79,204.70	535	78,669	1,212	1.53	64.9
	<b>TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>552,975.77</b>	<b>4,269</b>	<b>548,706</b>	<b>10,928</b>		
	<b>AMORTIZATION OF NET SALVAGE</b>				<b>0</b>		
	<b>TOTAL WASTEWATER PLANT</b>	<b>56,746,491.88</b>	<b>943,300</b>	<b>55,323,004</b>	<b>1,763,555</b>		

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

AQUA PENNSYLVANIA, INC.  
EAST WHITELAND 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	-	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	=	
354.30	-	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	=	
354.40	-	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	=	
354.50	-	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	=	
360.00	-	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	=	
361.00	-	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	=	
363.00	-	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	=	
371.30	-	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	=	
380.00	-	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	=	
391.70	-	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	=	
396.70	-	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	=	
<b>TOTAL</b>	-	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	=	-

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

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## **PART II. DETAILED DEPRECIATION CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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)
1951	16,503	631	15,872		15,872	0.0
1954	93,613	3,517	90,096		105,968	0.2
1967	428,458	14,372	414,086		520,054	0.9
1970	541,649	18,262	523,387		1,043,441	1.9
1971	105,056	3,372	101,684		1,145,125	2.0
1972	87,830	2,785	85,045		1,230,170	2.2
1973	433,835	13,589	420,246		1,650,416	3.0
1974	409,244	12,656	396,588		2,047,004	3.7
1975	3,585,418	109,399	3,476,019		5,523,023	9.9
1976	1,322,490	44,313	1,278,177		6,801,200	12.2
1977	566,142	16,680	549,462		7,350,662	13.2
1978	1,298,784	38,021	1,260,763		8,611,425	15.4
1979	475,018	13,647	461,371		9,072,796	16.2
1980	415,332	12,846	402,486		9,475,282	17.0
1981	488,628	13,526	475,102		9,950,384	17.8
1982	139,907	4,149	135,758		10,086,142	18.1
1983	277,911	7,429	270,482		10,356,624	18.5
1984	304,616	7,996	296,620		10,653,244	19.1
1985	132,813	3,560	129,253		10,782,497	19.3
1986	64,083	1,741	62,342		10,844,839	19.4
1987	2,454,405	61,675	2,392,730		13,237,569	23.7
1988	1,985,040	48,572	1,936,468		15,174,037	27.2
1989	277,198	6,978	270,220		15,444,257	27.6
1990	683,821	15,730	668,091		16,112,348	28.8
1991	433,254	9,732	423,522		16,535,870	29.6
1992	255,715	5,603	250,112		16,785,982	30.0
1993	380,433	8,177	372,256		17,158,238	30.7
1994	112,585	2,325	110,260		17,268,498	30.9
1995	36,358	766	35,592		17,304,090	31.0
1996	51,863	1,022	50,841		17,354,931	31.1
1997	494,016	9,377	484,639		17,839,570	31.9
1998	556,425	10,275	546,150		18,385,720	32.9
1999	521,894	9,291	512,603		18,898,323	33.8
2000	3,660,445	66,531	3,593,914		22,492,237	40.3
2001	619,852	10,761	609,091		23,101,328	41.3
2002	1,472,355	24,652	1,447,703		24,549,031	43.9
2003	310,205	4,709	305,496		24,854,527	44.5
2004	1,524,160	22,976	1,501,184		26,355,711	47.2
2005	2,081,787	28,831	2,052,956		28,408,667	50.8
2006	209,277	3,246	206,031		28,614,698	51.2
2007	1,578,579	22,212	1,556,367		30,171,065	54.0
2011	199,321	1,932	197,389		30,368,454	54.4
2012	4,402,759	38,063	4,364,696		34,733,150	62.2
2013	9,734,450	115,048	9,619,402		44,352,552	79.4
2014	4,209,897	40,509	4,169,388		48,521,940	86.8

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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)
2016	278,646	1,640	277,006		48,798,946	87.3
2017	3,983,625	27,102	3,956,523		52,755,469	94.4
2018	659,516	3,929	655,587		53,411,056	95.6
2019	392,332	1,865	390,467		53,801,523	96.3
2020	168,141	493	167,648		53,969,171	96.6
2021	13,567	29	13,538		53,982,709	96.6
2022	207,364	241	207,123		54,189,832	97.0
2023	1,682,664	787	1,681,877		55,871,709	100.0
TOTAL	56,819,279	947,570	55,871,709			

AQUA PENNSYLVANIA WASTEWATER, INC.  
 EAST WHITELAND 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	552,976	4,269	548,707		548,707	100.0
TOTAL	552,976	4,269	548,707			

**UTILITY PLANT IN SERVICE**

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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	30,182.67	453	20	30,163	32.72	922
	30,182.67	453	20	30,163		922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.7	3.05

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1976	225,807.01	166,239	7,865	217,942	17.02	12,805
1980	164,559.67	114,534	5,419	159,141	19.00	8,376
1987	258,058.58	159,171	7,531	250,528	22.67	11,051
1988	111,013.86	67,385	3,188	107,826	22.98	4,692
2000	1,099,579.77	485,794	22,984	1,076,596	29.69	36,261
2001	115,506.67	49,379	2,336	113,171	30.13	3,756
2004	286,657.55	108,987	5,156	281,502	31.78	8,858
2006	151,843.05	52,614	2,489	149,354	33.01	4,525
2007	617,380.16	203,735	9,639	607,741	33.50	18,142
2014	4,134,596.02	844,285	39,945	4,094,651	37.01	110,636
2017	555,976.01	80,617	3,814	552,162	38.34	14,402
2018	416,021.96	51,920	2,457	413,565	38.56	10,725
2019	337,816.07	35,133	1,662	336,154	38.79	8,666
	8,474,816.38	2,419,793	114,485	8,360,332		252,895
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.1 2.98

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2013	9,130,262.54	2,521,779	110,075	9,020,188	27.52	327,768
2017	2,150,253.12	382,960	16,717	2,133,536	30.00	71,118
	11,280,515.66	2,904,739	126,792	11,153,724		398,886
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.0 3.54

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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	5,834.35	114	8	5,827	25.07	232
	5,834.35	114	8	5,827		232
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.1 3.98

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2007	28,356.06	15,721	910	27,446	13.26	2,070
2018	51,449.59	10,470	606	50,844	21.53	2,362
2023	4,828.00	95	6	4,822	25.07	192
	84,633.65	26,286	1,522	83,112		4,624
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.0 5.46

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
2023	2,897.37	57	4	2,894	25.07	115
	2,897.37	57	4	2,894		115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.2 3.97

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1976	544,243.88	356,752	16,604	527,640	24.96	21,139
1979	168,067.84	104,706	4,873	163,195	26.93	6,060
1980	127,595.37	77,706	3,617	123,978	27.93	4,439
1987	1,104,130.33	584,306	27,194	1,076,936	32.47	33,167
1988	236,738.07	122,701	5,711	231,027	32.99	7,003
2000	579,210.68	208,284	9,694	569,517	41.86	13,605
2004	423,356.83	127,938	5,954	417,403	45.02	9,272
2016	90,950.59	10,987	511	90,440	54.61	1,656
2017	444,463.65	46,802	2,179	442,285	55.23	8,008
2022	207,363.57	5,184	241	207,123	58.38	3,548
2023	8,022.38	68	3	8,019	58.32	138
	3,934,143.19	1,645,434	76,581	3,857,562		108,035
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.7 2.75

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1951	16,503.17	14,239	631	15,872	11.53	1,377
1954	93,613.46	79,375	3,517	90,096	12.47	7,225
1967	428,457.95	324,386	14,372	414,086	18.13	22,840
1970	380,346.07	278,794	12,352	367,994	19.49	18,881
1971	105,056.38	76,113	3,372	101,684	19.96	5,094
1972	87,829.79	62,869	2,785	85,045	20.45	4,159
1973	433,835.32	306,722	13,589	420,246	20.93	20,079
1974	409,243.81	285,652	12,656	396,588	21.42	18,515
1975	3,585,418.05	2,469,277	109,399	3,476,019	21.92	158,578
1977	566,142.43	376,485	16,680	549,462	23.43	23,451
1978	1,193,305.31	781,854	34,639	1,158,666	23.94	48,399
1979	306,949.95	198,044	8,774	298,176	24.47	12,185
1980	6,651.17	4,224	187	6,464	24.99	259
1981	488,627.71	305,295	13,526	475,102	25.52	18,617
1983	277,910.67	167,691	7,429	270,482	26.62	10,161
1984	304,615.98	180,485	7,996	296,620	27.17	10,917
1985	62,855.87	36,299	1,608	61,248	28.17	2,174
1987	1,042,066.66	578,139	25,614	1,016,453	29.29	34,703
1988	1,490,147.81	809,448	35,862	1,454,286	29.86	48,703
1990	683,821.28	355,040	15,730	668,091	31.02	21,537
1991	433,254.15	219,660	9,732	423,522	31.60	13,403
1992	255,714.54	126,476	5,603	250,112	32.19	7,770
1993	290,656.65	139,166	6,166	284,491	33.20	8,569
1994	112,584.51	52,476	2,325	110,260	33.79	3,263
1996	38,625.73	16,995	753	37,873	35.00	1,082
1997	436,402.49	186,169	8,248	428,154	35.61	12,023
1998	422,106.94	174,372	7,725	414,382	36.23	11,438
1999	418,518.44	167,156	7,406	411,112	36.85	11,156
2000	1,940,921.12	748,031	33,140	1,907,781	37.48	50,901
2001	74,690.22	27,725	1,228	73,462	38.11	1,928
2002	1,219,418.34	435,210	19,281	1,200,137	38.74	30,979
2003	277,106.80	94,881	4,204	272,903	39.38	6,930
2004	312,840.64	102,487	4,541	308,300	40.02	7,704
2005	2,081,787.38	650,767	28,831	2,052,956	40.67	50,478
2006	57,433.57	17,086	757	56,677	41.32	1,372
2007	932,842.92	263,248	11,663	921,180	41.98	21,943
2011	199,321.12	43,611	1,932	197,389	44.64	4,422
2012	369,215.51	74,729	3,311	365,905	45.32	8,074
2013	604,187.78	112,258	4,973	599,215	46.00	13,026
2014	75,301.05	12,733	564	74,737	46.68	1,601
2016	187,695.53	25,489	1,129	186,567	47.75	3,907

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2017	832,932.29	99,119	4,392	828,540	48.14	17,211
2018	192,044.71	19,550	866	191,179	48.55	3,938
2019	54,516.23	4,590	203	54,313	48.97	1,109
2020	168,140.57	11,131	493	167,648	49.41	3,393
2021	13,566.56	654	29	13,538	49.32	274
2023	1,548,794.96	16,107	714	1,548,081	47.35	32,694
	25,514,019.59	11,532,307	510,927	25,003,092		818,442
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.5 3.21

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1970	161,303.41	119,090	5,910	155,393	18.96	8,196
1976	460,118.90	308,188	15,295	444,824	23.42	18,993
1978	105,478.54	68,150	3,382	102,097	24.92	4,097
1980	116,525.39	72,992	3,623	112,902	25.94	4,352
1982	139,906.80	83,608	4,149	135,758	27.94	4,859
1985	69,956.93	39,323	1,952	68,005	29.99	2,268
1986	64,083.09	35,085	1,741	62,342	30.99	2,012
1987	50,149.25	26,910	1,336	48,813	31.52	1,549
1988	147,140.14	76,778	3,811	143,329	32.53	4,406
1989	277,197.91	140,595	6,978	270,220	33.52	8,061
1993	89,776.24	40,525	2,011	87,765	37.07	2,368
1995	36,358.09	15,438	766	35,592	38.62	922
1996	13,237.49	5,425	269	12,968	39.61	327
1997	57,613.21	22,746	1,129	56,484	40.62	1,391
1998	134,318.45	51,377	2,550	131,768	41.17	3,201
1999	103,375.42	37,990	1,885	101,490	42.17	2,407
2000	40,733.21	14,358	713	40,020	43.17	927
2001	429,654.96	145,009	7,197	422,458	44.17	9,564
2002	173,117.24	55,830	2,771	170,346	45.17	3,771
2003	33,098.27	10,178	505	32,593	46.17	706
2004	501,304.70	147,584	7,325	493,980	46.73	10,571
2012	4,033,543.64	700,223	34,752	3,998,792	54.73	73,064
2023	79,204.70	602	29	79,175	65.29	1,213
	7,317,195.98	2,218,004	110,079	7,207,117		169,225

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.6 2.31

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1976	92,320.39	81,999	4,549	87,772	5.98	14,678
	92,320.39	81,999	4,549	87,772		14,678
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0						15.90

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2002	79,818.93	50,797	2,600	77,219	12.28	6,288
2023	2,896.66	69	3	2,894	20.55	141
	82,715.59	50,866	2,603	80,112		6,429
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 7.77

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
2023	2.90			3	30.95	
	2.90			3		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

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

AQUA PENNSYLVANIA WASTEWATER, INC.  
 EAST WHITELAND 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	473,771.07	8,433	3,734	470,037	48.38	9,716
	473,771.07	8,433	3,734	470,037		9,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.4 2.05

AQUA PENNSYLVANIA WASTEWATER, INC.  
 EAST WHITELAND 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	79,204.70	1,053	535	78,669	64.91	1,212
	79,204.70	1,053	535	78,669		1,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						64.9 1.53

---

## PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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				
	371.30	68.84		
	391.70	57,300.31		
		57,369.15		
TOTAL		57,369.15		

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

AQUA PENNSYLVANIA, INC.  
BRYN MAWR, PENNSYLVANIA

EAST WHITELAND 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-E, Part 2  
Docket No. R-2024-3047822  
Docket No. R-2024-3047824  
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.  
Bryn Mawr, Pennsylvania

EAST WHITELAND 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](http://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 East Whiteland Operations. The results of our study as of December 31, 2024, are presented in the attached report. The results of our study as of December 31, 2023, are presented in our report, "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2023." The same methods, procedures and estimates are used in both studies.

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

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS  
President

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

JASON A. POWERY  
Assistant Project Manager

JJS:mle  
077367.100

## TABLE OF CONTENTS

<b>PART I. INTRODUCTION .....</b>	<b>I-1</b>
Scope .....	I-2
Basis of the Study .....	I-3
<b>PART II. ESTIMATION OF SURVIVOR CURVES.....</b>	<b>II-1</b>
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis .....	II-9
Schedules of Annual Transactions in Plant Records .....	II-10
Schedule of Plant Exposed to Retirement .....	II-13
Original Life Table .....	II-15
Smoothing the Original Survivor Curve .....	II-17
<b>PART III. SERVICE LIFE CONSIDERATIONS.....</b>	<b>III-1</b>
Judgments.....	III-2
<b>PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION.....</b>	<b>IV-1</b>
Book Reserve.....	IV-2
Calculation of Depreciation .....	IV-2
Group Depreciation Procedures .....	IV-2
Remaining Life Annual Accruals.....	IV-3
Equal Life Group Procedure .....	IV-4
Amortization of General Plant Accounts.....	IV-5
Net Salvage.....	IV-6
<b>PART V. RESULTS OF THE STUDY .....</b>	<b>V-1</b>
Description of Summary Tabulations.....	V-2
Description of Detailed Tabulations.....	V-2
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, 2024.....	V-4
Table 2. Bringforward to December 31, 2024 of Book Reserve as of December 31, 2023 .....	V-6
Table 3. Calculation of Depreciation Accruals for the Twelve Months Ended December 31, 2024 .....	V-7
Table 4. Amortization of Experienced and Estimated Net Salvage .....	V-8

**TABLE OF CONTENTS, cont**

**PART VI. SERVICE LIFE STATISTICS..... VI-1**

**PART VII. DETAILED DEPRECIATION CALCULATIONS ..... VII-1**  
Cumulative Depreciated Original Cost..... VII-2  
Utility Plant in Service..... VII-6  
Customers' Advances and Contributions in Aid of Construction .....VII-21

**PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE..... VIII-1**

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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 East Whiteland Wastewater Operations. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of December 31, 2024.

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

## **BASIS OF THE STUDY**

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

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

---

## **PART II. ESTIMATION OF SURVIVOR CURVES**

## **PART II. ESTIMATION OF SURVIVOR CURVES**

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

### **SURVIVOR CURVES**

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

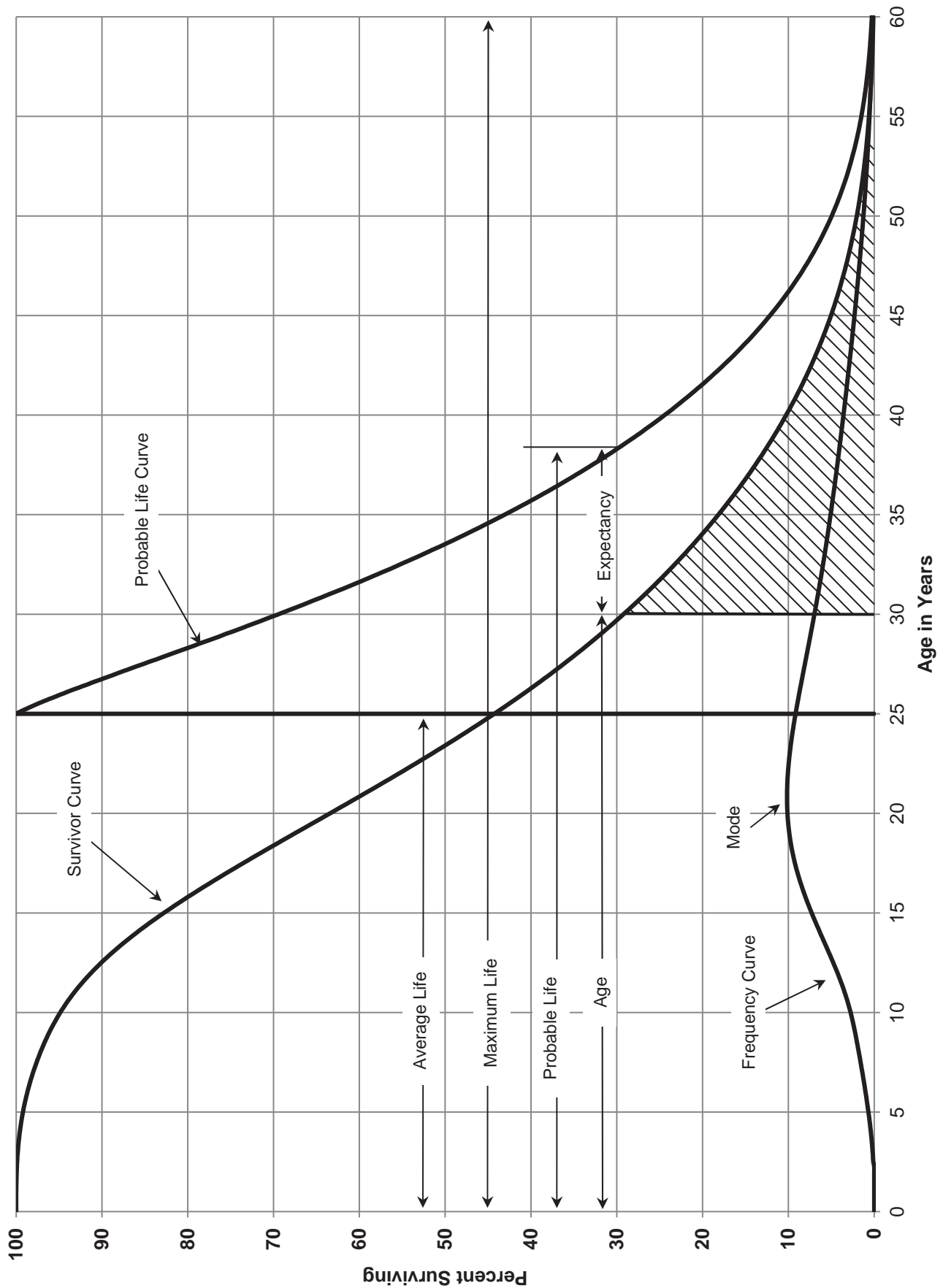
The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth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

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

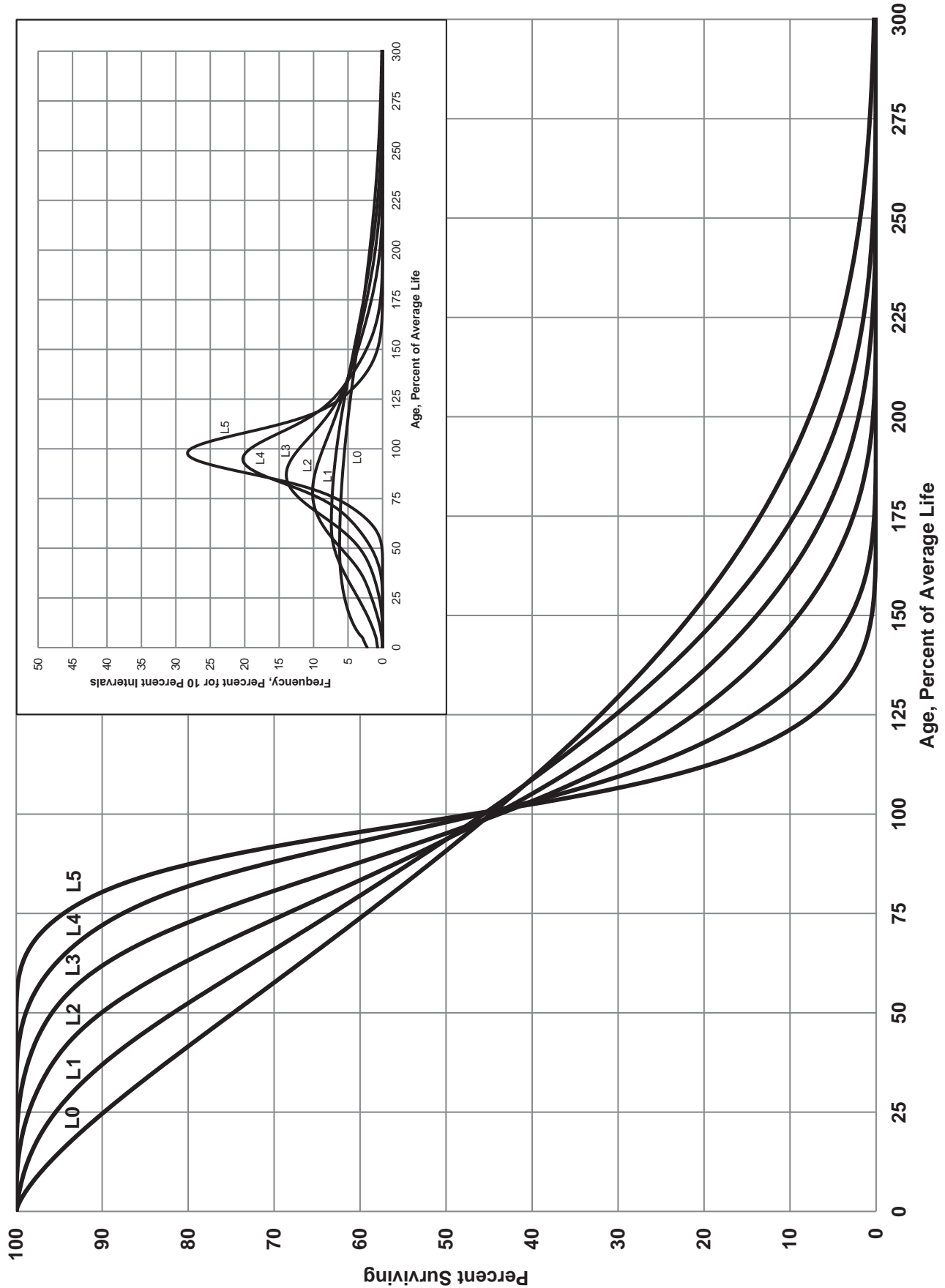
### **Iowa Type Curves**

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

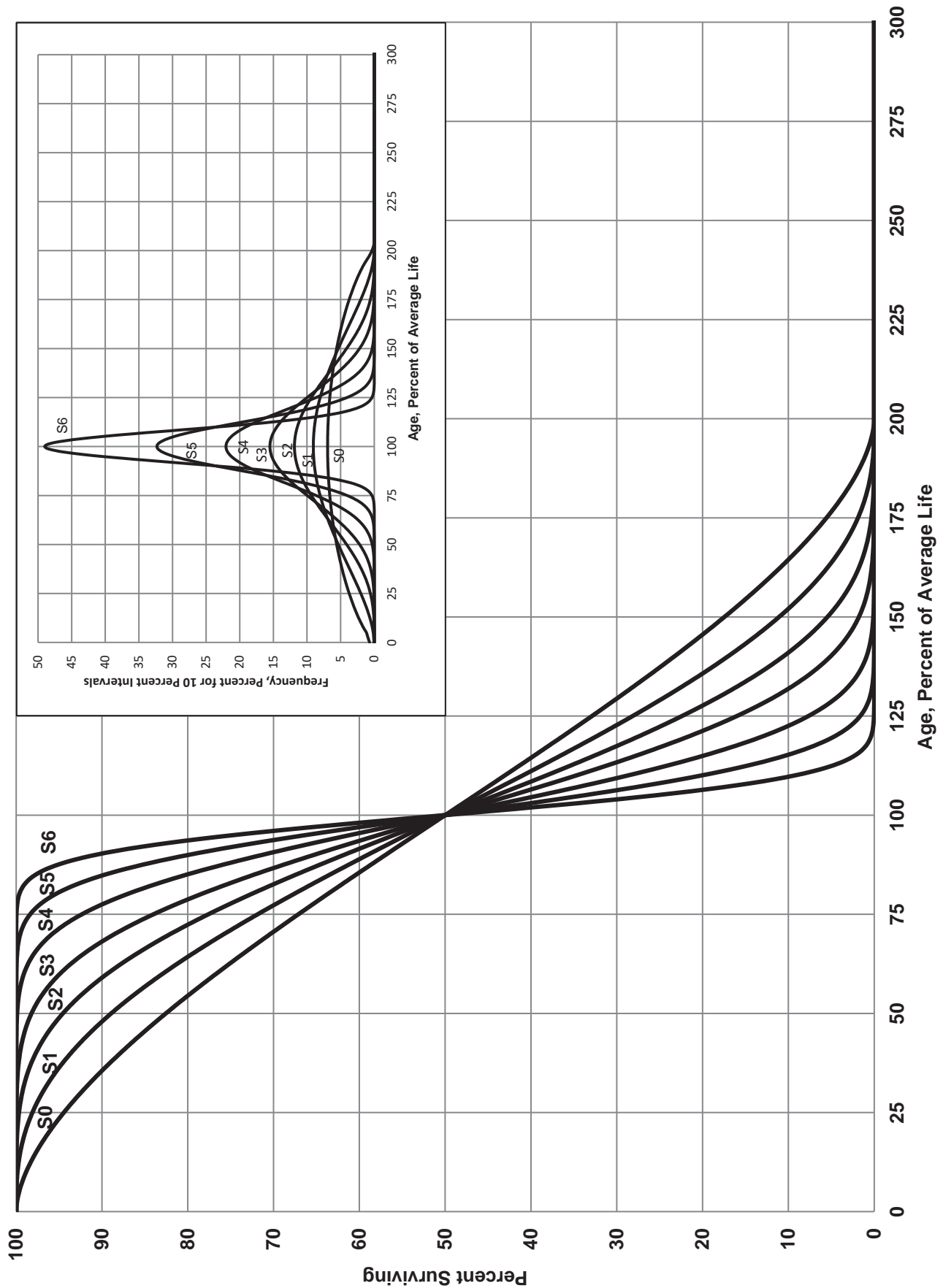
The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics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



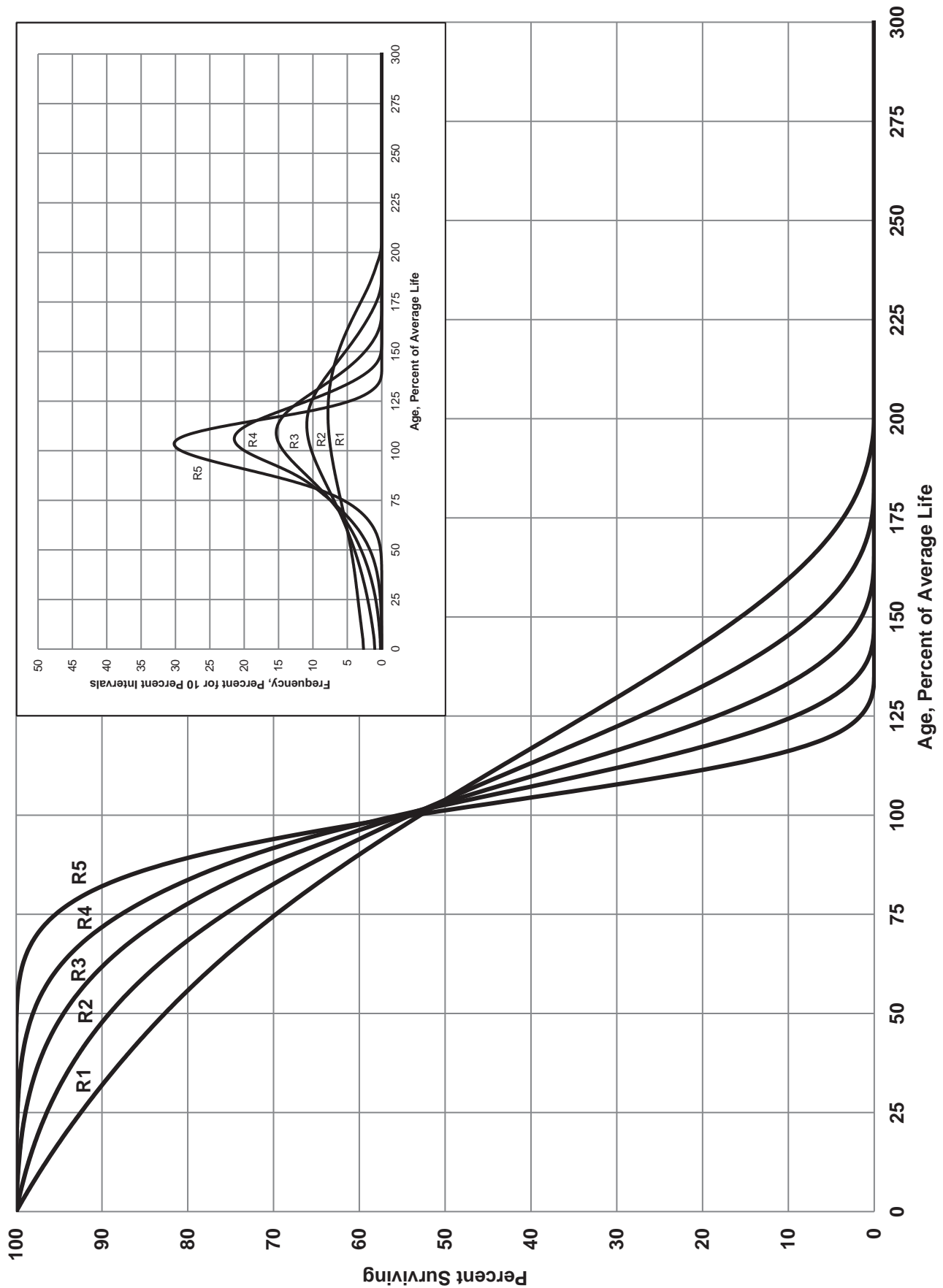
**FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES**



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



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



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

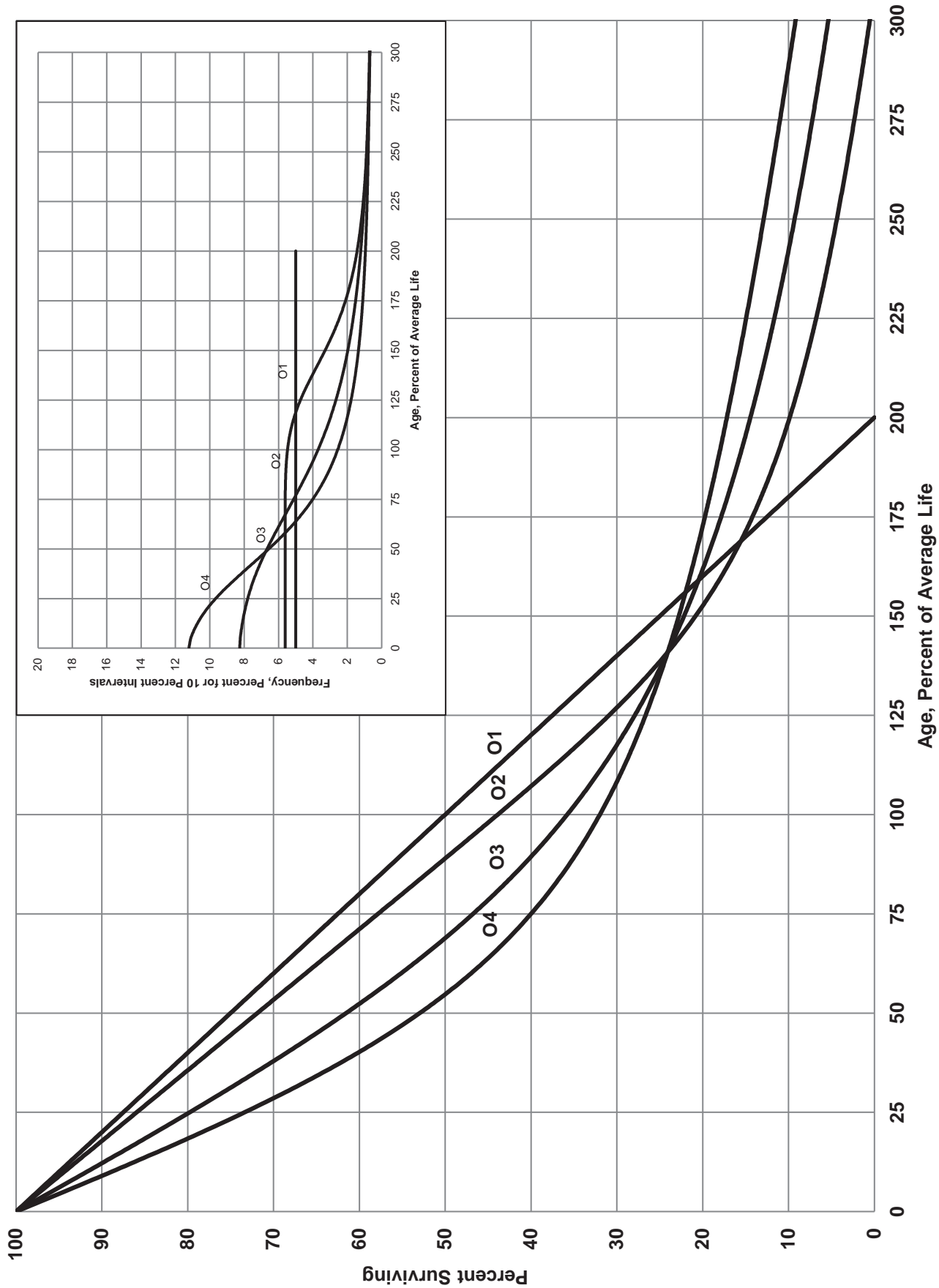


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> 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,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

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.

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

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

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

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

## **Schedules of Annual Transactions in Plant Records**

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

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

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

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

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

Experience Band 2014-2023

Placement Band 2009-2023

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

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

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year  
<sup>b</sup> Transfer Affecting Exposures at End of Year  
<sup>c</sup> 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	13½-14½		
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½		
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½		
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½		
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½		
2014	416	416	407	397	386	374	361	347	332	316	1,503	8½-9½		
2015			455	444	432	419	405	390	374	356	1,952	7½-8½		
2016				504	492	479	464	448	431	412	2,463	6½-7½		
2017				8	574	561	546	530	501	482	3,057	5½-6½		
2018						653	639	623	628	609	3,789	4½-5½		
2019							742	724	685	663	4,332	3½-4½		
2020							8	841	821	799	4,955	2½-3½		
2021									949	926	5,719	1½-2½		
2022									8	1,069	6,579	½-1½		
2023										7,490	7,490	0-½		
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>			

t s r t e e a r

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

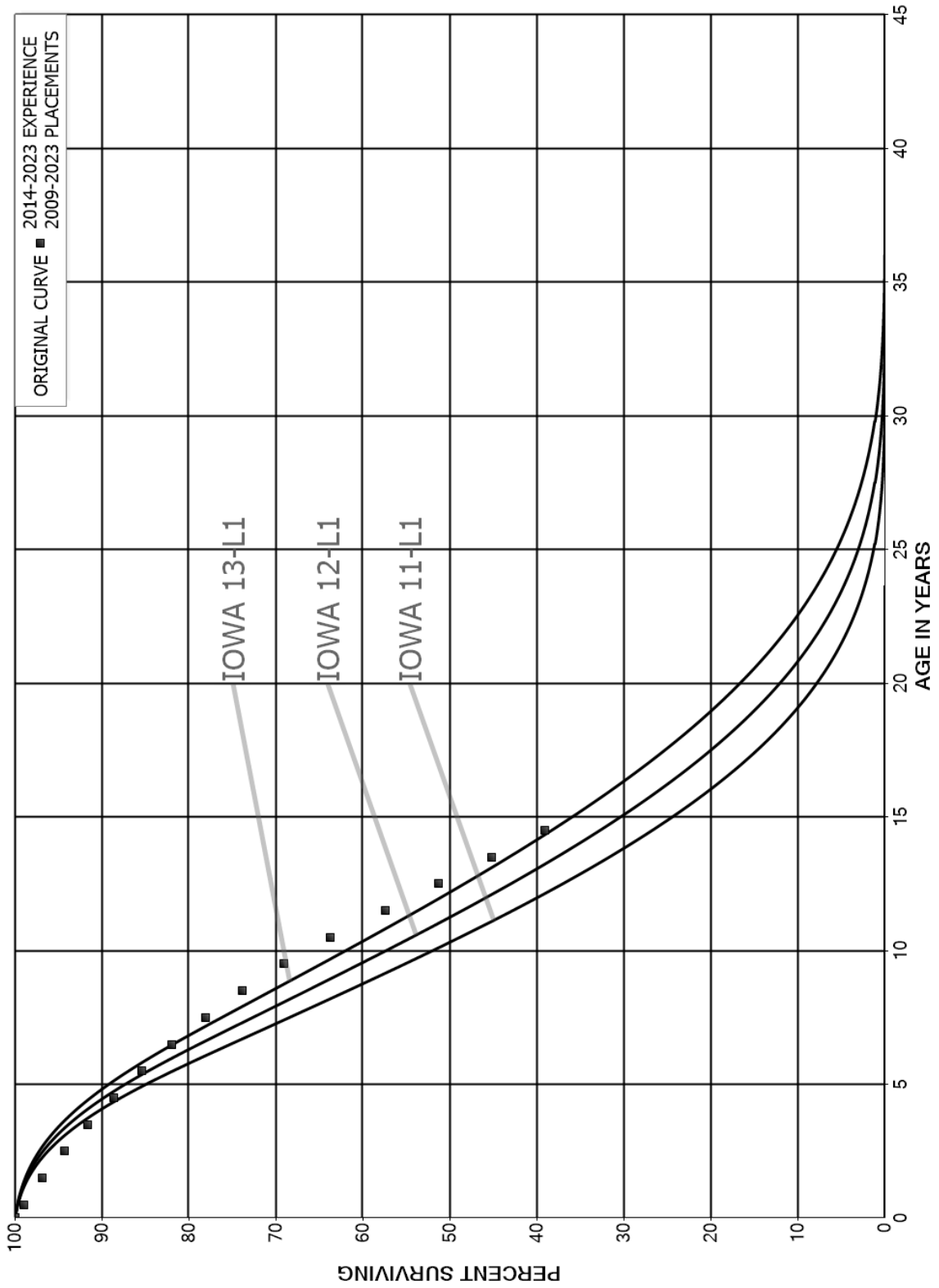


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

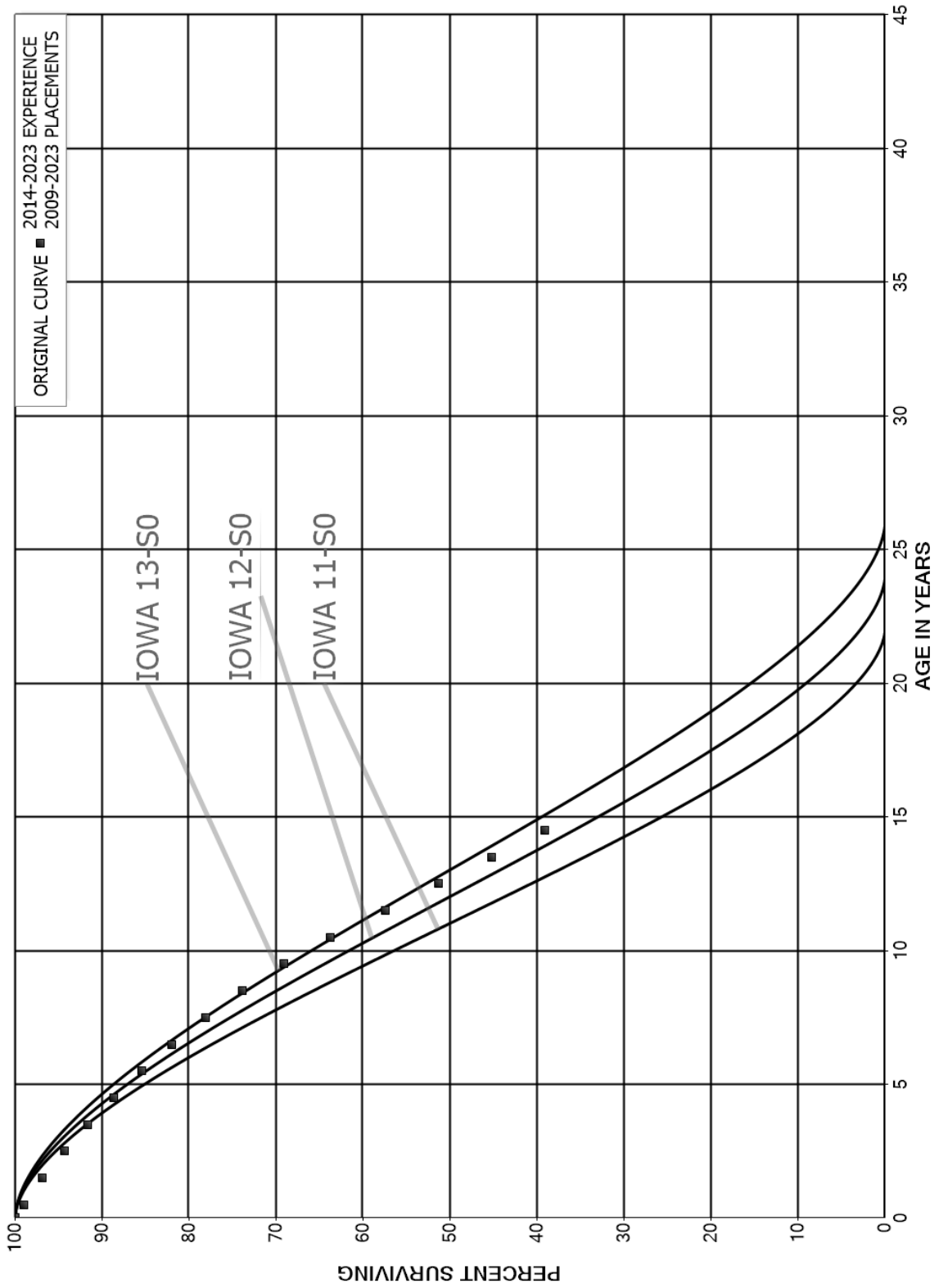


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

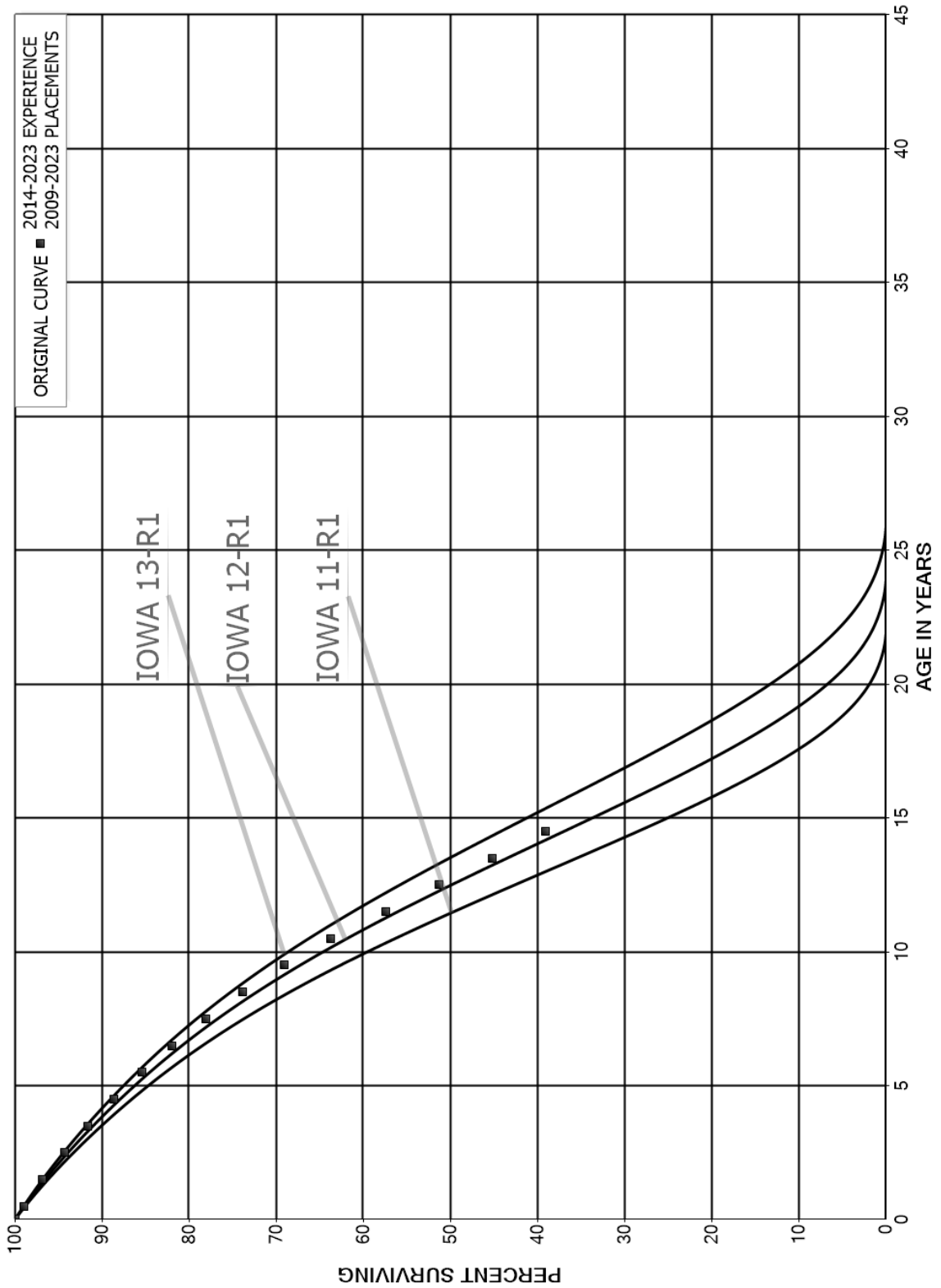
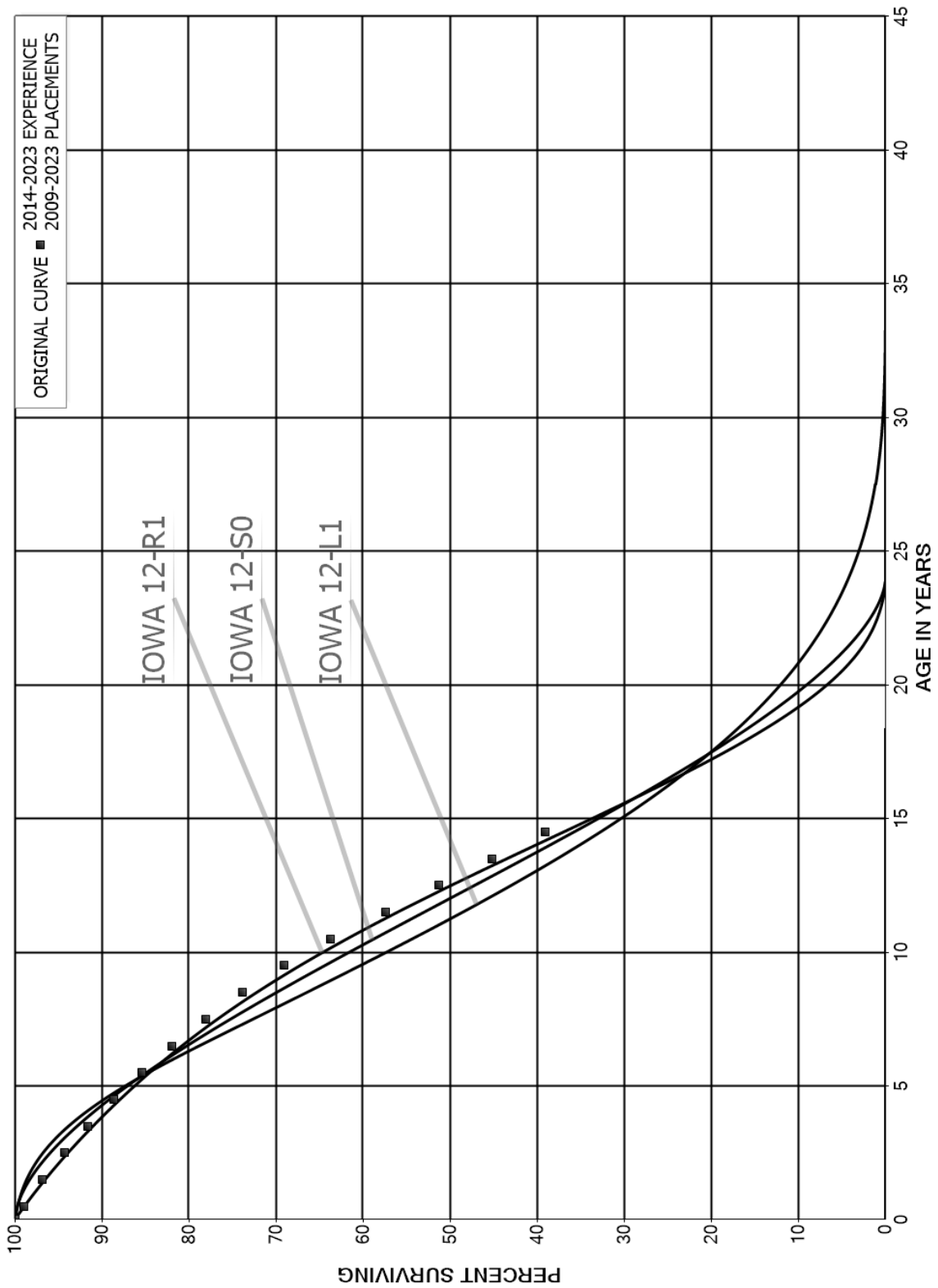


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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## **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 period selected for general plant Account 397.00 is discussed in the section, "Amortization of General Plant Accounts."

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**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 East Whiteland 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 Account 397.00; amounts capitalized in this account 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>
397.00	Miscellaneous Equipment	25

**NET SALVAGE**

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2020 through December 31, 2023 and estimated for the period January 1, 2024 through December 31, 2024. The calculation of the amortization is shown in Table 4 on page V-7. 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.

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## **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.  
EAST WHITELAND 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.	479,508.93					
<b>TOTAL INTANGIBLE PLANT</b>		<b>479,508.93</b>					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	668.00					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	13.00					
<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>681.00</b>					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	40-S1.5	30,182.67	940	29,242	922	3.05	31.7
PUMPING	55-R2	8,474,816.38	367,034	8,107,782	248,095	2.93	32.7
TREATMENT AND DISPOSAL	45-S1	11,280,515.66	526,122	10,754,394	394,305	3.50	27.3
<b>TOTAL ACCOUNT 354</b>		<b>19,785,514.71</b>	<b>894,097</b>	<b>18,891,418</b>	<b>643,322</b>		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	30-R3	6,041.28	243	5,798	235	3.89	24.7
PUMPING	30-R3	85,050.28	6,148	78,902	4,535	5.33	17.4
TREATMENT AND DISPOSAL	30-R3	6,706.45	97	6,609	266	3.97	24.8
<b>TOTAL ACCOUNT 355</b>		<b>97,798.01</b>	<b>6,488</b>	<b>91,309</b>	<b>5,036</b>		
360.00 COLLECTION MAINS - FORCE	70-R3	3,934,143.19	184,770	3,749,373	106,475	2.71	35.2
361.00 COLLECTION MAINS - GRAVITY	65-R2.5	32,278,106.63	1,397,148	30,880,958	941,842	2.92	32.8
363.00 SERVICES	70-R4	7,317,195.98	279,107	7,038,089	168,446	2.30	41.8
364.00 METERS	30-L2.5	92,320.39	19,228	73,093	12,495	13.53	5.8
371.00 PUMPING EQUIPMENT							
PUMPING	30-L1.5	82,719.69	9,030	73,690	5,994	7.25	12.3
<b>TOTAL ACCOUNT 371</b>		<b>82,719.69</b>	<b>9,030</b>	<b>73,690</b>	<b>5,994</b>		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S1	2.90	0	3	0	-	-
397.00 MISCELLANEOUS EQUIPMENT	25-SQ	753,200.72	0	753,201	30,743	*	24.5
<b>TOTAL DEPRECIABLE PLANT</b>		<b>64,341,002.22</b>	<b>2,789,868</b>	<b>61,551,134</b>	<b>1,914,353</b>		
<b>TOTAL WASTEWATER PLANT IN SERVICE</b>		<b>64,821,192.15</b>	<b>2,789,868</b>	<b>61,551,134</b>	<b>1,914,353</b>		

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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)	CALCULATED ANNUAL ACCRUAL RATE (7)	COMPOSITE REMAINING LIFE (8)
<b>CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
<b>DEPRECIABLE PLANT</b>							
361.00	COLLECTION MAINS - GRAVITY	473,771.07	13,446	460,325	9,316	1.97	49.4
363.00	SERVICES	79,204.70	1,747	77,457	1,212	1.53	63.9
	<b>TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>552,975.77</b>	<b>15,193</b>	<b>537,782</b>	<b>10,528</b>		
	<b>AMORTIZATION OF NET SALVAGE</b>			<b>40</b>			
	<b>TOTAL WASTEWATER PLANT</b>	<b>64,268,216.38</b>	<b>2,774,675</b>	<b>61,013,352</b>	<b>1,903,865</b>		

\* 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.  
EAST WHITELAND 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 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 (8)
354.20	20		921										940
354.30	114,485		252,550										367,034
354.40	126,792		399,330										526,122
355.20	8		236				1						243
355.30	1,522		4,632				6						6,148
355.40	4		191				97						97
360.00	76,581		108,189										184,770
361.00	510,927		927,564				41,141				202		1,397,148
363.00	110,079		169,027										279,107
364.00	4,549		14,679										19,228
371.30	2,603		6,427				0				0		9,030
391.70	0												0
<b>SUBTOTAL</b>	<b>947,569</b>		<b>1,883,746</b>		<b>0</b>		<b>41,245</b>		<b>0</b>		<b>202</b>		<b>2,789,868</b>
<b>LESS:</b>													
<b>CUSTOMERS' ADVANCES AND CONTRIBUTIONS</b>													
361.00	(3,734)		(9,712)										(13,446)
363.00	(535)		(1,212)										(1,747)
<b>SUBTOTAL</b>	<b>(4,269)</b>		<b>(10,924)</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>(15,193)</b>
<b>TOTAL</b>	<b>943,300</b>		<b>1,872,821</b>		<b>0</b>		<b>41,245</b>		<b>0</b>		<b>202</b>		<b>2,774,675</b>

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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)
<b>UTILITY PLANT IN SERVICE</b>				
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	30,182.67	30,182.67	3.05	921
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	8,474,816.38	8,474,816.38	2.98	252,550
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	11,280,515.66	11,280,515.66	3.54	399,330
355.20 POWER GENERATING EQUIPMENT - COLLECTION	5,834.35	6,041.28	3.98	236
355.30 POWER GENERATING EQUIPMENT - PUMPING	84,633.65	85,050.28	5.46	4,632
355.40 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	2,897.37	6,706.45	3.97	191
360.00 COLLECTION MAINS - FORCE	3,934,143.19	3,934,143.19	2.75	108,189
361.00 COLLECTION MAINS - GRAVITY	25,514,019.59	32,278,106.63	3.21	927,564
363.00 SERVICES	7,317,195.98	7,317,195.98	2.31	169,027
364.00 METERS	92,320.39	92,320.39	15.90	14,679
371.30 PUMPING EQUIPMENT - PUMPING	82,715.59	82,719.69	7.77	6,427
380.00 TREATMENT AND DISPOSAL EQUIPMENT	2.90	2.90	-	0
397.00 MISCELLANEOUS EQUIPMENT	0.00	753,200.72	-	0
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>56,819,277.72</b>	<b>64,341,002.22</b>		<b>1,883,746</b>
<b>CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
361.20 COLLECTION MAINS - GRAVITY	473,771.07	473,771.07	2.05	9,712
363.20 SERVICES	79,204.70	79,204.70	1.53	1,212
<b>TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>552,975.77</b>	<b>552,975.77</b>		<b>10,924</b>
<b>TOTAL PLANT IN SERVICE</b>	<b>56,266,301.95</b>	<b>63,788,026.45</b>		<b>1,872,821</b>

\* ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

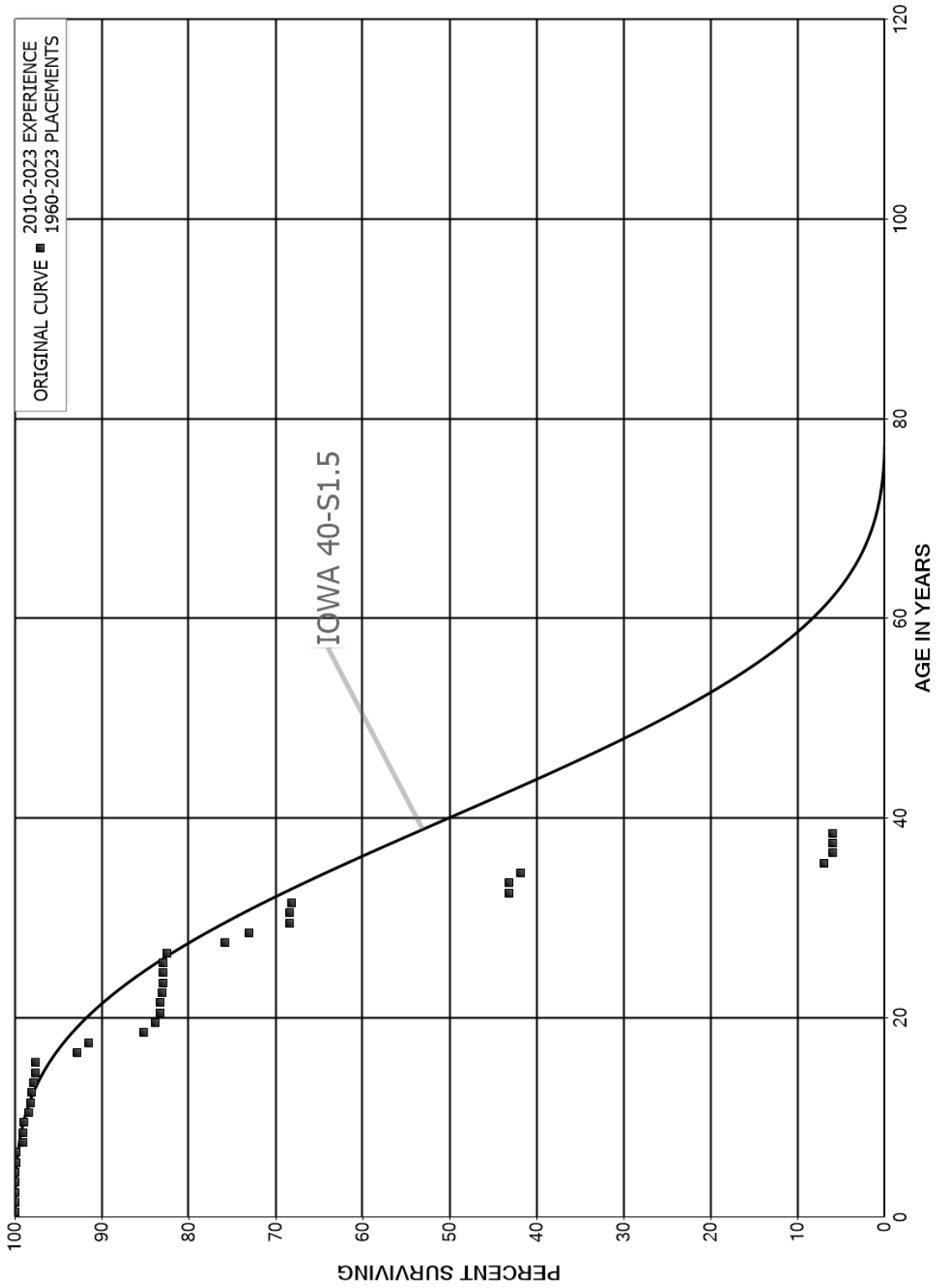
ACCOUNT (1)	2020		2021		2022		2023		2024		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
354.20	-	-	-	-	-	-	-	-	-	-	-	-
354.30	-	-	-	-	-	-	-	-	-	-	-	-
354.40	-	-	-	-	-	-	-	-	-	-	-	-
354.50	-	-	-	-	-	-	-	-	-	-	-	-
360.00	-	-	-	-	-	-	-	-	-	-	-	-
361.00	-	-	-	-	-	-	-	-	-	202	(202)	(40)
363.00	-	-	-	-	-	-	-	-	-	0	(0)	-
371.30	-	-	-	-	-	-	-	-	-	-	-	-
380.00	-	-	-	-	-	-	-	-	-	-	-	-
391.70	-	-	-	-	-	-	-	-	-	-	-	-
396.70	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	<b>202</b>	<b>(202)</b>	<b>(40)</b>

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

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## **PART VI. SERVICE LIFE STATISTICS**

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



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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

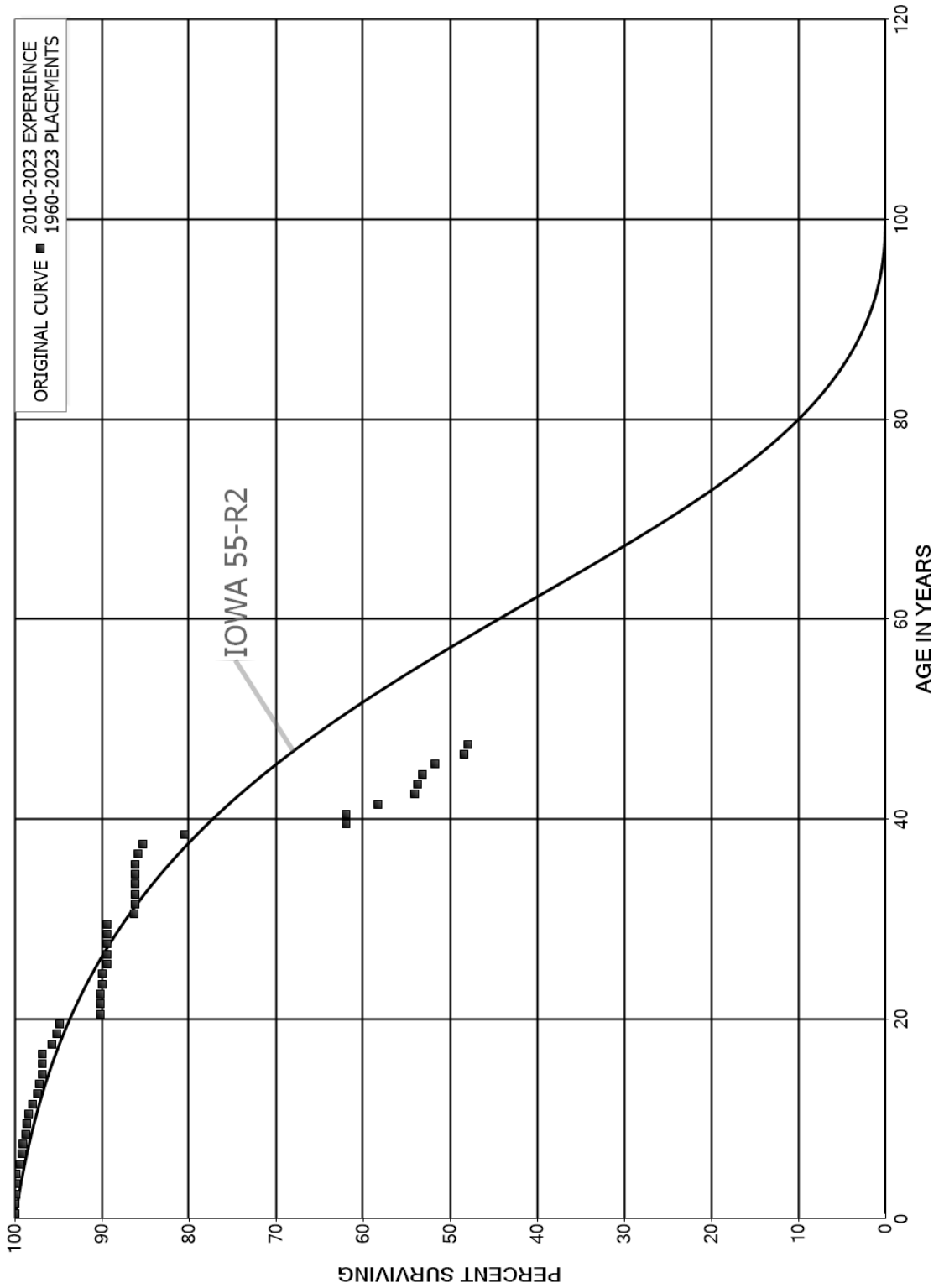
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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

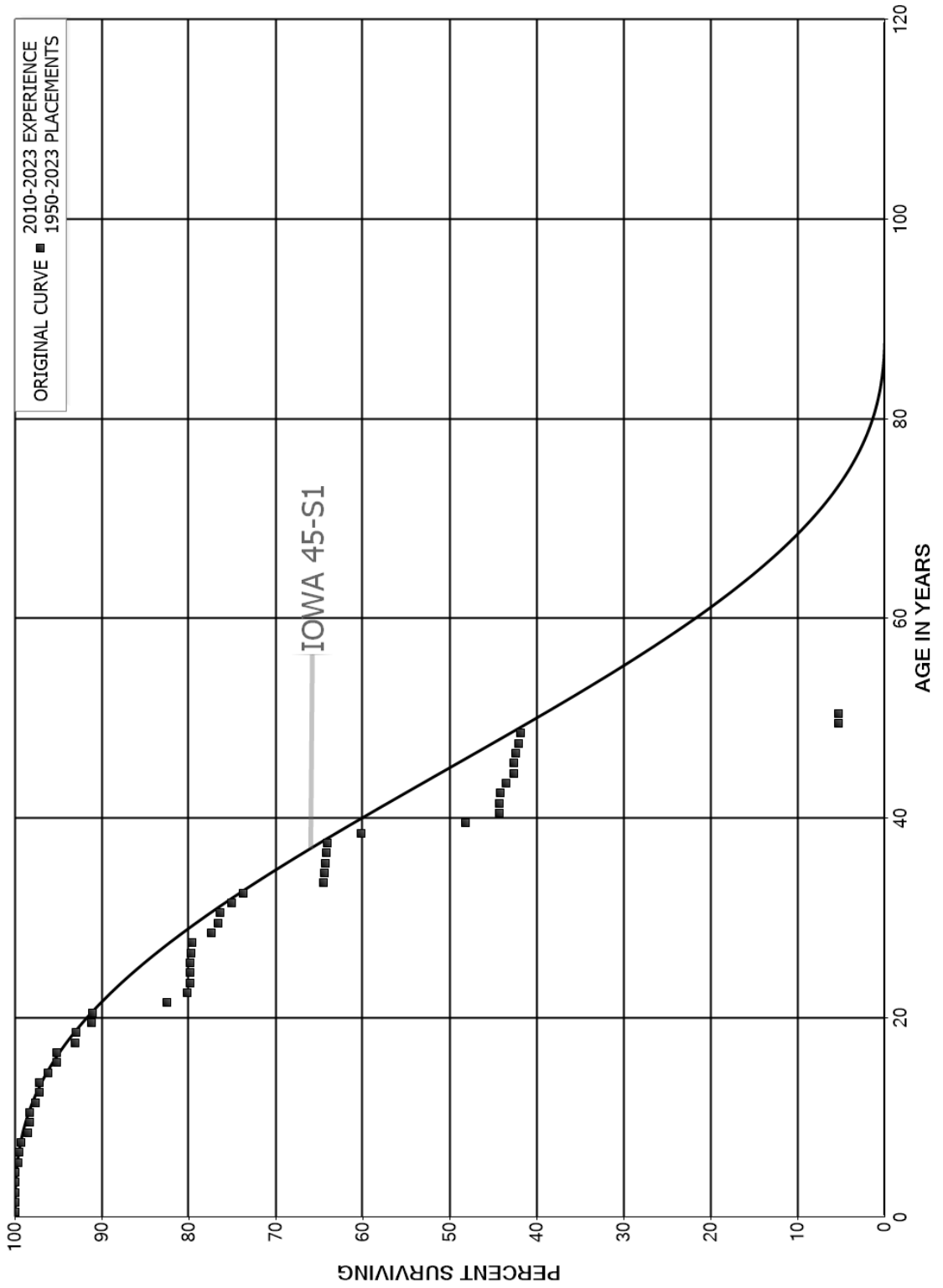
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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

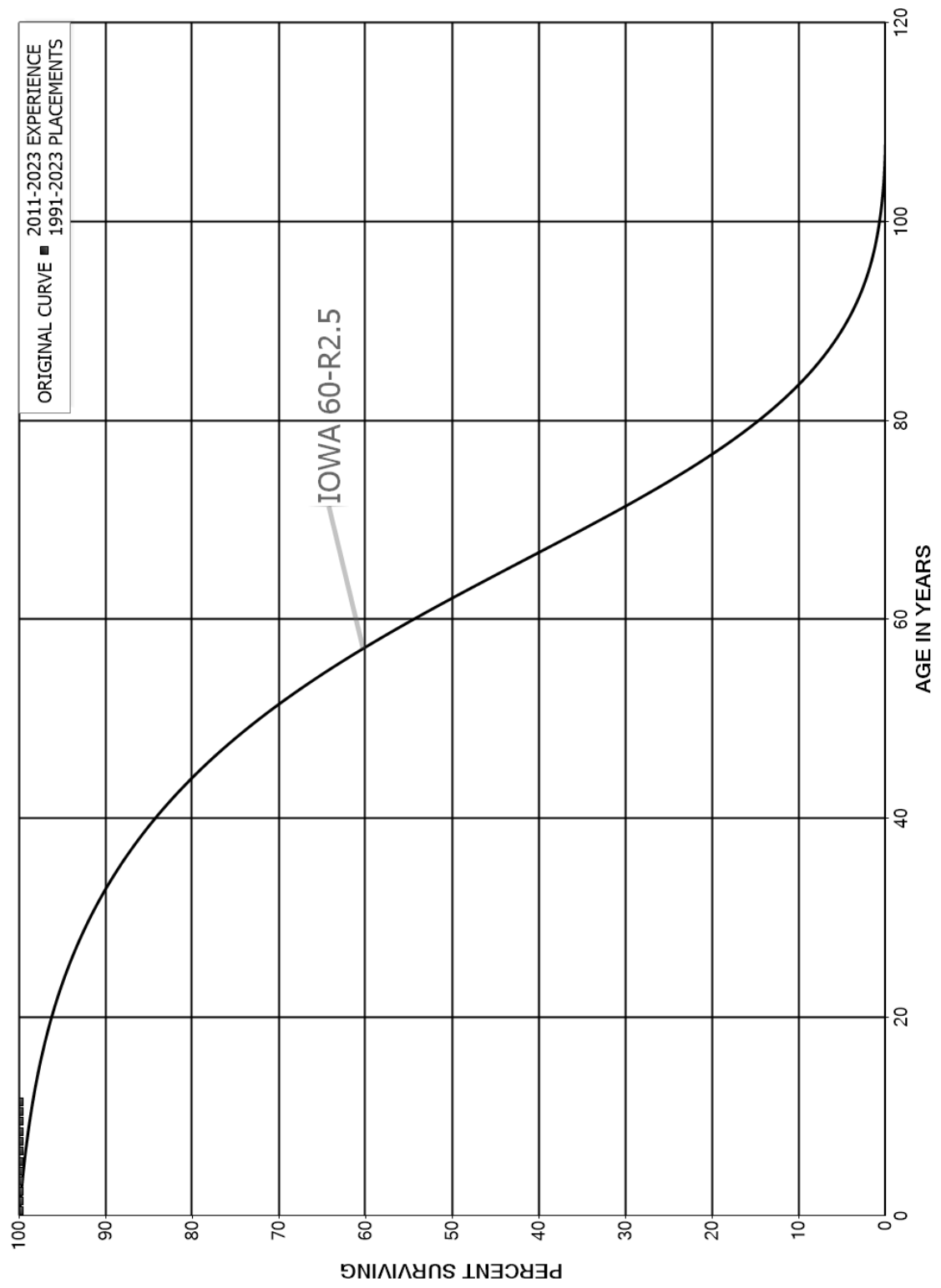
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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



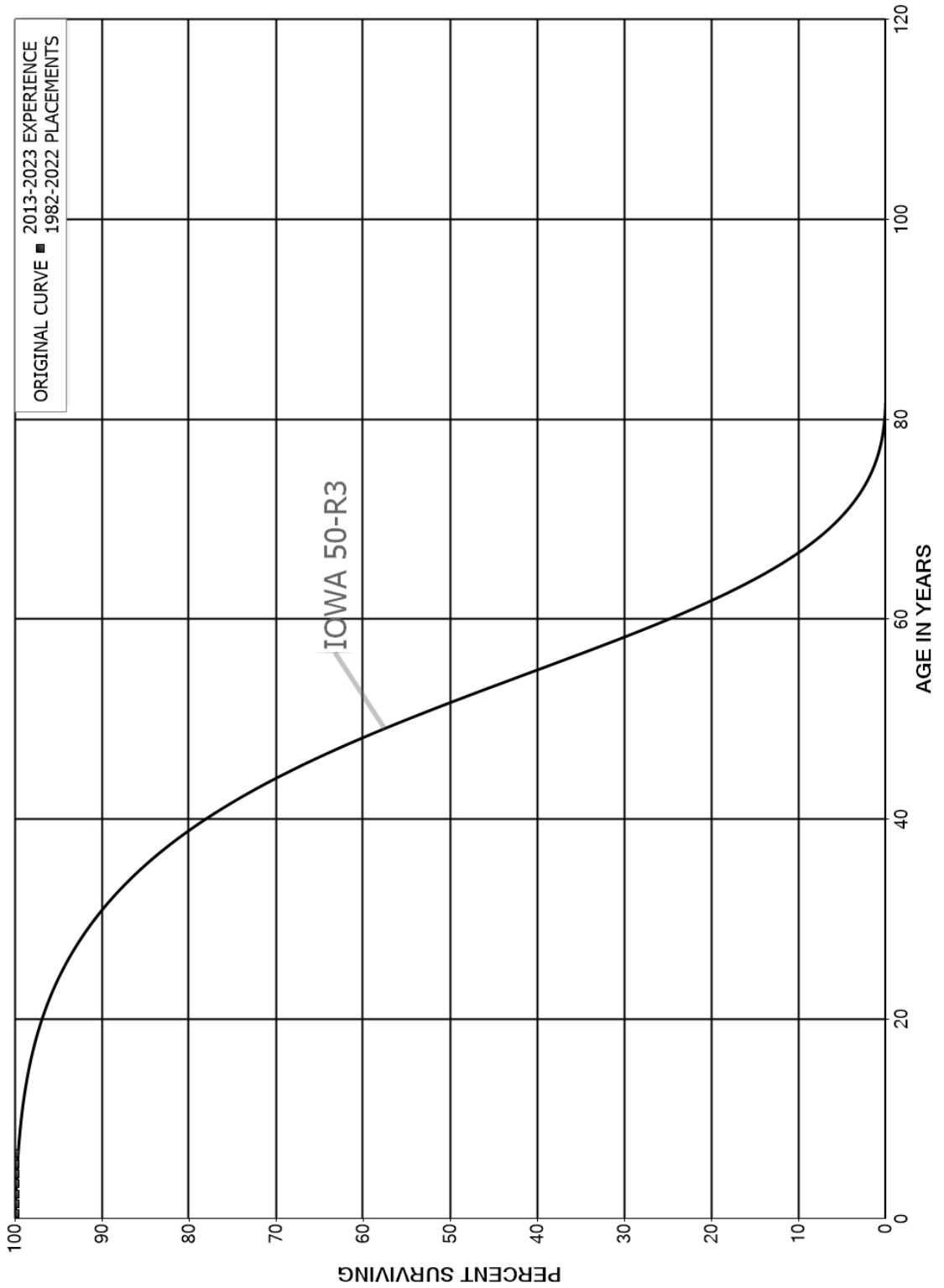
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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		

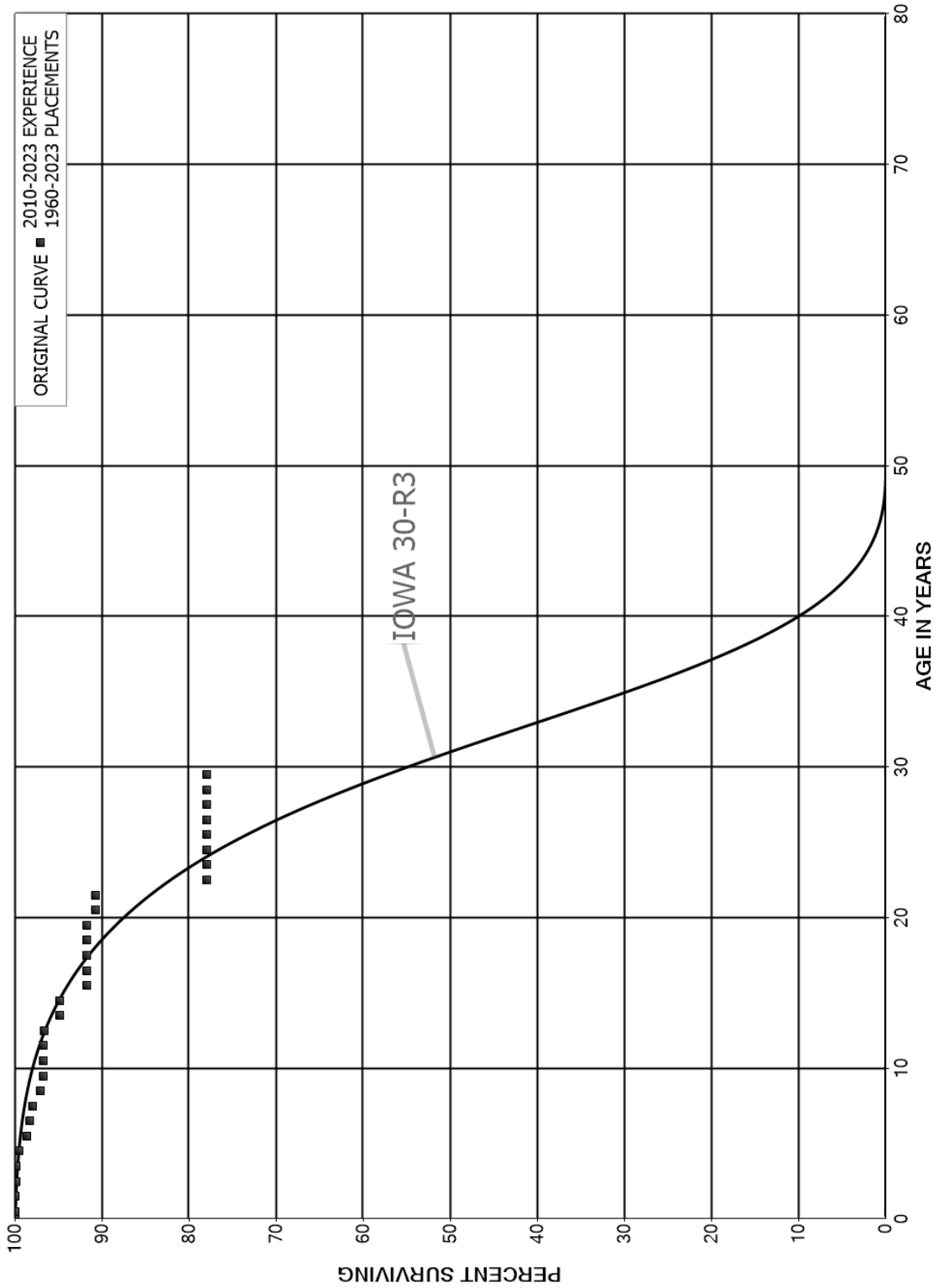
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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

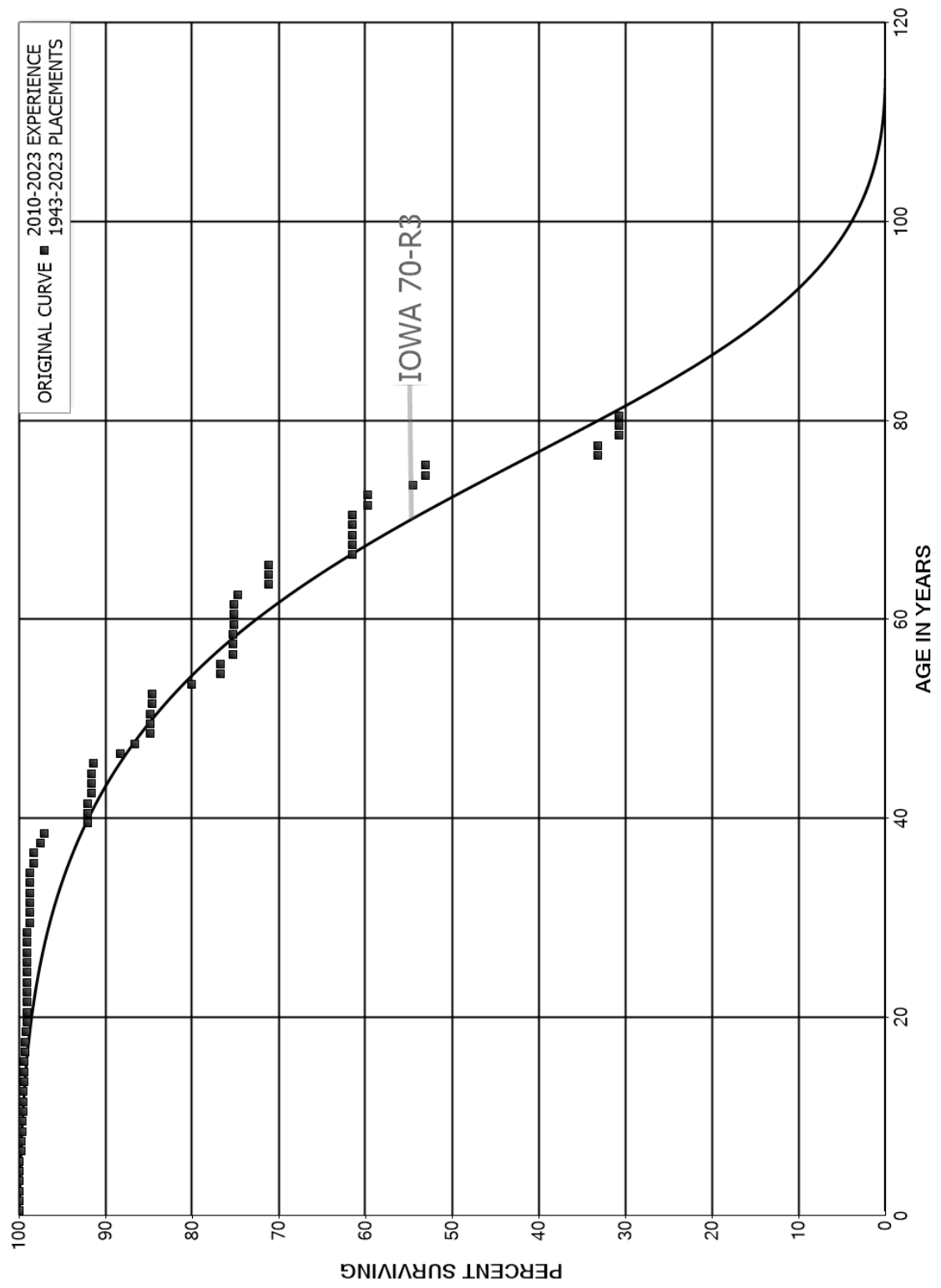
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNT 360 COLLECTION MAINS - FORCE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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.  
EAST WHITELAND 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

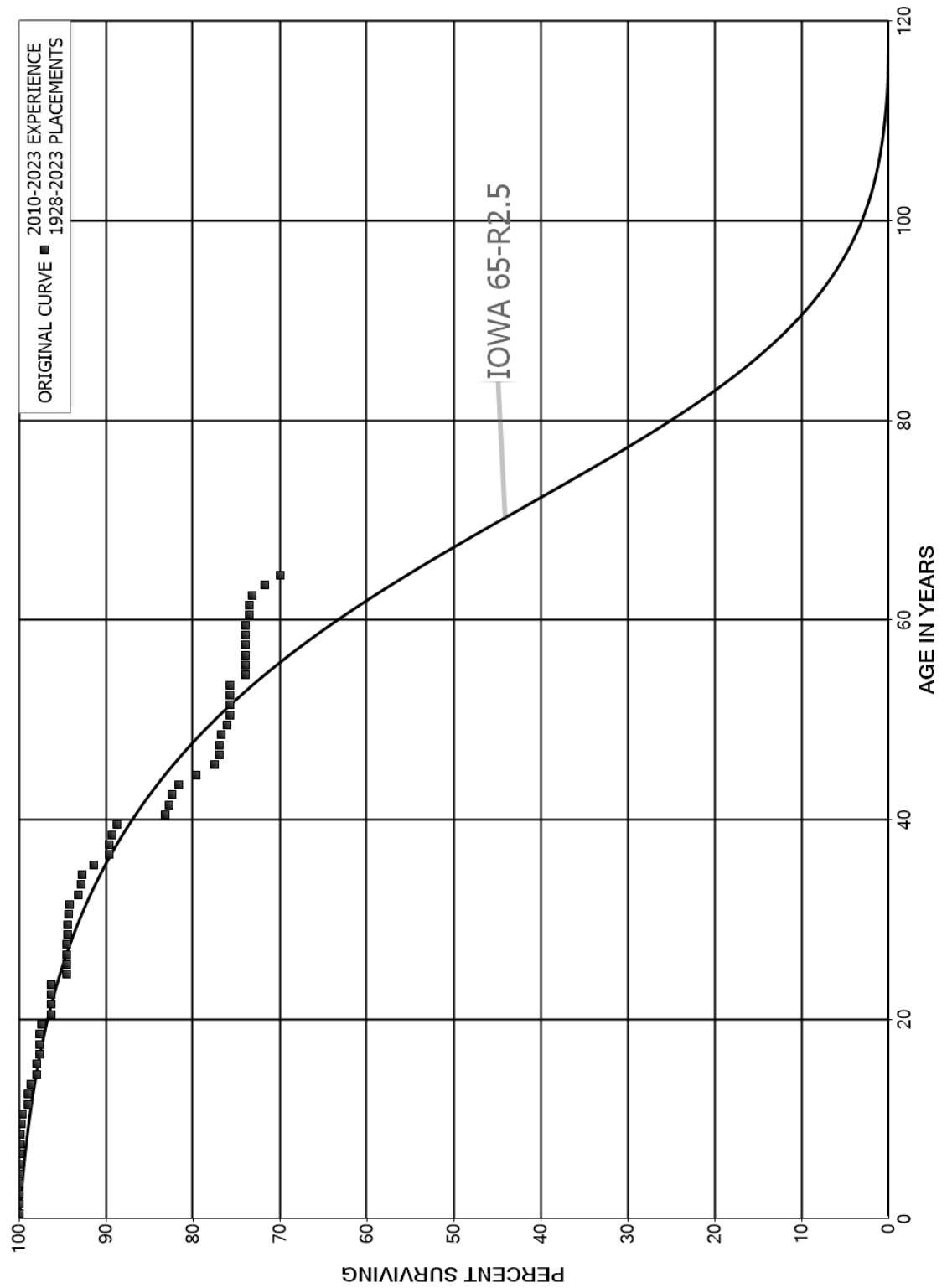
AQUA PENNSYLVANIA WASTEWATER, INC.  
 EAST WHITELAND WASTEWATER OPERATIONS

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNT 361 COLLECTION MAINS - GRAVITY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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.  
EAST WHITELAND 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

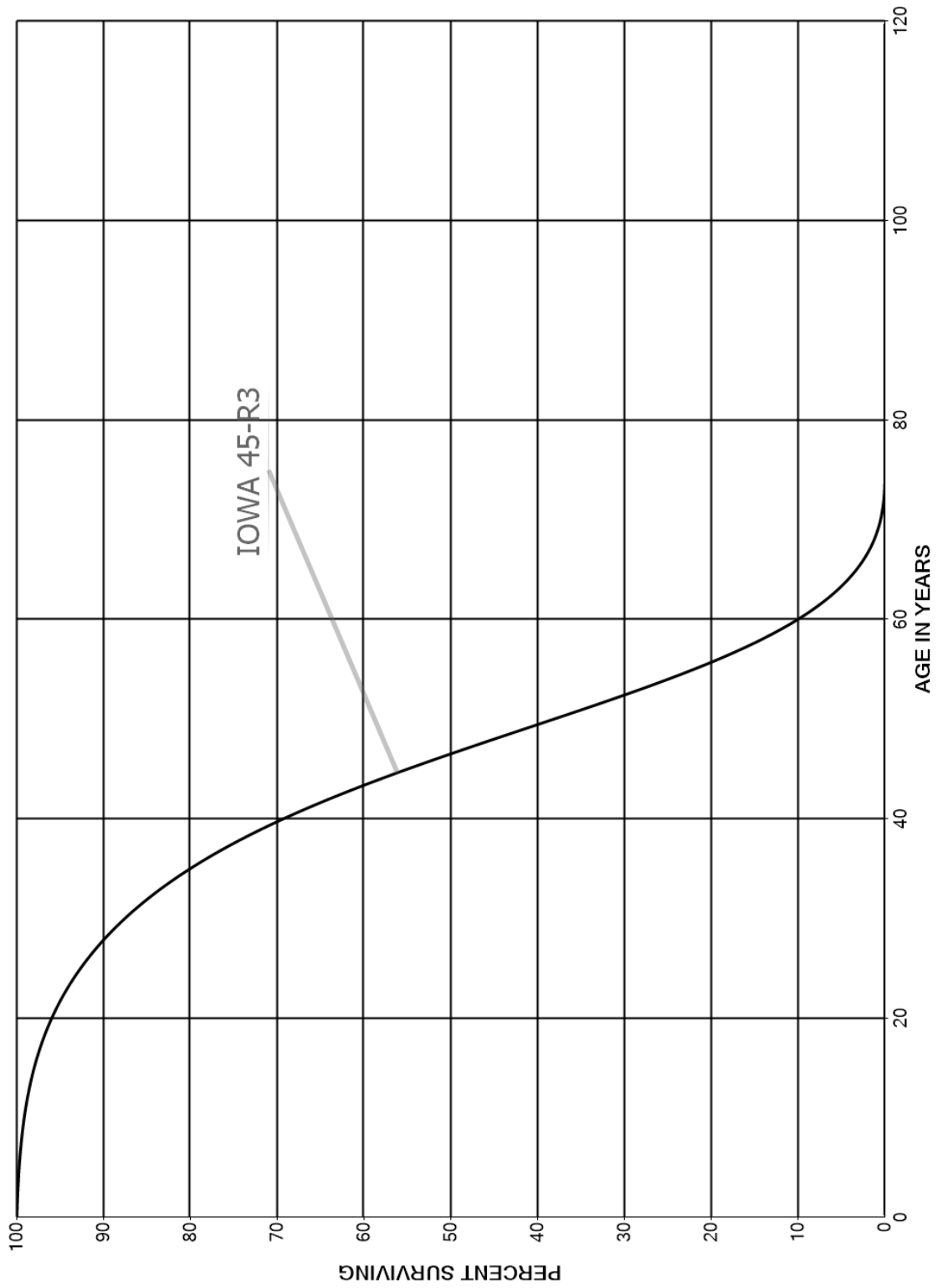
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

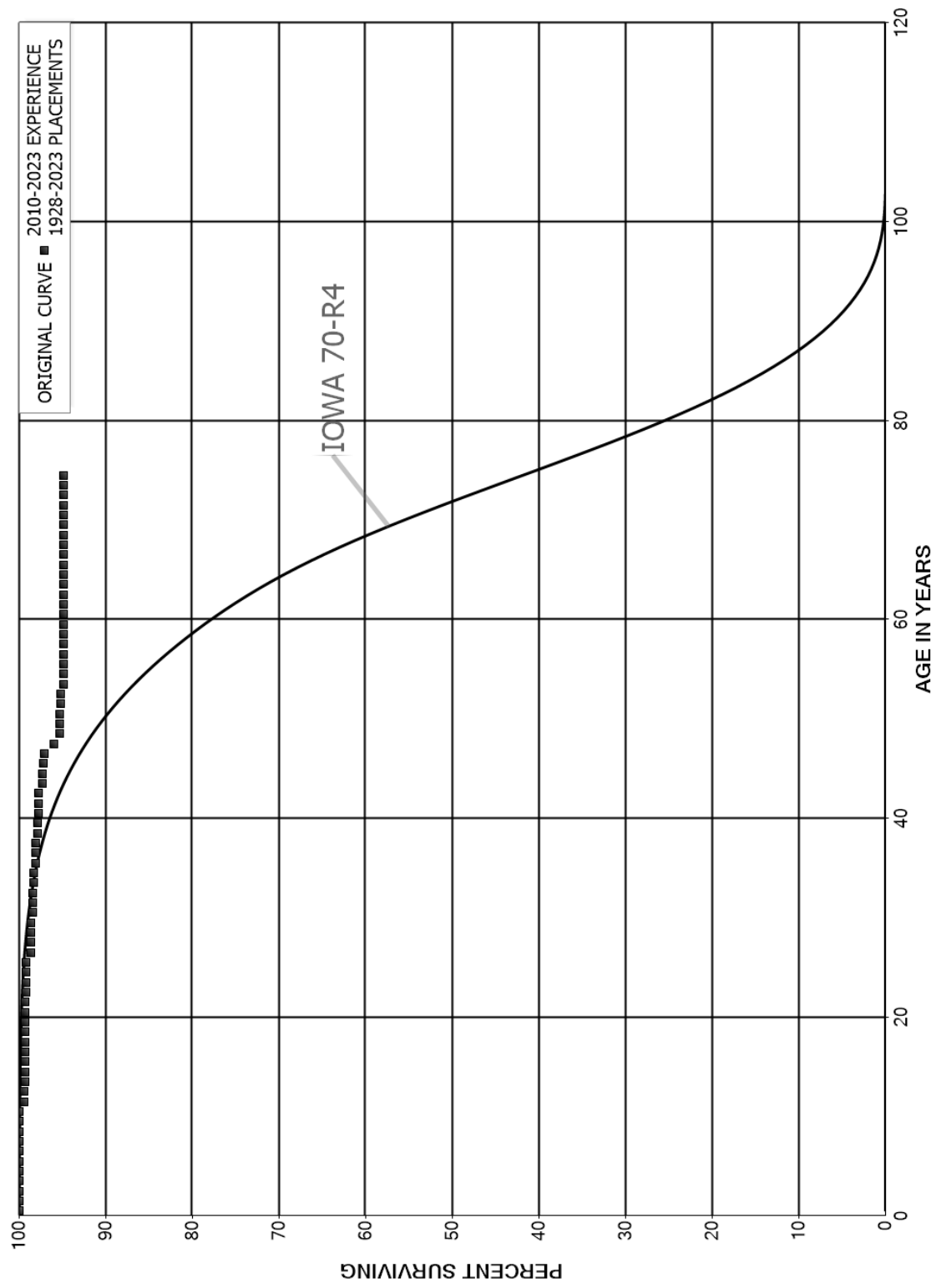
ORIGINAL LIFE TABLE, CONT.

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNT 362 SPECIAL COLLECTING STRUCTURES  
 SMOOTH SURVIVOR CURVE



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



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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.  
EAST WHITELAND 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	

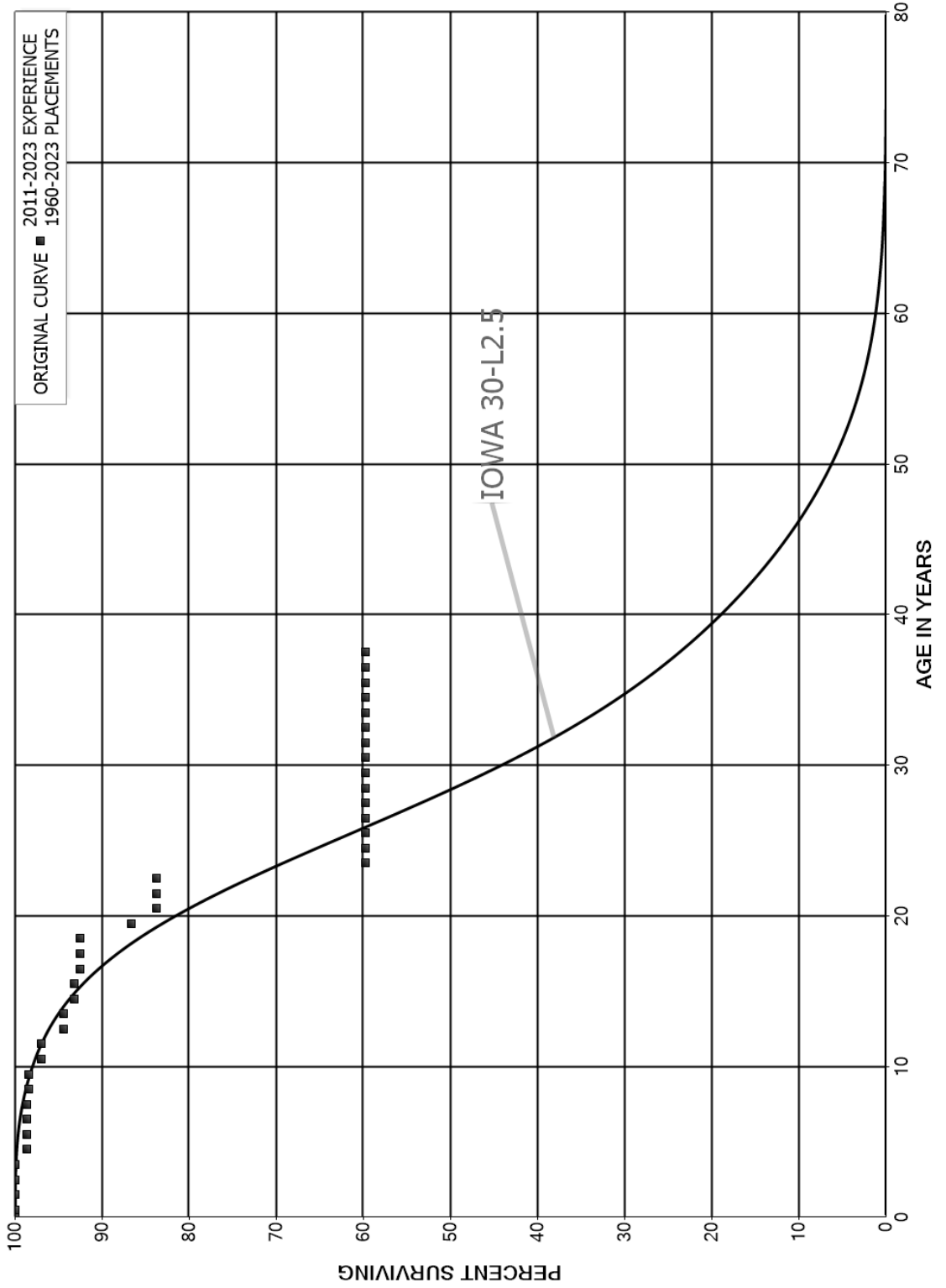
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNT 364 METERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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

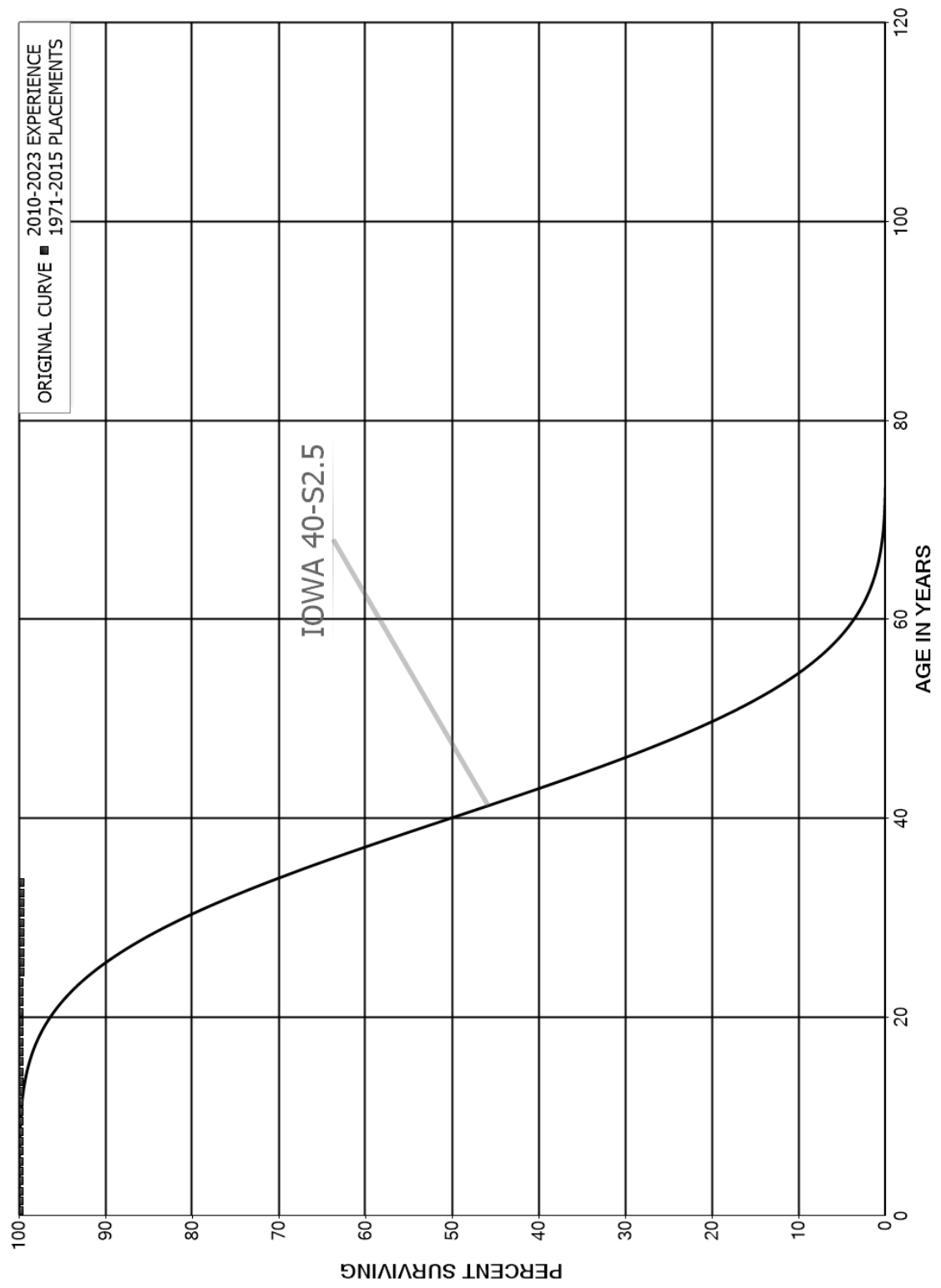
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNT 370 RECEIVING WELLS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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					

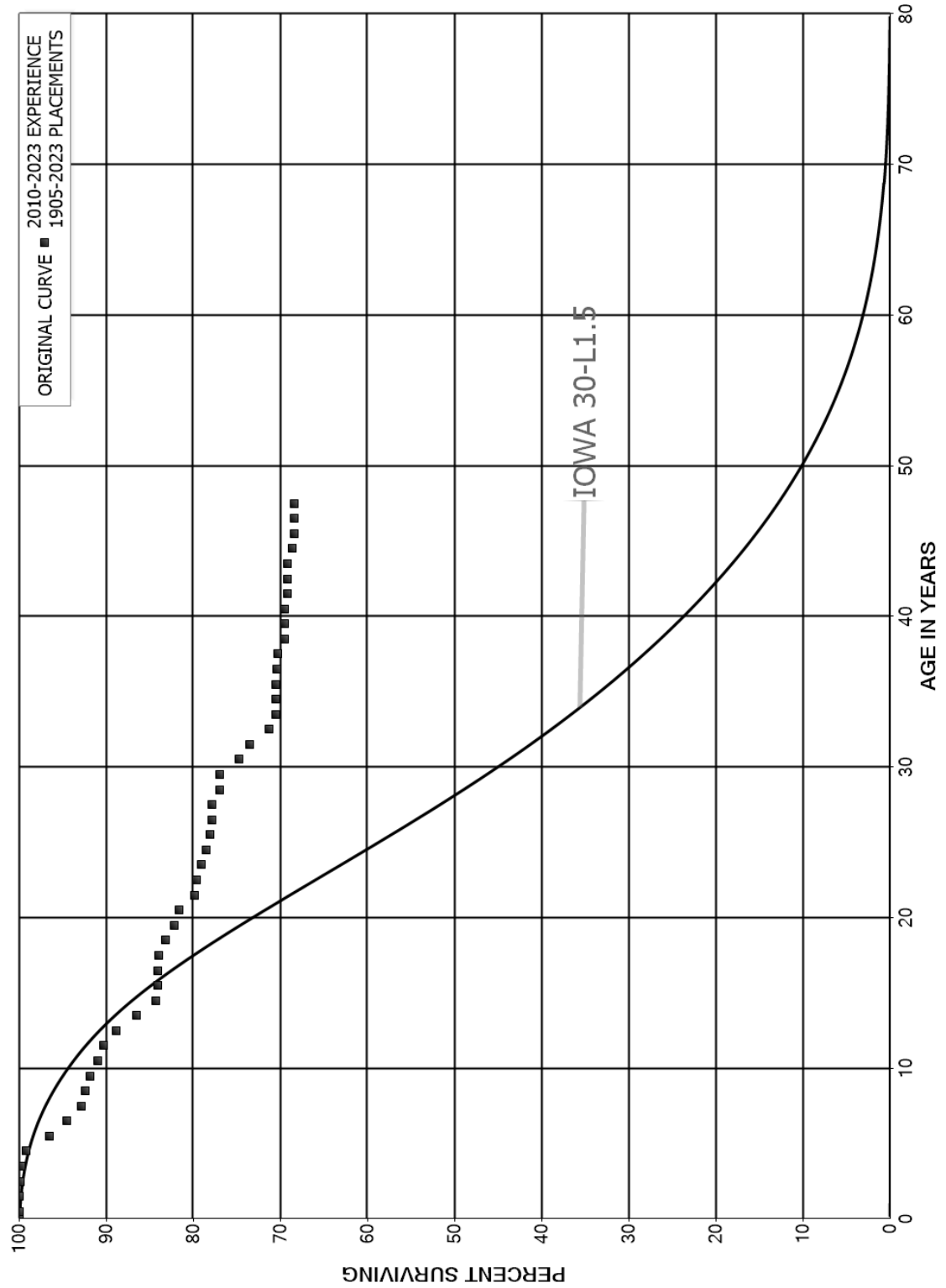
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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.  
EAST WHITELAND 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					

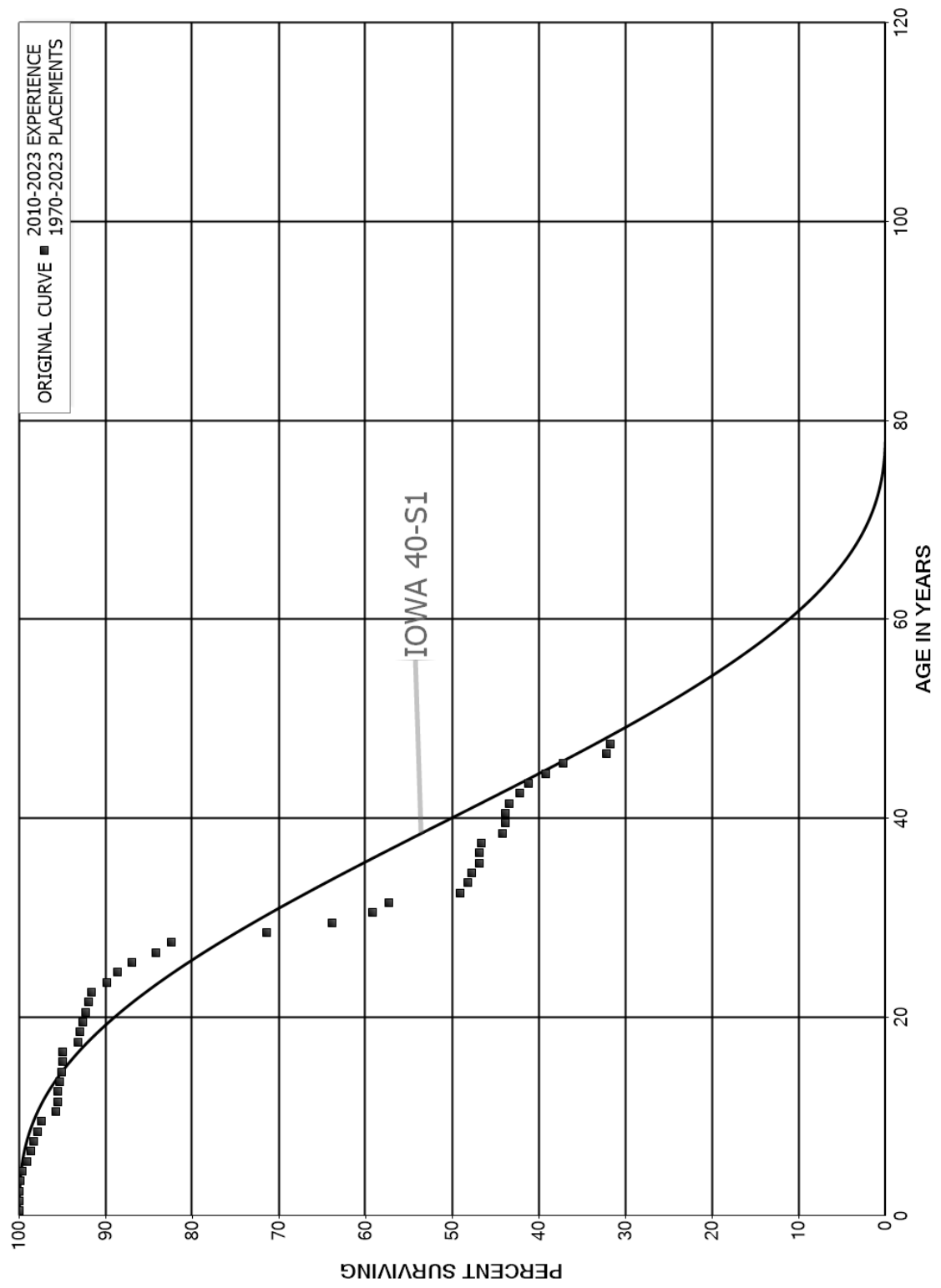
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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

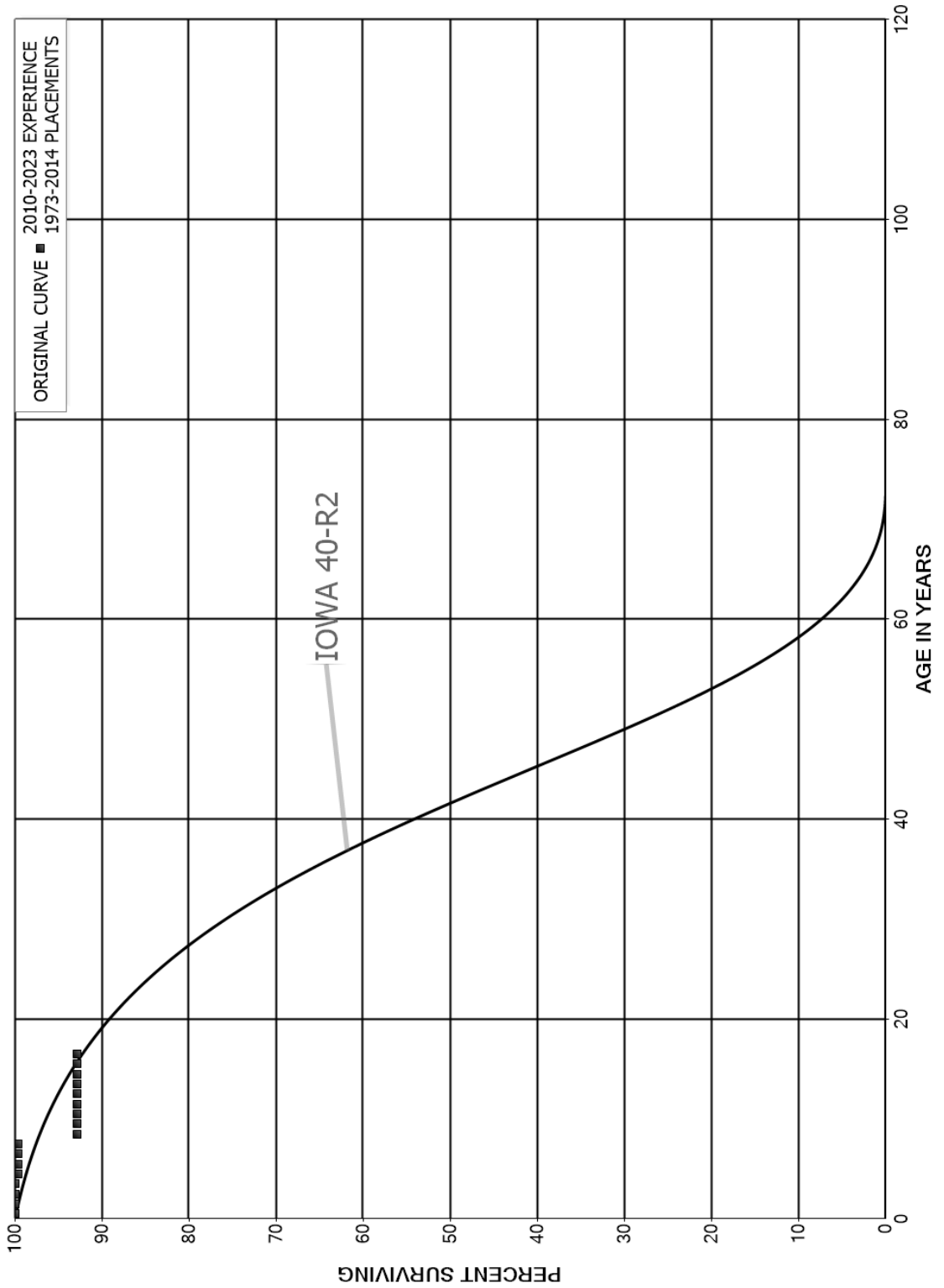
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNTS 381.4 AND 381.5 PLANT SEWERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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					

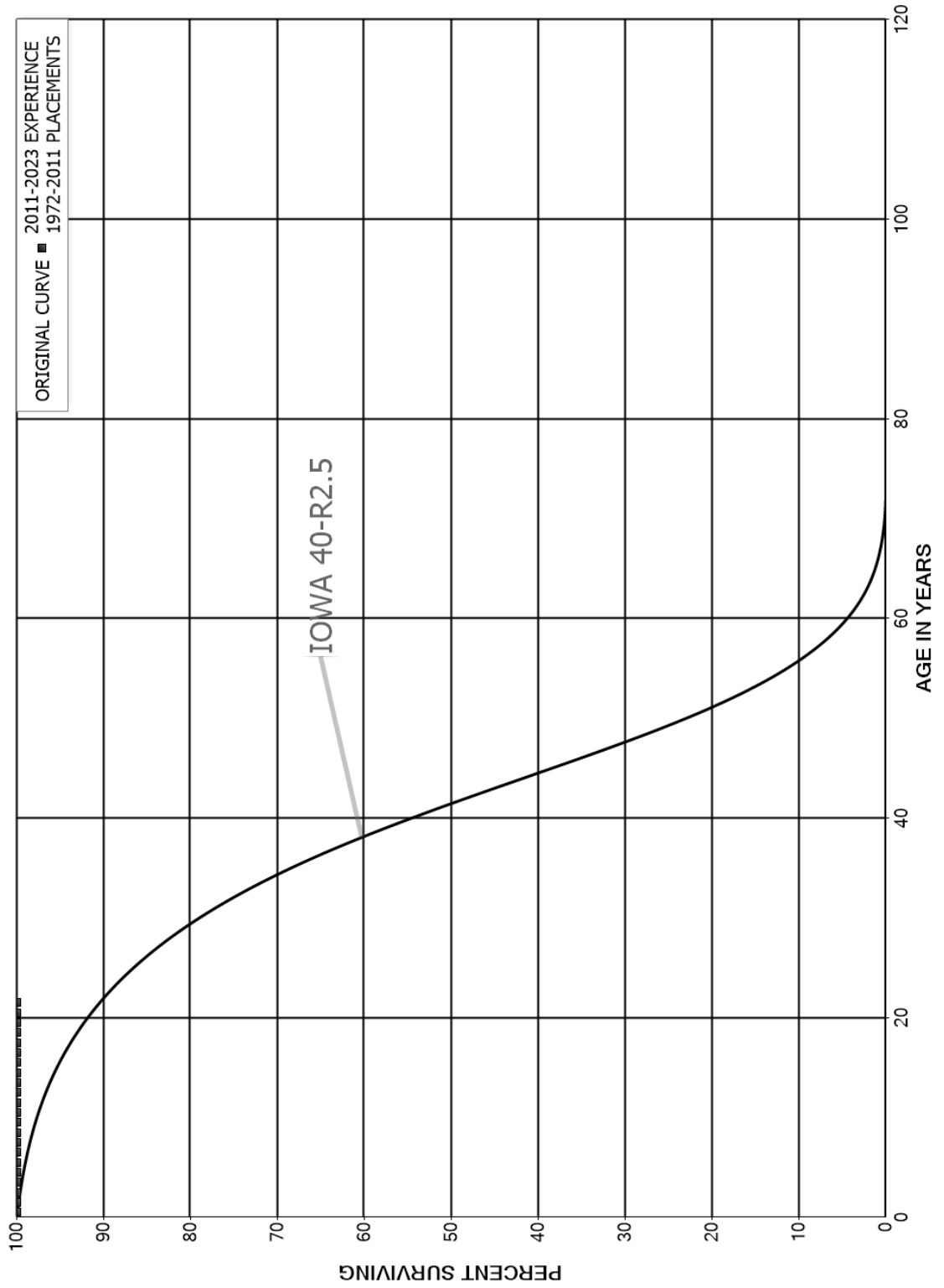
AQUA PENNSYLVANIA WASTEWATER, INC.  
 EAST WHITELAND WASTEWATER OPERATIONS

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNT 382 OUTFALL LINES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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		

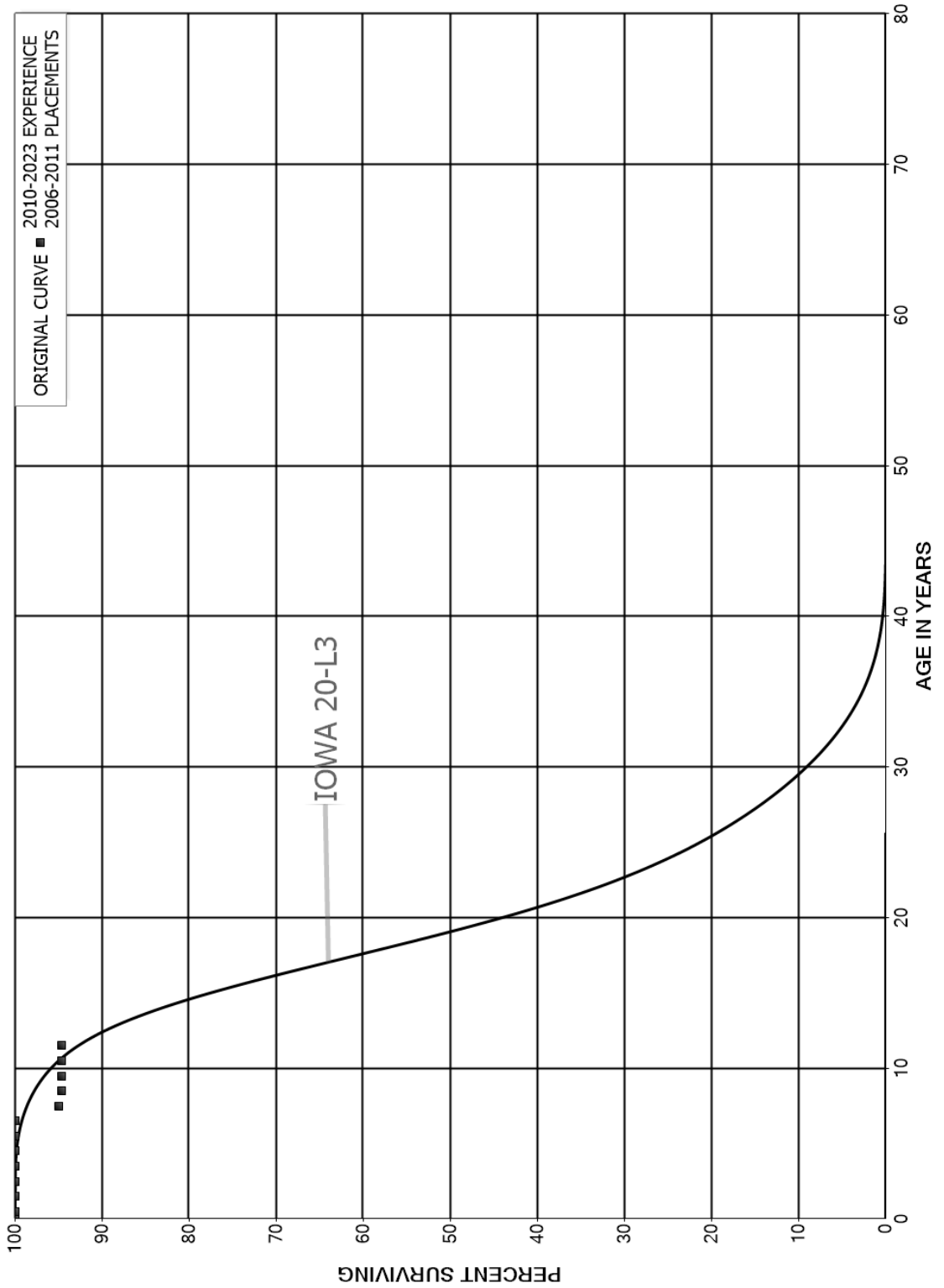
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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



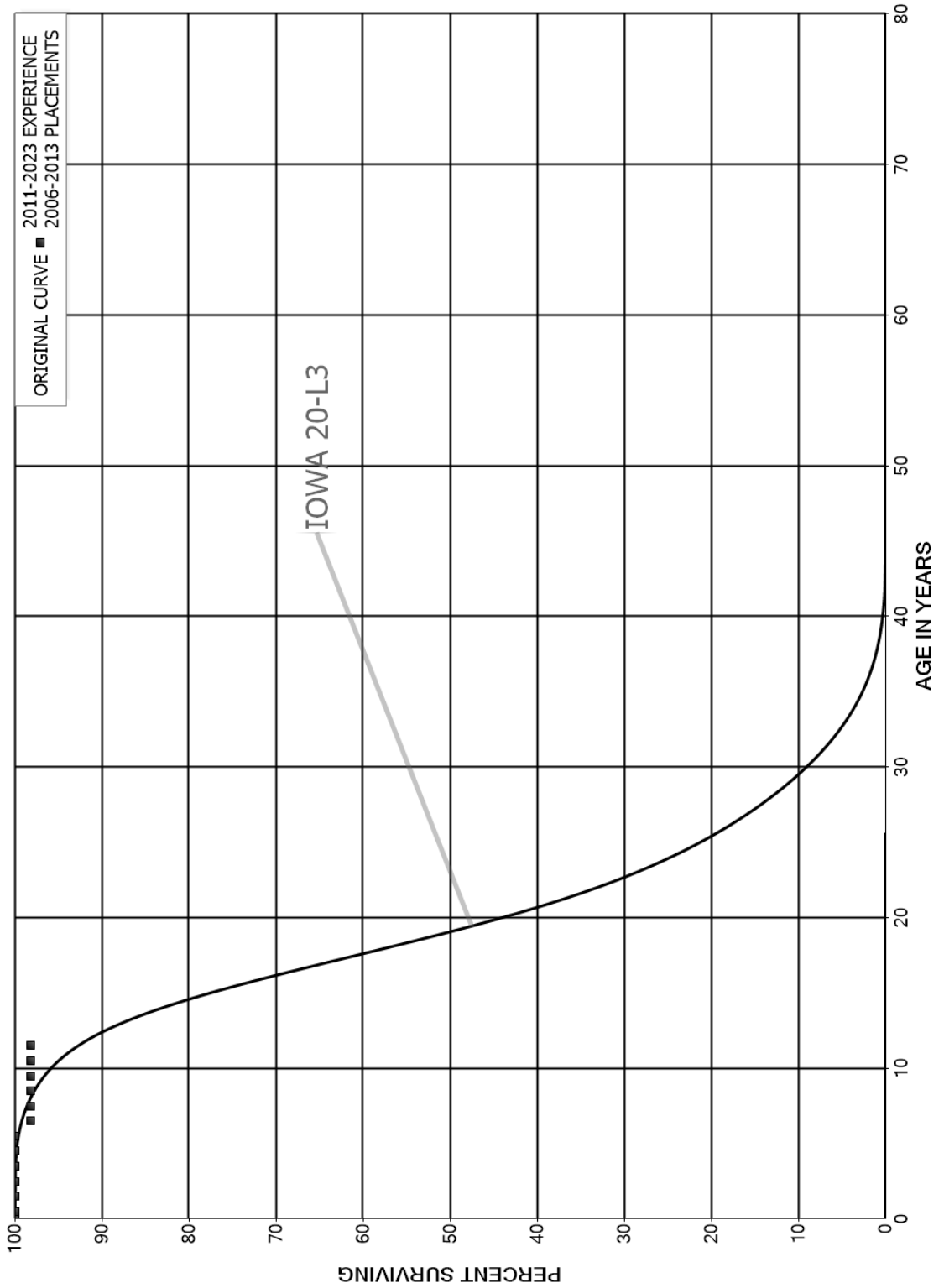
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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



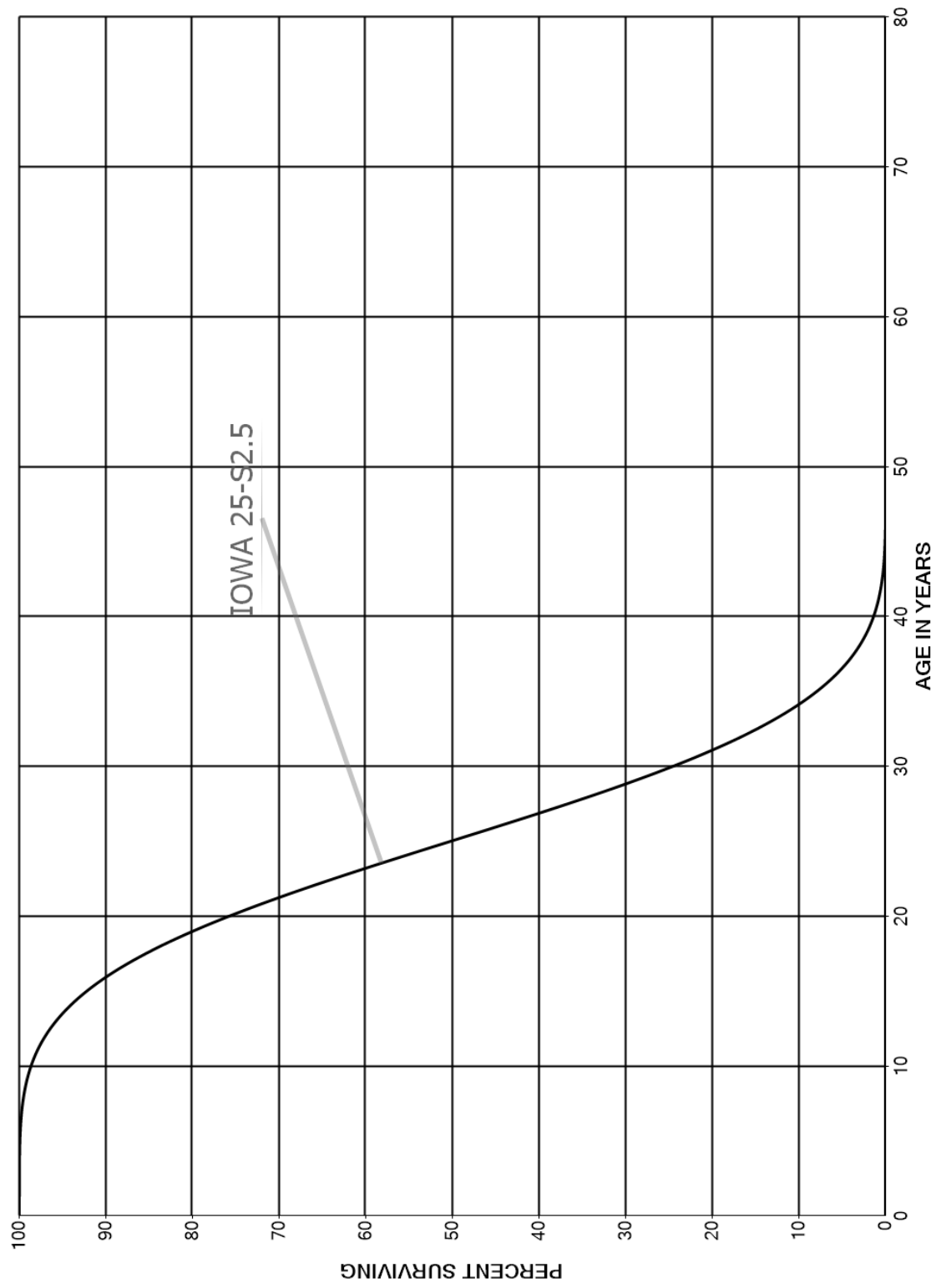
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

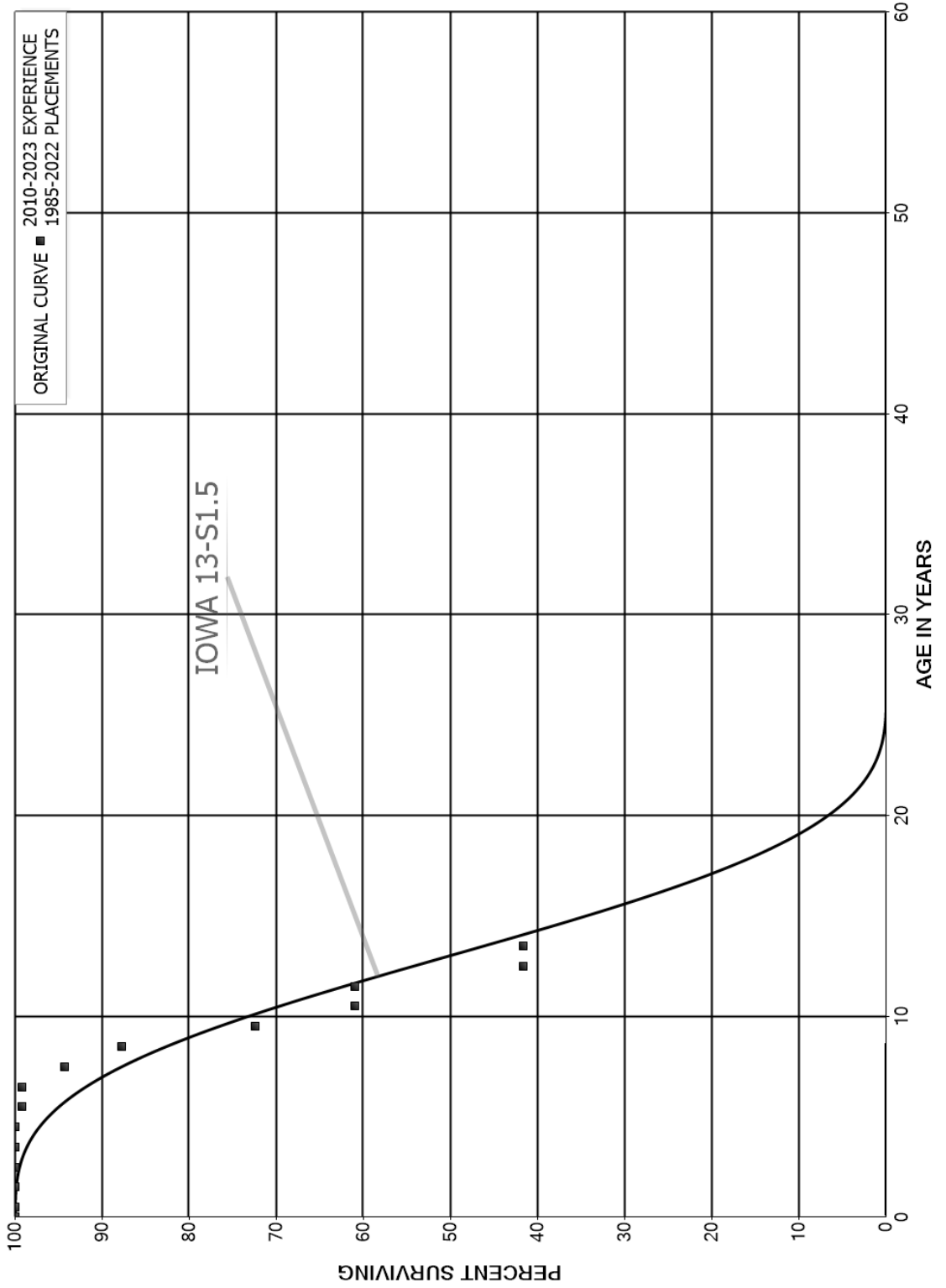
ORIGINAL LIFE TABLE

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



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



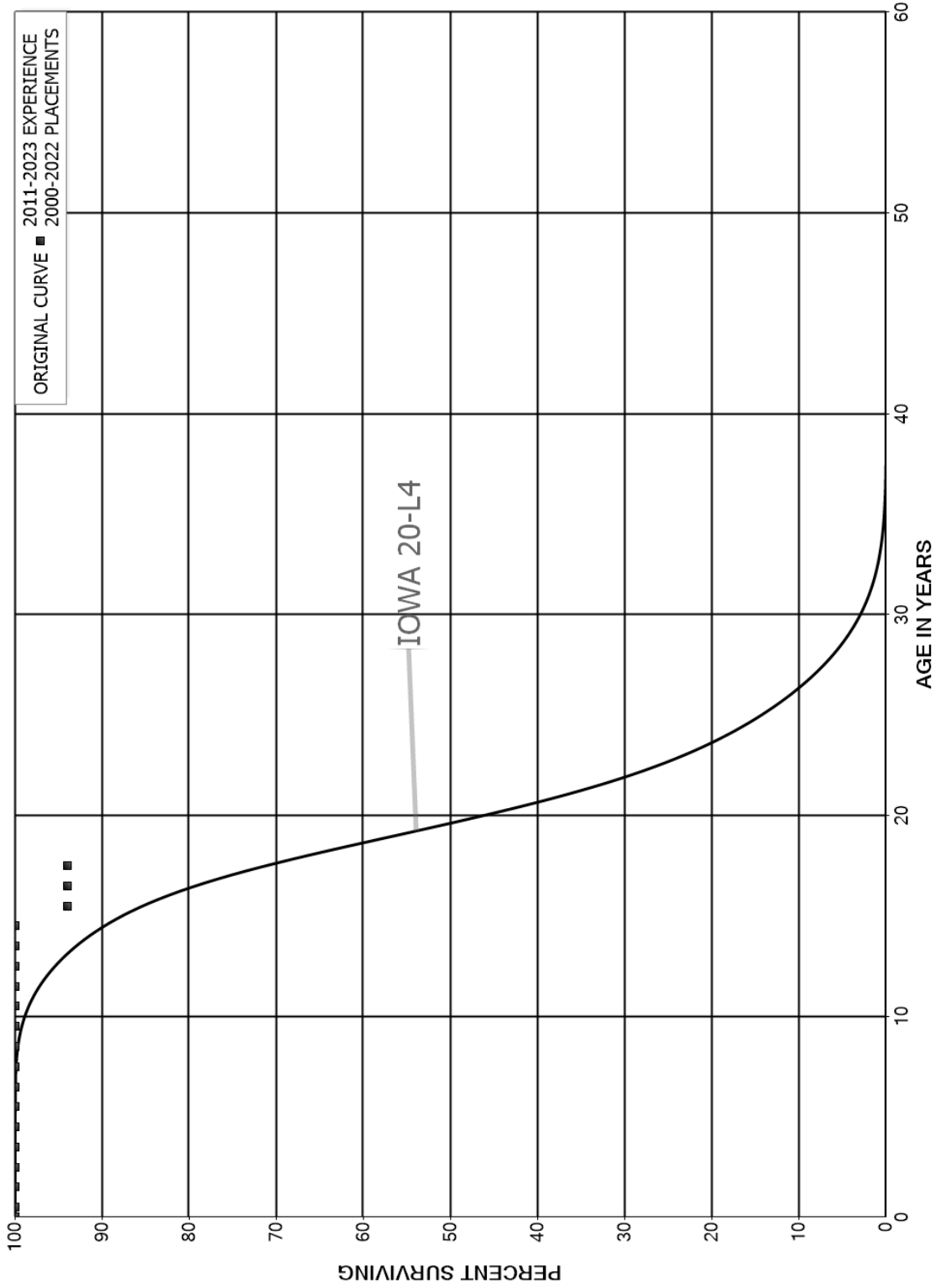
AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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.  
 EAST WHITELAND WASTEWATER OPERATIONS  
 ACCOUNT 395 POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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					

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## **PART VII. DETAILED DEPRECIATION CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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)
1951	16,416	1,670	14,746		14,746	0.0
1954	93,165	9,324	83,841		98,587	0.2
1967	427,076	38,322	388,754		487,341	0.8
1970	540,532	47,440	493,092		980,433	1.6
1971	104,757	9,009	95,748		1,076,181	1.7
1972	87,587	7,445	80,142		1,156,323	1.9
1973	432,673	36,337	396,336		1,552,659	2.5
1974	408,181	33,859	374,322		1,926,981	3.1
1975	3,576,428	292,888	3,283,540		5,210,521	8.5
1976	1,322,490	120,556	1,201,934		6,412,455	10.4
1977	564,809	44,697	520,112		6,932,567	11.3
1978	1,296,060	101,255	1,194,805		8,127,372	13.2
1979	474,339	35,137	439,202		8,566,574	13.9
1980	415,317	34,720	380,597		8,947,171	14.5
1981	487,613	36,334	451,279		9,398,450	15.3
1982	139,907	10,282	129,625		9,528,075	15.5
1983	277,372	19,988	257,384		9,785,459	15.9
1984	304,044	21,525	282,519		10,067,978	16.4
1985	132,698	9,174	123,524		10,191,502	16.6
1986	64,083	4,326	59,757		10,251,259	16.7
1987	2,452,627	160,674	2,291,953		12,543,212	20.4
1988	1,982,579	129,771	1,852,808		14,396,020	23.4
1989	277,198	17,369	259,829		14,655,849	23.8
1990	682,767	42,561	640,206		15,296,055	24.9
1991	432,609	26,353	406,256		15,702,311	25.5
1992	255,346	15,189	240,157		15,942,468	25.9
1993	380,028	21,869	358,159		16,300,627	26.5
1994	112,433	6,316	106,117		16,406,744	26.7
1995	36,358	1,919	34,439		16,441,183	26.7
1996	51,814	2,726	49,088		16,490,271	26.8
1997	493,483	25,336	468,147		16,958,418	27.6
1998	555,930	27,470	528,460		17,486,878	28.4
1999	521,419	25,010	496,409		17,983,287	29.2
2000	3,658,314	188,188	3,470,126		21,453,413	34.9
2001	619,773	28,855	590,918		22,044,331	35.8
2002	1,471,103	69,064	1,402,039		23,446,370	38.1
2003	309,930	12,874	297,056		23,743,426	38.6
2004	1,523,860	61,950	1,461,910		25,205,336	41.0
2005	2,079,864	79,942	1,999,922		27,205,258	44.2
2006	209,226	9,974	199,252		27,404,510	44.5
2007	1,577,775	66,596	1,511,179		28,915,689	47.0
2011	199,172	5,489	193,683		29,109,372	47.3
2012	4,402,492	100,918	4,301,574		33,410,946	54.3
2013	9,734,030	468,122	9,265,908		42,676,854	69.3
2014	4,209,847	133,185	4,076,662		46,753,516	76.0

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2016	278,529	4,724	273,805		47,027,321	76.4
2017	3,983,122	104,569	3,878,553		50,905,874	82.7
2018	659,401	13,901	645,500		51,551,374	83.8
2019	392,302	6,676	385,626		51,937,000	84.4
2020	168,049	1,660	166,389		52,103,389	84.7
2021	13,559	105	13,454		52,116,843	84.7
2022	207,364	932	206,432		52,323,275	85.0
2023	1,681,827	6,955	1,674,872		53,998,147	87.7
2024	7,561,326	8,338	7,552,988		61,551,135	100.0
TOTAL	64,341,003	2,789,868	61,551,135			

AQUA PENNSYLVANIA WASTEWATER, INC.  
 EAST WHITELAND 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	552,976	15,193	537,783		537,783	100.0
TOTAL	552,976	15,193	537,783			

**UTILITY PLANT IN SERVICE**

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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	30,182.67	1,364	940	29,242	31.72	922
	30,182.67	1,364	940	29,242		922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.7 3.05

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1976	225,807.01	168,655	24,106	201,701	16.44	12,269
1980	164,559.67	116,442	16,643	147,917	18.39	8,043
1987	258,058.58	162,577	23,237	234,822	22.02	10,664
1988	111,013.86	68,473	9,787	101,227	22.67	4,465
2000	1,099,579.77	503,827	72,011	1,027,569	28.97	35,470
2001	115,506.67	51,031	7,294	108,213	29.69	3,645
2004	286,657.55	113,402	16,208	270,450	31.32	8,635
2006	151,843.05	55,058	7,869	143,974	32.52	4,427
2007	617,380.16	213,922	30,575	586,805	33.01	17,777
2014	4,134,596.02	920,361	131,545	4,003,051	36.67	109,164
2017	555,976.01	91,736	13,112	542,864	37.95	14,305
2018	416,021.96	60,323	8,622	407,400	38.34	10,626
2019	337,816.07	42,159	6,025	331,791	38.56	8,605
	8,474,816.38	2,567,966	367,034	8,107,782		248,095
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.7 2.93

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2013	9,130,262.54	2,740,905	453,784	8,676,479	26.81	323,628
2017	2,150,253.12	436,931	72,338	2,077,915	29.40	70,677
	11,280,515.66	3,177,836	526,122	10,754,394		394,305
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.3	3.50

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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	5,833.45	335	240	5,593	24.61	227
2024	207.83	4	3	205	25.07	8
	6,041.28	339	243	5,798		235
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.7 3.89

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2007	28,353.81	16,474	3,489	24,865	12.62	1,970
2018	51,446.47	12,275	2,599	48,847	20.75	2,354
2023	4,827.74	277	59	4,769	24.61	194
2024	422.26	8	1	421	25.07	17
	85,050.28	29,034	6,148	78,902		4,535
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.4 5.33

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2023	2,813.98	162	66	2,748	24.61	112
2024	3,892.47	76	31	3,862	25.07	154
	6,706.45	238	97	6,609		266
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.8 3.97

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1976	544,243.88	361,596	39,440	504,804	24.50	20,604
1979	168,067.84	106,286	11,593	156,475	26.45	5,916
1980	127,595.37	79,492	8,670	118,925	26.93	4,416
1987	1,104,130.33	596,230	65,033	1,039,097	31.94	32,533
1988	236,738.07	125,282	13,665	223,073	32.47	6,870
2000	579,210.68	215,698	23,527	555,684	41.29	13,458
2004	423,356.83	134,543	14,675	408,682	44.01	9,286
2016	90,950.59	12,442	1,357	89,594	53.61	1,671
2017	444,463.65	53,691	5,856	438,608	54.61	8,032
2022	207,363.57	8,543	932	206,432	58.11	3,552
2023	8,022.38	201	22	8,000	58.38	137
	3,934,143.19	1,694,004	184,770	3,749,373		106,475
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.2 2.71

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1951	16,416.11	14,238	1,670	14,746	11.25	1,311
1954	93,165.44	79,470	9,324	83,841	12.15	6,900
1967	427,076.44	326,628	38,322	388,754	17.68	21,988
1970	379,229.08	281,085	32,979	346,250	19.03	18,195
1971	104,757.12	76,787	9,009	95,748	19.49	4,913
1972	87,587.15	63,457	7,445	80,142	19.96	4,015
1973	432,673.04	309,707	36,337	396,336	20.45	19,381
1974	408,180.68	288,584	33,859	374,322	20.93	17,884
1975	3,576,427.83	2,496,347	292,888	3,283,540	21.42	153,293
1977	564,809.07	380,964	44,697	520,112	22.92	22,692
1978	1,190,581.28	791,737	92,892	1,097,689	23.43	46,850
1979	306,270.87	200,669	23,544	282,727	23.94	11,810
1980	6,636.91	4,282	502	6,135	24.47	251
1981	487,612.73	309,683	36,334	451,279	24.99	18,058
1983	277,371.78	170,362	19,988	257,384	26.07	9,873
1984	304,043.84	183,460	21,525	282,519	26.62	10,613
1985	62,741.53	37,174	4,362	58,380	27.17	2,149
1987	1,040,289.17	589,012	69,107	971,182	28.73	33,804
1988	1,487,687.07	825,369	96,838	1,390,849	29.29	47,485
1990	682,767.26	362,754	42,561	640,206	30.44	21,032
1991	432,608.96	224,611	26,353	406,256	31.02	13,097
1992	255,346.01	129,460	15,189	240,157	31.60	7,600
1993	290,251.32	143,558	16,843	273,408	32.19	8,494
1994	112,432.61	53,833	6,316	106,117	33.20	3,196
1996	38,576.96	17,483	2,051	36,526	34.39	1,062
1997	435,869.92	191,783	22,501	413,369	35.00	11,811
1998	421,611.37	179,859	21,102	400,509	35.61	11,247
1999	418,043.26	172,694	20,262	397,781	36.23	10,979
2000	1,938,790.27	774,353	90,852	1,847,938	36.85	50,148
2001	74,610.94	28,755	3,374	71,237	37.48	1,901
2002	1,218,167.04	452,184	53,053	1,165,114	38.11	30,572
2003	276,831.96	98,801	11,592	265,240	38.74	6,847
2004	312,540.73	107,014	12,556	299,985	39.38	7,618
2005	2,079,864.45	681,364	79,942	1,999,922	40.02	49,973
2006	57,382.46	17,938	2,105	55,277	40.67	1,359
2007	932,040.64	277,282	32,532	899,509	41.32	21,769
2011	199,171.79	46,785	5,489	193,683	43.97	4,405
2012	368,948.36	80,726	9,471	359,477	44.64	8,053
2013	603,767.81	122,203	14,338	589,430	45.32	13,006
2014	75,250.53	13,982	1,640	73,611	46.00	1,600
2016	187,578.10	28,699	3,367	184,211	47.06	3,914

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2017	832,429.09	113,044	13,263	819,166	47.75	17,155
2018	191,932.68	22,840	2,680	189,253	48.14	3,931
2019	54,485.53	5,547	651	53,835	48.55	1,109
2020	168,049.33	14,150	1,660	166,389	48.97	3,398
2021	13,559.48	898	105	13,454	49.41	272
2023	1,548,042.19	45,822	5,376	1,542,666	49.26	31,317
2024	6,803,598.44	70,757	8,302	6,795,296	47.35	143,512
	32,278,106.63	11,908,194	1,397,148	30,880,958		941,842
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.8 2.92

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1970	161,303.41	120,429	14,461	146,842	18.50	7,937
1976	460,118.90	314,629	37,782	422,337	22.43	18,829
1978	105,478.54	69,647	8,363	97,116	23.92	4,060
1980	116,525.39	74,157	8,905	107,620	25.43	4,232
1982	139,906.80	85,623	10,282	129,625	26.94	4,812
1985	69,956.93	40,071	4,812	65,145	29.46	2,211
1986	64,083.09	36,021	4,326	59,757	29.99	1,993
1987	50,149.25	27,457	3,297	46,852	30.99	1,512
1988	147,140.14	78,955	9,481	137,659	31.52	4,367
1989	277,197.91	144,642	17,369	259,829	32.53	7,987
1993	89,776.24	41,854	5,026	84,750	36.07	2,350
1995	36,358.09	15,983	1,919	34,439	37.61	916
1996	13,237.49	5,621	675	12,562	38.62	325
1997	57,613.21	23,610	2,835	54,778	39.61	1,383
1998	134,318.45	53,029	6,368	127,950	40.62	3,150
1999	103,375.42	39,541	4,748	98,627	41.17	2,396
2000	40,733.21	14,969	1,798	38,935	42.17	923
2001	429,654.96	151,453	18,187	411,468	43.17	9,531
2002	173,117.24	58,427	7,016	166,101	44.17	3,760
2003	33,098.27	10,674	1,282	31,816	45.17	704
2004	501,304.70	154,151	18,511	482,794	46.17	10,457
2012	4,033,543.64	761,533	91,447	3,942,097	53.72	73,382
2023	79,204.70	1,806	217	78,988	64.29	1,229
	7,317,195.98	2,324,282	279,107	7,038,089		168,446

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.8 2.30

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1976	92,320.39	82,387	19,228	73,093	5.85	12,495
	92,320.39	82,387	19,228	73,093		12,495
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8						13.53

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2002	79,818.63	51,898	8,995	70,824	12.10	5,853
2023	2,896.66	199	35	2,862	20.33	141
2024	4.40		0	4	20.55	
	82,719.69	52,097	9,030	73,690		5,994
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 7.25

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
2023	2.90			3	30.04	
	2.90			3		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2024	753,200.72	15,064		753,201	24.50	30,743
	753,200.72	15,064		753,201		30,743
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.5 4.08

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

AQUA PENNSYLVANIA WASTEWATER, INC.  
 EAST WHITELAND 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	473,771.07	17,340	13,446	460,325	49.41	9,316
	473,771.07	17,340	13,446	460,325		9,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.4 1.97

AQUA PENNSYLVANIA WASTEWATER, INC.  
 EAST WHITELAND 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	79,204.70	2,257	1,747	77,457	63.91	1,212
	79,204.70	2,257	1,747	77,457		1,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					63.9	1.53

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

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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				
371.30	68.84			
391.70	57,300.31			
	57,369.15			
2024 TRANSACTION YEAR				
355.20	.92			
355.30	5.64			
355.40	97.44			
361.20	41,140.91	201.56		201.56-
371.30	.30	.01		.01-
371.50	.02			
	41,245.23	201.57		201.57-
TOTAL	98,614.38	201.57		201.57-

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

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

EAST WHITELAND 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-E, Part 3  
Docket No. R-2024-3047822  
Docket No. R-2024-3047824  
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.  
Bryn Mawr, Pennsylvania

EAST WHITELAND 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](http://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 East Whiteland 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, 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

## TABLE OF CONTENTS

### PART I. RESULTS OF STUDY

Description of Summary Tabulations.....	I-2
Description of Detailed Tabulations .....	I-2
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, 2025.....	I-3
Table 2. Bringforward to December 31, 2025, of the Book Reserve as of December 31, 2024.....	I-5
Table 3. Calculation of Depreciation Accruals for the Twelve Months Ended December 31, 2025 .....	I-6
Table 4. Amortization of Experienced and Estimated Net Salvage .....	I-7

### PART II. DETAILED DEPRECIATION CALCULATIONS

Cumulative Depreciated Original Cost.....	II-2
Utility Plant in Service.....	II-6
Customers' Advances and Contributions in Aid of Construction .....	II-21
<b>PART III. EXPERIENCED NET SALVAGE.....</b>	<b>III-1</b>

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## **PART I. RESULTS OF STUDY**

# **AQUA PENNSYLVANIA, INC.**

## **DEPRECIATION STUDY**

### **PART I. RESULTS OF STUDY**

#### **DESCRIPTION OF SUMMARY TABULATIONS**

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 East Whiteland Wastewater Operations. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2025. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

#### **DESCRIPTION OF DETAILED TABULATIONS**

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

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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)
351.00 INTANGIBLE PLANT ORGANIZATION	NONDEPR.	479,508.93					
<b>TOTAL INTANGIBLE PLANT</b>		<b>479,508.93</b>					
353.20 NONDEPRECIABLE PLANT LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	668.00					
353.30 NONDEPRECIABLE PLANT LAND AND LAND RIGHTS - PUMPING	NONDEPR.	13.00					
<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>681.00</b>					
354.00 DEPRECIABLE PLANT STRUCTURES AND IMPROVEMENTS							
COLLECTION	40-S1.5	30,182.67	1,861	28,322	919	3.04	30.8
PUMPING	55-R2	8,474,816.38	615,347	7,859,470	243,330	2.87	32.3
TREATMENT AND DISPOSAL	45-S1	11,280,515.66	920,940	10,359,576	388,014	3.44	26.7
<b>TOTAL ACCOUNT 354</b>		<b>19,785,514.71</b>	<b>1,538,147</b>	<b>18,247,368</b>	<b>632,263</b>		
355.00 DEPRECIABLE PLANT POWER GENERATING EQUIPMENT							
COLLECTION	30-R3	6,041.28	478	5,563	233	3.86	23.9
PUMPING	30-R3	85,050.28	10,682	74,369	4,434	5.21	16.8
TREATMENT AND DISPOSAL	30-R3	6,706.45	363	6,343	261	3.89	24.3
<b>TOTAL ACCOUNT 355</b>		<b>97,798.01</b>	<b>11,523</b>	<b>86,275</b>	<b>4,928</b>		
360.00 DEPRECIABLE PLANT COLLECTION MAINS - FORCE	70-R3	3,934,143.19	291,385	3,642,758	105,467	2.68	34.5
361.00 DEPRECIABLE PLANT COLLECTION MAINS - GRAVITY	65-R2.5	33,571,050.47	2,350,557	31,220,494	943,608	2.81	33.1
363.00 DEPRECIABLE PLANT SERVICES	70-R4	7,317,195.98	447,402	6,869,794	187,272	2.29	41.1
364.00 DEPRECIABLE PLANT METERS	30-L2.5	92,320.39	31,719	60,602	10,539	11.42	5.8
371.00 DEPRECIABLE PLANT PUMPING EQUIPMENT	30-L1.5	82,719.69	15,027	67,693	5,622	6.80	12.0
<b>TOTAL ACCOUNT 371</b>		<b>82,719.69</b>	<b>15,027</b>	<b>67,693</b>	<b>5,622</b>		
380.00 DEPRECIABLE PLANT TREATMENT AND DISPOSAL EQUIPMENT	40-S1	2.90	0	3	0	-	-
397.00 DEPRECIABLE PLANT MISCELLANEOUS EQUIPMENT	25-SQ	753,200.72	30,731	722,470	30,743	*	23.5
<b>TOTAL DEPRECIABLE PLANT</b>		<b>65,633,946.06</b>	<b>4,716,491</b>	<b>60,917,457</b>	<b>1,900,442</b>		
<b>TOTAL WASTEWATER PLANT IN SERVICE</b>		<b>66,114,135.99</b>	<b>4,716,491</b>	<b>60,917,457</b>	<b>1,900,442</b>		

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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)
<b>CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
<b>DEPRECIABLE PLANT</b>							
361.00	COLLECTION MAINS - GRAVITY	473,771.07	22,779	450,992	9,115	1.92	49.5
363.00	SERVICES	79,204.70	2,959	76,246	1,212	1.53	62.9
	<b>TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>552,975.77</b>	<b>25,738</b>	<b>527,238</b>	<b>10,327</b>		
	<b>AMORTIZATION OF NET SALVAGE</b>			<b>48</b>			
	<b>TOTAL WASTEWATER PLANT</b>	<b>65,561,160.22</b>	<b>4,690,753</b>	<b>60,390,219</b>	<b>1,890,163</b>		

\* 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.  
EAST WHITELAND 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, 2025 (8)
	DECEMBER 31, 2024 (2)	+		+	-				
354.20	940		921						1,861
354.30	367,034		248,312						615,347
354.40	526,122		394,818						920,940
355.20	243		235						478
355.30	6,148		4,533						10,682
355.40	97		266						363
360.00	184,770		106,615						291,385
361.00	1,397,148		961,398	40	7,990			39	2,350,557
363.00	279,107		168,296						447,402
364.00	19,228		12,491						31,719
371.30	9,030		5,997						15,027
391.70	0		0						0
397.00	0		30,731						30,731
<b>SUBTOTAL</b>	<b>2,789,868</b>		<b>1,934,612</b>	<b>40</b>	<b>7,990</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>4,716,491</b>
<b>LESS:</b>									
<b>CUSTOMERS' ADVANCES AND CONTRIBUTIONS</b>									
361.00	(13,446)		(9,333)						(22,779)
363.00	(1,747)		(1,212)						(2,959)
<b>SUBTOTAL</b>	<b>(15,193)</b>		<b>(10,545)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(25,738)</b>
<b>TOTAL</b>	<b>2,774,675</b>		<b>1,924,067</b>	<b>40</b>	<b>7,990</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>4,690,753</b>

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

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

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
<b>UTILITY PLANT IN SERVICE</b>				
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	30,182.67	30,182.67	3.05	921
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	8,474,816.38	8,474,816.38	2.93	248,312
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	11,280,515.66	11,280,515.66	3.50	394,818
355.20 POWER GENERATING EQUIPMENT - COLLECTION	6,041.28	6,041.28	3.89	235
355.30 POWER GENERATING EQUIPMENT - PUMPING	85,050.28	85,050.28	5.33	4,533
355.40 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	6,706.45	6,706.45	3.97	266
360.00 COLLECTION MAINS - FORCE	3,934,143.19	3,934,143.19	2.71	106,615
361.00 COLLECTION MAINS - GRAVITY	32,278,106.63	33,571,050.47	2.92	961,398
363.00 SERVICES	7,317,195.98	7,317,195.98	2.30	168,296
364.00 METERS	92,320.39	92,320.39	13.53	12,491
371.30 PUMPING EQUIPMENT - PUMPING	82,719.69	82,719.69	7.25	5,997
380.00 TREATMENT AND DISPOSAL EQUIPMENT	2.90	2.90	-	0
397.00 MISCELLANEOUS EQUIPMENT	753,200.72	753,200.72	4.00 *	30,731
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>64,341,002.22</b>	<b>65,633,946.06</b>		<b>1,934,612</b>
<b>CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
361.20 COLLECTION MAINS - GRAVITY	473,771.07	473,771.07	1.97	9,333
363.20 SERVICES	79,204.70	79,204.70	1.53	1,212
<b>TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>552,975.77</b>	<b>552,975.77</b>		<b>10,545</b>
<b>TOTAL PLANT IN SERVICE</b>	<b>63,788,026.45</b>	<b>65,080,970.29</b>		<b>1,924,067</b>

\* ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.  
EAST WHITELAND 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	-	-	-	-	-	-	-	-	-	-	-	-
354.30	-	-	-	-	-	-	-	-	-	-	-	-
354.40	-	-	-	-	-	-	-	-	-	-	-	-
354.50	-	-	-	-	-	-	-	-	-	-	-	-
360.00	-	-	-	-	-	-	-	-	-	-	-	-
361.00	-	-	-	-	-	-	202	39	-	-	(241)	(48)
363.00	-	-	-	-	-	-	0	-	-	-	(0)	-
371.30	-	-	-	-	-	-	-	-	-	-	-	-
380.00	-	-	-	-	-	-	-	-	-	-	-	-
391.70	-	-	-	-	-	-	-	-	-	-	-	-
396.70	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	<b>202</b>	<b>39</b>	-	-	<b>(241)</b>	<b>(48)</b>

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

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## **PART II. DETAILED DEPRECIATION CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1951	16,409	2,717	13,692		13,692	0.0
1954	93,126	15,181	77,945		91,637	0.2
1967	426,921	62,634	364,287		455,924	0.7
1970	540,400	76,400	464,000		919,924	1.5
1971	104,721	14,747	89,974		1,009,898	1.7
1972	87,558	12,194	75,364		1,085,262	1.8
1973	432,527	59,537	372,990		1,458,252	2.4
1974	408,044	55,492	352,552		1,810,804	3.0
1975	3,575,271	480,243	3,095,028		4,905,832	8.1
1976	1,322,490	190,150	1,132,340		6,038,172	9.9
1977	564,626	73,880	490,746		6,528,918	10.7
1978	1,295,688	165,545	1,130,143		7,659,061	12.6
1979	474,244	56,678	417,566		8,076,627	13.3
1980	415,315	54,829	360,486		8,437,113	13.9
1981	487,466	59,755	427,711		8,864,824	14.6
1982	139,907	16,152	123,755		8,988,579	14.8
1983	277,289	32,916	244,373		9,232,952	15.2
1984	303,955	35,469	268,486		9,501,438	15.6
1985	132,680	14,762	117,918		9,619,356	15.8
1986	64,083	6,765	57,318		9,676,674	15.9
1987	2,452,334	259,071	2,193,263		11,869,937	19.5
1988	1,982,170	212,030	1,770,140		13,640,077	22.4
1989	277,198	27,413	249,785		13,889,862	22.8
1990	682,581	70,444	612,137		14,501,999	23.8
1991	432,495	43,657	388,838		14,890,837	24.4
1992	255,279	25,182	230,097		15,120,934	24.8
1993	379,951	35,909	344,042		15,464,976	25.4
1994	112,404	10,563	101,841		15,566,817	25.6
1995	36,358	3,025	33,333		15,600,150	25.6
1996	51,805	4,487	47,318		15,647,468	25.7
1997	493,377	42,030	451,347		16,098,815	26.4
1998	555,827	45,381	510,446		16,609,261	27.3
1999	521,317	41,396	479,921		17,089,182	28.1
2000	3,657,857	310,127	3,347,730		20,436,912	33.5
2001	619,755	46,764	572,991		21,009,903	34.5
2002	1,470,819	115,359	1,355,460		22,365,363	36.7
2003	309,867	21,578	288,289		22,653,652	37.2
2004	1,523,790	101,069	1,422,721		24,076,373	39.5
2005	2,079,399	135,271	1,944,128		26,020,501	42.7
2006	209,213	16,665	192,548		26,213,049	43.0
2007	1,577,574	111,909	1,465,665		27,678,714	45.4
2011	199,131	9,489	189,642		27,868,356	45.7
2012	4,402,416	167,961	4,234,455		32,102,811	52.7
2013	9,733,911	814,288	8,919,623		41,022,434	67.3
2014	4,209,832	229,369	3,980,463		45,002,897	73.9

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2016	278,493	8,331	270,162		45,273,059	74.3
2017	3,982,964	189,338	3,793,626		49,066,685	80.5
2018	659,365	25,248	634,117		49,700,802	81.6
2019	392,292	12,342	379,950		50,080,752	82.2
2020	168,019	3,250	164,769		50,245,521	82.5
2021	13,557	217	13,340		50,258,861	82.5
2022	207,364	1,986	205,378		50,464,239	82.8
2023	1,681,556	17,556	1,664,000		52,128,239	85.6
2024	7,560,138	69,168	7,490,970		59,619,209	97.9
2025	1,300,820	2,571	1,298,249		60,917,458	100.0
TOTAL	65,633,948	4,716,490	60,917,458			

AQUA PENNSYLVANIA WASTEWATER, INC.  
 EAST WHITELAND 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	552,976	25,738	527,238		527,238	100.0
TOTAL	552,976	25,738	527,238			

**UTILITY PLANT IN SERVICE**

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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	30,182.67	2,264	1,861	28,322	30.83	919
	30,182.67	2,264	1,861	28,322		919
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.8 3.04

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1976	225,807.01	169,897	38,535	187,272	16.29	11,496
1980	164,559.67	117,561	26,665	137,895	18.19	7,581
1987	258,058.58	165,932	37,636	220,423	21.38	10,310
1988	111,013.86	69,939	15,863	95,151	22.02	4,321
2000	1,099,579.77	518,782	117,668	981,912	28.55	34,393
2001	115,506.67	52,925	12,004	103,503	28.97	3,573
2004	286,657.55	117,702	26,697	259,961	30.86	8,424
2006	151,843.05	57,731	13,094	138,749	31.78	4,366
2007	617,380.16	223,862	50,775	566,605	32.52	17,423
2014	4,134,596.02	998,505	226,476	3,908,120	36.12	108,198
2017	555,976.01	102,522	23,254	532,722	37.59	14,172
2018	416,021.96	68,644	15,569	400,453	37.95	10,552
2019	337,816.07	48,983	11,111	326,706	38.34	8,521
	8,474,816.38	2,712,985	615,347	7,859,470		243,330
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.3 2.87

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2013	9,130,262.54	2,944,510	789,194	8,341,069	26.26	317,634
2017	2,150,253.12	491,548	131,746	2,018,507	28.68	70,380
	11,280,515.66	3,436,058	920,940	10,359,576		388,014
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.7 3.44

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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	5,833.45	553	468	5,365	23.88	225
2024	207.83	12	10	198	24.61	8
	6,041.28	565	478	5,563		233
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.9 3.86

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2007	28,353.81	17,205	5,791	22,563	11.99	1,882
2018	51,446.47	14,045	4,728	46,718	19.97	2,339
2023	4,827.74	458	154	4,674	23.88	196
2024	422.26	24	9	414	24.61	17
	85,050.28	31,732	10,682	74,369		4,434
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.8 5.21

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2023	2,813.98	267	198	2,616	23.88	110
2024	3,892.47	223	165	3,727	24.61	151
	6,706.45	490	363	6,343		261
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.3	3.89

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1976	544,243.88	366,385	61,130	483,114	24.03	20,105
1979	168,067.84	107,849	17,994	150,074	25.96	5,781
1980	127,595.37	80,691	13,463	114,132	26.45	4,315
1987	1,104,130.33	612,130	102,132	1,001,998	30.94	32,385
1988	236,738.07	127,839	21,329	215,409	31.94	6,744
2000	579,210.68	224,502	37,457	541,754	40.29	13,446
2004	423,356.83	140,173	23,388	399,969	43.44	9,207
2016	90,950.59	13,824	2,306	88,645	53.00	1,673
2017	444,463.65	60,803	10,145	434,319	53.61	8,101
2022	207,363.57	11,903	1,986	205,378	57.48	3,573
2023	8,022.38	331	55	7,967	58.11	137
	3,934,143.19	1,746,430	291,385	3,642,758		105,467
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.5 2.68

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1951	16,408.62	14,302	2,717	13,692	10.97	1,248
1954	93,125.59	79,902	15,181	77,945	11.83	6,589
1967	426,920.62	329,668	62,634	364,287	17.26	21,106
1970	379,096.13	284,019	53,961	325,135	18.58	17,499
1971	104,720.71	77,619	14,747	89,974	19.03	4,728
1972	87,557.65	64,180	12,194	75,364	19.49	3,867
1973	432,527.34	313,366	59,537	372,990	19.96	18,687
1974	408,043.56	292,078	55,492	352,552	20.45	17,240
1975	3,575,270.64	2,527,716	480,243	3,095,028	20.93	147,875
1977	564,626.44	388,858	73,880	490,746	21.92	22,388
1978	1,190,209.72	802,796	152,524	1,037,686	22.92	45,274
1979	306,175.72	203,607	38,684	267,492	23.43	11,417
1980	6,634.85	4,347	826	5,809	23.94	243
1981	487,465.66	314,513	59,755	427,711	24.47	17,479
1983	277,289.06	173,250	32,916	244,373	25.52	9,576
1984	303,955.22	186,689	35,469	268,486	26.07	10,299
1985	62,723.56	37,847	7,191	55,533	26.62	2,086
1987	1,039,996.18	600,598	114,108	925,888	28.17	32,868
1988	1,487,277.89	842,097	159,991	1,327,287	28.73	46,199
1990	682,581.46	370,778	70,444	612,137	29.86	20,500
1991	432,494.75	229,784	43,657	388,838	30.44	12,774
1992	255,278.61	132,541	25,182	230,097	31.02	7,418
1993	290,175.02	147,119	27,951	262,224	31.60	8,298
1994	112,404.11	55,595	10,563	101,841	32.19	3,164
1996	38,567.19	17,976	3,415	35,152	33.79	1,040
1997	435,763.61	197,488	37,521	398,243	34.39	11,580
1998	421,508.83	185,464	35,236	386,273	35.00	11,036
1999	417,941.61	178,294	33,874	384,068	35.61	10,785
2000	1,938,333.49	800,726	152,131	1,786,202	36.23	49,302
2001	74,593.53	29,793	5,660	68,934	36.85	1,871
2002	1,217,882.79	469,372	89,176	1,128,707	37.48	30,115
2003	276,768.96	102,737	19,519	257,250	38.11	6,750
2004	312,470.73	111,521	21,188	291,283	38.74	7,519
2005	2,079,398.75	711,986	135,271	1,944,128	39.38	49,368
2006	57,369.85	18,794	3,571	53,799	40.02	1,344
2007	931,840.32	291,293	55,343	876,497	40.67	21,551
2011	199,130.72	49,942	9,489	189,642	43.31	4,379
2012	368,872.72	86,648	16,462	352,411	43.97	8,015
2013	603,648.35	132,078	25,094	578,554	44.64	12,960
2014	75,235.64	15,228	2,893	72,343	45.32	1,596
2016	187,542.47	31,713	6,025	181,517	46.68	3,889

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2017	832,271.11	127,337	24,193	808,078	47.06	17,171
2018	191,896.26	26,060	4,951	186,945	47.75	3,915
2019	54,475.53	6,483	1,232	53,244	48.14	1,106
2020	168,018.74	17,104	3,250	164,769	48.55	3,394
2021	13,557.01	1,142	217	13,340	48.97	272
2023	1,547,771.91	74,603	14,174	1,533,598	49.32	31,095
2024	6,802,410.77	201,351	38,254	6,764,157	49.26	137,315
2025	1,300,820.47	13,529	2,571	1,298,250	47.35	27,418
	33,571,050.47	12,371,931	2,350,557	31,220,494		943,608
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.1 2.81

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1970	161,303.41	121,752	22,439	138,864	18.03	7,702
1976	460,118.90	318,862	58,766	401,353	21.93	18,302
1978	105,478.54	70,650	13,021	92,458	23.42	3,948
1980	116,525.39	75,287	13,875	102,650	24.92	4,119
1982	139,906.80	87,638	16,152	123,755	25.94	4,771
1985	69,956.93	41,079	7,571	62,386	28.47	2,191
1986	64,083.09	36,707	6,765	57,318	29.46	1,946
1987	50,149.25	28,189	5,195	44,954	29.99	1,499
1988	147,140.14	80,559	14,847	132,293	30.99	4,269
1989	277,197.91	148,744	27,413	249,785	31.52	7,925
1993	89,776.24	43,182	7,958	81,818	35.07	2,333
1995	36,358.09	16,412	3,025	33,333	37.07	899
1996	13,237.49	5,819	1,072	12,165	37.61	323
1997	57,613.21	24,463	4,509	53,104	38.62	1,375
1998	134,318.45	55,044	10,145	124,173	39.61	3,135
1999	103,375.42	40,813	7,522	95,853	40.62	2,360
2000	40,733.21	15,580	2,871	37,862	41.17	920
2001	429,654.96	157,898	29,100	400,555	42.17	9,499
2002	173,117.24	61,024	11,247	161,870	43.17	3,750
2003	33,098.27	11,171	2,059	31,039	44.17	703
2004	501,304.70	161,671	29,796	471,509	45.17	10,439
2012	4,033,543.64	822,036	151,499	3,882,045	52.73	73,621
2023	79,204.70	3,010	555	78,650	63.29	1,243
	7,317,195.98	2,427,590	447,402	6,869,794		167,272

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.1 2.29

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
1976	92,320.39	82,719	31,719	60,602	5.75	10,539
	92,320.39	82,719	31,719	60,602		10,539
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8						11.42

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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						
2002	79,818.63	53,079	14,936	64,883	11.84	5,480
2023	2,896.66	325	91	2,806	19.77	142
2024	4.40		0	4	20.33	
	82,719.69	53,404	15,027	67,693		5,622
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 6.80

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
2023	2.90			3	29.15	
	2.90			3		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND WASTEWATER OPERATIONS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2024	753,200.72	45,192	30,731	722,470	23.50	30,743
	753,200.72	45,192	30,731	722,470		30,743
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.5 4.08

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

AQUA PENNSYLVANIA WASTEWATER, INC.  
 EAST WHITELAND 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	473,771.07	26,010	22,779	450,992	49.48	9,115
	473,771.07	26,010	22,779	450,992		9,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.5 1.92

AQUA PENNSYLVANIA WASTEWATER, INC.  
 EAST WHITELAND 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	79,204.70	3,461	2,959	76,246	62.91	1,212
	79,204.70	3,461	2,959	76,246		1,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					62.9	1.53

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## PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA WASTEWATER, INC.  
EAST WHITELAND 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				
371.30	68.84			
391.70	57,300.31			
	57,369.15			
2024 TRANSACTION YEAR				
355.20	.92			
355.30	5.64			
355.40	97.44			
361.20	41,140.91	201.56		201.56-
371.30	.30	.01		.01-
371.50	.02			
	41,245.23	201.57		201.57-
2025 TRANSACTION YEAR				
361.20	7,990.16	39.15		39.15-
	7,990.16	39.15		39.15-
TOTAL	106,604.54	240.72		240.72-