



2022 DEPRECIATION STUDY

Prepared for New Jersey American Water Company

Prepared December, 2023

Headquarters
293 Boston Post Rd West, Ste 500
Marlborough, MA, USA 01752
508.263.6200

Washington, D.C. Office
1300 19th St NW, Ste 620
Washington, DC, USA 20036
202.587.4470

Concentric Advisors, ULC
200 Rivercrest Drive SE, Ste 277
Calgary, AB, Canada T2C 2X5
587.997.6489



TABLE OF CONTENTS

1	STUDY HIGHLIGHTS	1-1
1.1	Executive Summary (Power BI)	1-2
2	BASIS OF THE STUDY	2-1
2.1	Scope	2-1
2.2	Plan of Study	2-1
2.3	Depreciation	2-2
2.4	Information Provided by NJAWC	2-3
2.5	Data Reconciliation	2-3
3	DEVELOPMENT OF THE REQUIRED DEPRECIATION RATES	3-1
3.1	Depreciation	3-1
3.1.1	Study Depreciation Methods and Procedures	3-1
3.1.2	Remaining Life Calculations	3-2
3.1.3	Net Salvage Calculations	3-3
3.1.4	Truncation Cuts	3-3
3.1.5	Survivor Curves	3-4
3.1.6	Survivor Curve and Net Salvage Judgments	3-4
4	CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION	4-1
4.1	Calculation of Annual and Accrued Amortization	4-1
4.2	Monitoring of Book Accumulated Depreciation	4-2
5	RESULTS OF THE STUDY	5-1
5.1	Qualification of Results	5-1
5.2	Description of Detailed Tabulations	5-1
6	RETIREMENT RATE ANALYSIS	6-1
7	NET SALVAGE STUDY	7-1
8	DETAILED DEPRECIATION CALCULATIONS	8-1
9	ESTIMATION OF SURVIVOR CURVES	9-1
9.1	Average Service Life	9-1
9.2	Survivor Curves	9-1
9.3	Iowa Type Curves	9-3
9.4	Retirement Rate Method of Analysis	9-8
9.5	Schedules of Annual Transactions in Plant Records	9-8
9.6	Schedule of Plant Exposed to Retirement	9-12
9.7	Original Life Tables	9-14
9.8	Smoothing the Original Survivor Curve	9-16



SECTION 1

1 STUDY HIGHLIGHTS

Pursuant to New Jersey American Water's ("NJAWC" or the "Company") request, Concentric Advisors, ULC ("Concentric") conducted a depreciation study related to the Company's Water Treatment, Distribution, Transmission and General Plant accounts. The purpose of the study is to determine the annual depreciation accrual rates and amounts applicable to the original cost of water utility plant, as of December 31, 2022.

The depreciation rates are based on the Straight-Line method using the Average Life Group procedure and were applied on a Remaining Life basis. The calculations were based on attained ages, estimated average service life and forecasting net salvage

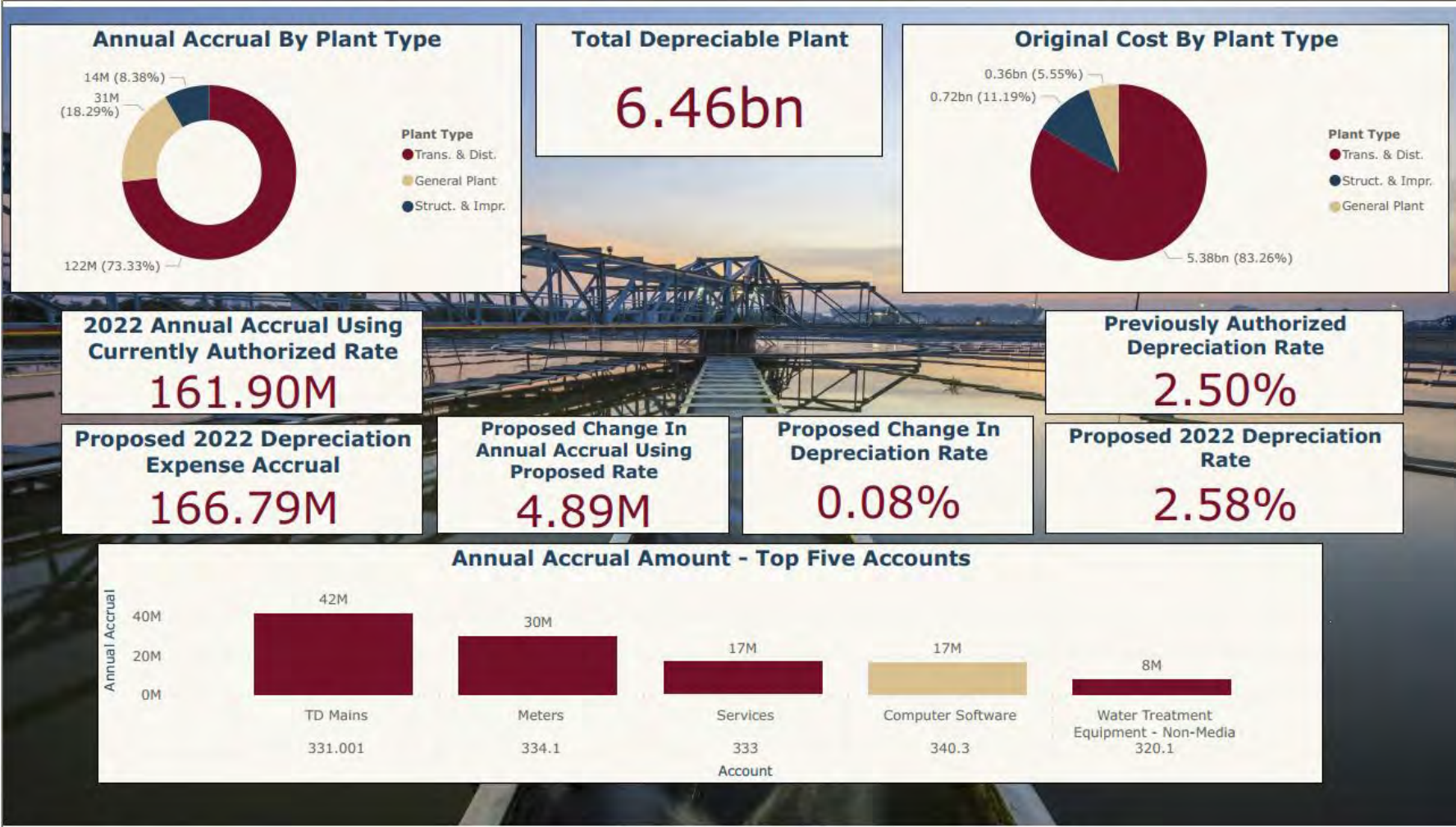
characteristics for each depreciable group of assets.

Concentric recommends the calculated annual depreciation accrual rates set forth herein apply specifically to Water Treatment, Distribution, Transmission, and General Plant assets in service, as of December 31, 2022, summarized in Table 1 on pages 5-2. Supporting data and calculations are also provided within this report.

Concentric's study results in an annual depreciation expense accrual of \$166.8 million when applied to depreciable plant balances of \$6.5 billion, as of December 31, 2022. The report study results are summarized at an aggregate functional group level as follows:



1.1 Executive Summary (Power BI)





SECTION 2

2 BASIS OF THE STUDY

2.1 Scope

This study sets forth the results of the depreciation study for the treatment, distribution, transmission, and general water plant assets of NJAWC, to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of investment as of December 31, 2022. The rates and amounts are based on the Straight-Line Method, incorporating the ALG Procedure applied on a Remaining Life Basis. This study also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to the NJAWC assets in service, as of December 31, 2022.

The service life estimates resulting from the study were based on:

- informed professional judgment which incorporated analyses of historical plant retirement data recorded through December 31, 2022;
- a review of NJAWC company practice and outlook, as they relate to plant operation and retirement; and
- consideration of current practice in the Water system industry, including knowledge of service life estimates used for other Water system companies.

The depreciation accrual rates presented herein are based on generally-accepted methods and procedures for calculating depreciation. The estimated survivor curves used in this study are based on studies incorporating actual data through 2022 for most accounts.

2.2 Plan of Study

The report is presented in the following order:

SECTION 1	Study Highlights presents a brief summary of the depreciation study and results
SECTION 2	Basis of the Update contains statements with respect to the plan and the basis of the study
SECTION 3	Development of the Required Depreciation Rates presents descriptions of the methods used and factors considered in the service life study
SECTION 4	Calculation of Annual and Accrued Depreciation presents the methods and procedures used in the calculation of depreciation
SECTION 5	Results of Study presents summaries by depreciable group of annual and accrued depreciation in Table 1
SECTION 6	Presents the results of the Retirement Rate Analysis
SECTION 7	Presents the results of the Net Salvage Study
SECTION 8	Presents the results of the Detailed Depreciation Calculations
SECTION 9	Estimation of Survivor Curves is an overview of Iowa curves and the Retirement Rate Analysis



2.3 Depreciation

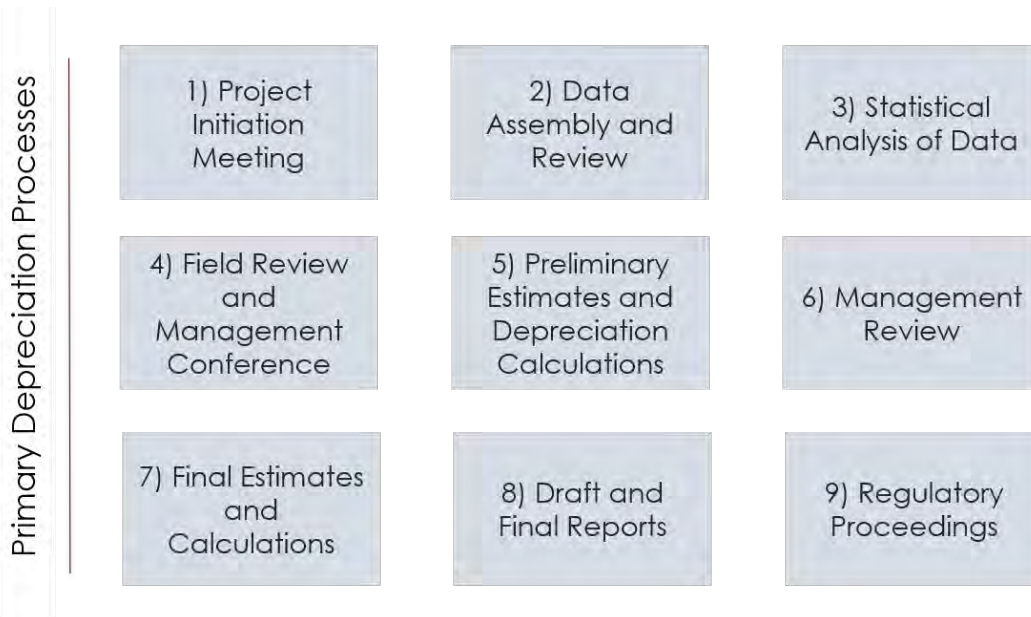
A full and comprehensive depreciation study includes the following components:

1. supported recommendations regarding Average Service Life estimates for each account;
2. supported recommendations regarding estimated Net Salvage requirements for each account;
3. selection of an appropriate grouping procedure;
4. detailed calculation of the depreciation rate utilizing the estimated Average Service Life and Net Salvage requirements; and
5. a document explaining the procedures followed and justifying the results in a format suitable for submission to senior management and regulatory authorities.

A diagram of the nine primary processes followed by Concentric in the development of the depreciation study is provided below. Each of the steps is undertaken by Concentric using proprietary software.

For most accounts, the annual and accrued depreciation were calculated by the Straight-Line Method using the ALG Procedure. For certain general plant accounts, the annual and accrued depreciation are based on amortization accounting. Both types of calculations were based on original cost, attained ages and an estimate of service lives.

Consistent with the current NJAWC practice, amortization accounting continues to be recommended for certain general plant accounts because of the disproportionate plant accounting effort required in these accounts. Many regulated utilities in North America have received approval to adopt amortization accounting for these accounts.





2.4 Information Provided by NJAWC

NJAWC has provided Concentric with the required information, as of December 31, 2022 for all accounts being studied. This information has been compiled from the plant accounting records and includes the following:

- current balances by vintage year for each account (aged balances). The balances provide the amount of investment sorted by installation year currently in operation. This file is only inclusive of current plant in service and does not include any retirement information;
- detailed retirement transactions for all accounts. The transactions include information regarding the transaction year of the retirement, the installation year of the asset being retired, and the original cost of the asset being retired; and
- detailed cost of removal and gross salvage transactions for all accounts requiring the recovery of net salvage. The transactions include information regarding the transaction year of the retirement, the costs associated with the retirement, and any gross salvage proceeds from the sale or reuse of the property; and
- Accumulated Depreciation balances as of December 31, 2022 for accounts studied.

2.5 Data Reconciliation

The above data was reviewed and reconciled to Company control schedules to ensure accuracy and reasonableness in use of the calculations developed in this study. These checks include:

- that the surviving investment by account equals (or can be reconciled to) the Company's gross plant in service and accumulated depreciation ledger balances;
- that the surviving investment in each vintage is not negative. In other words, this check confirms that the sum of retirements from any given vintage have not exceeded the amount of plant additions to the vintage; and
- that any adjusting transactions are properly accounted for within the databases.



SECTION 3

3 DEVELOPMENT OF THE REQUIRED DEPRECIATION RATES

3.1 Depreciation

The development of the depreciation calculations requires the input of an Average Service Life, a retirement dispersion curve (“Survivor Curve” or “Iowa curve”), Net Salvage estimates, and Life Span dates for a number of accounts. (the “depreciation parameters”). Additionally, to complete the depreciation calculations, the calculation methods must be established. Specifically, the selection of the depreciation method must establish three types of additional input:

1. the choice of a depreciation method;
2. a basis upon which to apply the method, and
3. in the case of group assets, a procedure to use in grouping the assets.

In this study, the depreciation rates for NJAWC have been calculated in accordance with the Straight-Line method, the ALG procedure and applied using the Remaining Life technique, with any accumulated depreciation variances trued-up over the composite remaining life of each account.

Depreciation, as applied to depreciable plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of water plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art and changes in demand and requirements of public authorities.¹

When considering the action of the elements, the average service life and net salvage calculations have considered large catastrophic events that have occurred and impacted the life estimates of utilities across North America. The average service life of utilities has been influenced by events including:

- forest fires;
- earthquakes;
- tornadoes;
- ice storms;
- wind-storms;
- large scale flooding;
- fires;
- lightning;
- intentional actions of third parties;
- hoar frost; and
- other natural forces of nature.

¹ The National Association of Railroad and Utilities Commissioners, Uniform System of Accounts for Gas Utilities.



Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a time period by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing water utility service. Normally, the time over which the fixed capital cost is allocated to the cost of service, is equal to the time over which an item renders service - that is the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the Straight-Line method of depreciation.

The calculation of annual and accrued depreciation based on the Straight-Line method when applied to utility group accounts requires the estimation of survivor curves and is described in the following sections of this study. The development of the proposed depreciation rates also requires the selection of group depreciation procedures, as discussed below.

3.1.1 Study Depreciation Methods and Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, the Average Life Group (ALG) and Equal Life Group (ELG) procedures.

In the ALG Procedure, the rate of annual depreciation is based on the average service life of the group. 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 the 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, also known as the Unit Summation 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. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life unit.

For most accounts, the annual and accrued depreciation were calculated by the Straight-Line Method using the ALG Procedure. For certain Structures & Improvements, Transmission & Distribution, and General plant accounts, the annual and accrued depreciation are based on amortization accounting. Both types of calculations were based on original cost, attained ages and an estimate of service lives.

While the Equal Life Group Procedure provides an enhanced matching of depreciation expense to the consumption of service value, the Straight-Line Method, Average Life Group Procedure is a commonly used depreciation calculation that has been widely accepted in jurisdictions throughout North America including NJAWC in prior studies. Concentric recommends its continued use.

Amortization accounting is used for certain transmission and compression plant accounts because of the disproportionate plant accounting effort required in these accounts. Many regulated utilities in North America have received approval to adopt amortization accounting for these accounts. This study calculates the annual and accrued depreciation using the Straight-Line Method and ALG



Procedure for most accounts. For certain general plant accounts, the annual and accrued depreciation are based on amortization accounting. Both types of calculations were based on original cost, attained ages and estimates of service lives.

Continued monitoring and maintenance of the accumulated depreciation reserve at the account level is recommended. Concentric has determined an amortization amount to correct the present variance with the calculated accrued depreciation (theoretical reserve) over the composite remaining life of each account.

3.1.2 Remaining Life Calculations

The depreciation rates calculated in this study were calculated on the same manner as used in the prior full depreciation study – i.e. using the straight-line method, the ALG Procedure applied on a remaining life basis. The vintaged remaining life approach weighs the calculations of remaining life on an allocation of the actual book accumulated depreciation account by the Calculated Accumulated Depreciation (CAD) factor determined for each vintage of plant in service. This method is described as a CAD weighted calculation in the textbook *Depreciation Systems* by Frank K. Wolf and W. Chester Fitch, published by the Iowa State University in 1994 under the title “Adjustments” within the Broad Group Model. This approach to the calculation of remaining life has not changed since the last depreciation study.

When depreciation rates are calculated utilizing a remaining life technique, the depreciation rate is established by dividing the undepreciated value of each group of assets (after consideration to the net salvage requirements) by the composite remaining life of the group of assets. This calculation is made for each vintage surviving investment as of the date of the study (December 31, 2022), and then composited into a calculation for the account or group as a whole. This calculation requires two estimates:

1. The actual booked accumulated depreciation for each vintage within each account.

NJAWC does not track the booked accumulated depreciation reserve by vintage within each account. Rather the depreciation expense is calculated at an account level and booked to accumulated depreciation at the same account level. Concentric notes that this is the practice employed by virtually all regulated utilities. As such, the accumulated depreciation by account is allocated within the account to each vintage, on the basis of the calculated accumulated depreciation by vintage. The calculated accumulated depreciation is a function of the estimated survivor curve, the average service life estimate, the net salvage estimates and the achieved age of each vintage.

2. The estimated remaining life of each vintage with each account. The estimated remaining life of each vintage is a direct function of the achieved age of each vintage, the estimated survivor curve and the average service life estimate.

Once the above two estimates are determined (the allocated booked reserve by vintage and the average remaining life of each vintage), an annual accrual requirement for each vintage is determined by dividing the net book value for each vintage (considering the estimated future salvage requirements) by the average remaining life of the vintage. The annual requirement for each vintage



is summed at the account level and divided into the sum of the accounts original cost surviving as of December 31, 2022.

This process results in each vintage's calculated net book value to be depreciated over an appropriate remaining life. This vintage weighting on CAD approach to the remaining life calculations is widely considered to be the most accurate. Concentric agrees and views this methodology as the correct and most appropriate calculation.

3.1.3 Net Salvage Calculations

This study was conducted using the normalization approach to net salvage calculation, as is the long-standing norm within the State of New Jersey. As the last depreciation study was conducted more than 3 years ago, Concentric has used a five-year average to calculate the net salvage requirement for all accounts. However, even with this 5-year averaging, the resultant net salvage accrual amounts are still below the expected amounts of net salvage required over the next test period. This is in line with the experience of the last five years, where there has been an increase in the amount of net salvage necessary relative to the amount of original cost in the account. This has led to an increase in the regulatory account where net salvage is booked.

Concentric recommends increasing the accrual amount related to the recovery of cost of removal to account for the increase in expected cost of removal over the next five-year period. This is an accepted approach to the recovery of net salvage throughout the United States. Typically jurisdictions that mandate the use of the normalization approach, such as Connecticut, allow for an increase in the accrual amount when necessary to account for increased future costs. As such, Concentric has adjusted the accrual amount for the recovery of net salvage by a factor of 1.25 to ensure the full recovery of all costs of removal over the upcoming test period.

3.1.4 Truncation Cuts

It is commonly accepted within depreciation texts that some data points, particularly towards the end of the Iowa curve, may be less reliable due to the lower amount of exposures that the retirements are calculated on. It is widespread practice to place lesser weighting on these data points, through the use of a Truncation Cut (or "T-Cut"). This practice is described in detail in the text "Public Utility Depreciation Practices" compiled and edited by the Staff Subcommittee on Depreciation of the Finance and Technology Committee of the National Association of Regulatory Utility Commissioners on page 122 where it is stated:

"A T-cut is used to mathematically perform a function that is automatic in visual fitting (i.e., setting a point beyond which the observed data are considered irrelevant or unreliable and are, therefore, ignored).

Careful selection of a T-cut can greatly enhance the reliability of the resulting analysis. Conversely, since the use of a T-cut involves truncating the observed data, careless selection can impair the reliability of subsequent work."

Concentric has utilized T-cuts throughout the Iowa curve selection where necessary. Where a T-cut is utilized, Concentric has indicated such in the account-by-account write up below.



3.1.5 Survivor Curves

The use of an average service life or 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 plotting the number of units which survive at successive ages using the retirement rate method of analysis.

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. The Iowa curves “...were sorted into three groups according to whether the mode was to the left, approximately coincident with, or to the right of the average-life ordinate. The curves in each of these three groups were then sub-classified in accordance with the height of the mode, taking also into consideration the distance of the mode to the left or right of the average life.”² The Iowa curves are described as L-type (i.e. left-moded), R-type (i.e. right-moded), and S-type (i.e. symmetrical). Further development resulted in the introduction of O-type (i.e. origin-moded curves) where the greatest frequency of retirement occurs at the origin, or immediately after age zero. Individual type curves are further depicted with numerical subscripts which represent the relative heights of the modes of the frequency curves within each family.

The program that is used by Concentric for statistical smooth curve fitting utilizes an internal “goodness-of-fit” criterion known as the Residual Measure. This Residual Measure is based on a least squares solution of the differences between the stub curve (or original data points) and smooth survivor curve which also requires a balancing of the differences above and below the stub curve.

The criterion of goodness-of-fit is the mean square of the differences between the points on the stub and fitted smooth survivor curves. The residual measure, or standard error of estimate, shown in the output format is the square root of this mean square. As such, the lower the Residual Measure the better the statistical fit between the analyzed Iowa curve and the observed data points. Concentric follows the widely used practice of fitting Iowa curves up to one percent of the maximum exposures. This standard practice is utilized to minimize the influence of typically small retirements applied to similarly small exposures which may unduly affect the Iowa curve fitting process. However, Concentric will recognize the observed data points beyond the one percent of maximum exposures if it is determined that the additional data is a valid consideration for life recommendation.

A discussion of the general concept of survivor curves and retirement rate method is presented in Section 9.

3.1.6 Survivor Curve and Net Salvage Judgments

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed professional judgment which incorporated a review of management’s plans, policies and outlook, a general knowledge of the water utility industry, and comparisons of the service life and net salvage estimates from Concentric’s studies of other water utilities. The use of survivor curves, to reflect the expected dispersion of retirement, provides a consistent method of

² Robley Winfrey, Statistical Analyses of Industrial Property Retirements, Bulletin 125 revised (Engineering Research Institute, Iowa State University, 1935) 65



estimating depreciation for water plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data and the probable future. The forecasting of a probable future included management and operational staff interviews. The combination of the historical experience and the probable future yielded estimated survivor curves from which the average service lives were derived.

The resultant depreciation rates are summarized in the applicable tables of this study (Section 5). The depreciation rates should be reviewed periodically to reflect the changes that result from plant and reserve account activity. A depreciation reserve deficiency or surplus will develop if future capital expenditures vary significantly from those anticipated in this study.

The estimates of net salvage for the mass property accounts were based mostly in part on historical data related to actual retirement activity for the years 1975 through 2022, for most accounts. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Concentric notes the data from the previous depreciation consultant was used and considered in the historic net salvage analysis, but more relevancy was placed on the more recent data from 2017 through 2022 provided directly to Concentric by NJAWC. Percentages of the cost of plant retired were calculated for each component of net salvage on an annual, three-year, five-year, and on a cumulative moving average basis.

The following discussion, dealing with a number of accounts which comprise the majority of the investment analyzed, presents an overview of the factors considered by Concentric in the determination of the average service life and net salvage estimates. The survivor curve estimates for the remainder of the accounts not discussed in the following sections were based on similar considerations.

ACCOUNT 304.10 – STRUCTURES AND IMPROVEMENTS – SOURCE OF SUPPLY

Investment \$	Investment %	Previously Applied Life	Concentric Recommended Curves	Previously Approved Normalized Salvage Rate	Concentric Recommended Normalized Salvage Rate
\$73,241,806	1.13%	60	55-S0	0.44%	0.75%

The investment in Structures and Improvements – Source of Supply is approximately \$73 million representing 1.13 percent of the total depreciable plant studied. The previously applied for life parameter for this account is an Iowa 60-R2, and the approved rate in service for this account is 2.00 percent. However, Concentric is not aware of what the precise depreciation parameters were that produced the current rate in service. The retirements, additions and other plant transactions, for the period 1932 through 2022, were analyzed by the retirement rate method. There was no T-cut utilized for this account and retirements of \$8,924,154 were recorded for the period 2008 through 2022.



The previously applied for Iowa 60-R2 has a related Residual Measure of 2.6527, while the Iowa 55-S0 has a better Residual Measure of 1.9475 as depicted on page 6-2 of this report. The largest retirement occurs at age 16, with the average age of retirements decreasing in recent years from 25 in 2008, where there were very little in retirements, down to 20.50 in 2022 and peaking at an average age of 37.84 in 2020. The weighted average age of retirement for this account is 18.24.

Conversations with NJAWC operational staff and subject matter experts indicated that the recommended 55-year life for this account is consistent with their opinion that there is no material change in the retirement practice and that future retirement activity will not be drastically different than what has been experienced in the past. A peer comparison of American water utilities studied by Concentric produced a range from 45 to 65 years and a comparison of peers used by other consultants produced a range of 45 to 60 years. Based on the above discussion and considerations, and on Concentric’s experience, the Iowa 55-S0 is a reasonable expectation for the investment in this account. As such, Concentric recommends the Iowa 55-S0 to represent the future expectations for the investment in this account.

As in the previous depreciation study, based on the commission standard in the state of New Jersey, the net salvage calculations for NJAWC were completed using a normalization average of the last several years of actual cost of removal and gross salvage expenditures. This standard is different than other jurisdictions in which American Water operates, so a peer analysis for net salvage must be considered in this context. There was a five-year average of recorded net salvage activity used for this account which produced a total net salvage normalization amount of \$549,785, resulting in a net salvage normalization rate of 0.75%, up from the approved net salvage normalization rate of 0.44%.

ACCOUNT 304.20 – STRUCTURES AND IMPROVEMENTS – POWER AND PUMPING

Investment \$	Investment %	Previously Applied Life	Concentric Recommended Curves	Previously Approved Normalized Salvage Rate	Concentric Recommended Normalized Salvage Rate
\$87,269,461	1.35%	75	70-R2	0.14%	0.10%

The investment in Structures and Improvements – Power and Pumping is approximately \$87.3 million representing 1.35 percent of the total depreciable plant studied. The previously applied for life parameter for this account is an Iowa 75-S1, and the approved rate in service for this account is 1.69 percent. However, Concentric is not aware of what the precise depreciation parameters were that produced the current rate in service. The retirements, additions and other plant transactions for the combined accounts 304.20 and 304.30, for the period 1886 through 2022, were analyzed by the retirement rate method. There was no T-cut utilized for this account and retirements of \$18,054,231 were recorded for the period 2007 through 2022.

As was done in previous studies, this account was analyzed for actuarial analysis in conjunction with 304.3 – Treatment. The currently applied for Iowa 75-S1 has a related Residual Measure of 0.6830, as opposed to the Iowa 70-R2 which produces a Residual Measure of 1.0236 as depicted on page 6-7 of this report. There are consistent retirements in this account from age 1 through age 67 of plant in service, and the average age of retirements has trended lower in recent years, from 35.55 in 2007 to 33.22 in 2022, with a weighted average age of retirement of 22.48 years.



Conversations with NJAWC operational staff and subject matter experts indicated that the recommended 70-year life for this account is consistent with their opinion that there is no material change in the retirement practice and that future retirement activity will not be drastically different than what has been experienced in the past. A peer comparison of American water utilities studied by Concentric produced a range from 65 to 75 years and a comparison of peers used by other consultants produced a range of 50 to 75 years. Based on the above discussion and considerations, and on Concentric’s experience, the Iowa 70-R2 is a reasonable expectation for the investment in this account. As such, Concentric recommends the Iowa 70-R2 to represent the future expectations for the investment in this account.

As in the previous depreciation study, based on the commission standard in the state of New Jersey, the net salvage calculations for NJAWC were completed using a normalization average of the last several years of actual cost of removal and gross salvage expenditures. This standard is different than other jurisdictions in which American Water operates, so a peer analysis for net salvage must be considered in this context. There was a five-year average of recorded net salvage activity used for this account which produced a total net salvage normalization amount of \$83,064, resulting in a net salvage normalization rate of 0.10%, down from the approved net salvage normalization rate of 0.14%.

ACCOUNT 304.30 – STRUCTURES AND IMPROVEMENTS – TREATMENT

Investment \$	Investment %	Previously Applied Life	Concentric Recommended Curves	Previously Approved Normalized Salvage Rate	Concentric Recommended Normalized Salvage Rate
\$345,213,949	5.34%	75	70-R2	0.06%	0.08%

The investment in Structures and Improvements – Treatment is approximately \$345.2 million representing 5.34 percent of the total depreciable plant studied. The previously applied for life parameter for this account is an Iowa 75-S1, and the approved rate in service for this account is 1.87 percent. However, Concentric is not aware of what the precise depreciation parameters were that produced the current rate in service. The retirements, additions and other plant transactions for the combined accounts 304.20 and 304.30, for the period 1886 through 2022, were analyzed by the retirement rate method. There was no T-cut utilized for this account and retirements of \$18,054,231 were recorded for the period 2007 through 2022.

As was done in previous studies, this account was analyzed for actuarial analysis in conjunction with 304.2 – Pumping. The currently applied for Iowa 75-S1 has a related Residual Measure of 0.6830, as opposed to the Iowa 70-R2 which produces a Residual Measure of 1.0236 as depicted on page 6-13 of this report. While the mathematical fit to the 70-R2 is worse, the Iowa 70-R2 has a superior visual fit particularly through age 80, at which point the exposures dip below \$420,000 representing less than 0.1 percent of total exposures at age zero. There are consistent retirements in this account from age 1 through age 67 of plant in service, and the average age of retirements has trended lower in recent years, from 35.55 in 2007 to 33.22 in 2022, with a weighted average age of retirement of 22.48 years.



Conversations with NJAWC operational staff and subject matter experts indicated that the recommended 70-year life for this account is consistent with their opinion that there is no material change in the retirement practice and that future retirement activity will not be drastically different than what has been experienced in the past. A peer comparison of American water utilities Concentric has studied produced a range from 65 to 80 years and a comparison of peers used by other consultants produced a range of 50 to 80 years. Based on the above discussion and considerations, and on Concentric’s experience, the Iowa 70-R2 is a reasonable expectation for the investment in this account. As such, Concentric recommends the Iowa 70-R2 to represent the future expectations for the investment in this account.

As in the previous depreciation study, based on the commission standard in the state of New Jersey, the net salvage calculations for NJAWC were completed using a normalization average of the last several years of actual cost of removal and gross salvage expenditures. This standard is different than other jurisdictions in which American Water operates, so a peer analysis for net salvage accruals must be considered in this context. There was a five-year average of recorded net salvage activity used for this account which produced a total net salvage normalization amount of \$328,579, resulting in a net salvage normalization rate of 0.08%, up from the approved net salvage normalization rate of 0.06%.

ACCOUNT 304.50 – STRUCTURES AND IMPROVEMENTS – GENERAL

Investment \$	Investment %	Previously Applied Life	Concentric Recommended Curves	Previously Approved Normalized Salvage Rate	Concentric Recommended Normalized Salvage Rate
\$108,414,415	1.68%	35	30-R1.5	0.13%	0.28%

The investment in Structures and Improvements – General is approximately \$108.4 million representing 1.68 percent of the total depreciable plant studied. The previously applied for life parameter for this account is an Iowa 35-R1.5, and the approved rate in service for this account is 3.45 percent. However, Concentric is not aware of what the precise depreciation parameters were that produced the current rate in service. The retirements, additions and other plant transactions, for the period 1932 through 2022, were analyzed by the retirement rate method. There was no T-cut utilized for this account and retirements of \$15,344,045 were recorded for the period 2007 through 2022.

The currently applied for Iowa 35-R1.5 has a related Residual Measure of 1.2325, as opposed to the Iowa 30-R1.5 which produces a Residual Measure of 0.7755 as depicted on page 6-21 of this report. There are consistent retirements in this account from age 1 through age 37 of plant in service, with large dollar value retirements occurring at age 32. The average age of retirements has trended lower in recent years, from 24.50 in 2007 to 16.82 in 2022. The overall weighted average age of retirement for this account is 16.65 years.

Conversations with NJAWC operational staff and subject matter experts indicated that the recommended 30-year life for this account is consistent with their opinion that there is no material change in the retirement practice and that future retirement activity will not be drastically different than what has been experienced in the past. A peer comparison of American water utilities Concentric



has studied produced a range from 25 to 35 years and a comparison of peers used by other consultants produced a range of 25 to 50 years. Based on the above discussion and considerations, and on Concentric’s experience, the Iowa 30-R1.5 is a reasonable expectation for the investment in this account. As such, Concentric recommends the Iowa 30-R1.5 to represent the future expectations for the investment in this account.

As in the previous depreciation study, based on the commission standard in the state of New Jersey, the net salvage calculations for NJAWC were completed using a normalization average of the last several years of actual cost of removal and gross salvage expenditures. This standard is different than other jurisdictions in which American Water operates, so a peer analysis for net salvage accruals must be considered in this context. There was a five-year average of recorded net salvage activity used for this account which produced a total net salvage normalization amount of \$302,691, resulting in a net salvage normalization rate of 0.28%, up from the approved net salvage normalization rate of 0.13%.

ACCOUNT 311.20 – PUMPING EQUIPMENT - ELECTRIC

Investment \$	Investment %	Previously Applied Life	Concentric Recommended Curves	Previously Approved Normalized Salvage Rate	Concentric Recommended Normalized Salvage Rate
\$154,239,438	2.39%	43	45-R3	0.25%	0.28%

The investment in Electric Pumping Equipment is approximately \$154.2 million representing 2.39 percent of the total depreciable plant studied. The previously applied for life parameter for this account is an Iowa 43-R1.5, and the approved rate in service is 2.34 percent. However, Concentric is not aware of what the precise depreciation parameters were that produced the current rate in service. The retirements, additions and other plant transactions, for the period 1900 through 2022, were analyzed by the retirement rate method. There was no T-cut utilized for this account and retirements of \$20,041,620 were recorded for the period 2007 through 2022.

The previously applied for Iowa 43-R1.5 has a related Residual Measure of 1.9334, as opposed to the Iowa 45-R3 which produces a Residual Measure of 2.1136 as depicted on page 6-78 of this report. There are consistent retirements in this account from age 1 through age 68 of plant in service, when they start to dissipate until the last recorded retirement at age 111. The average age of retirements has ebbed and flowed in recent years, from 35.71 in 2007 to 26.36 in 2022, though there are some transaction years between this band that have been lower (in 2016) and higher (in 2020). The weighted average age of retirement in this account is 21.40 years. Furthermore, the amount of surviving investment from each installation year has trended upwards since the previous depreciation study, indicating that a life extension may be appropriate.

Conversations with NJAWC operational staff and subject matter experts indicated that the recommended 45-year life for this account is consistent with their opinion that there is no material change in the retirement practice and that future retirement activity will not be drastically different than what has been experienced in the past. A peer comparison of American water utilities Concentric has studied produced a range from 40 to 55 years and a comparison of peers used by other consultants produced a range of 40 to 47 years. Based on the above discussion and considerations,



and on Concentric’s experience, the Iowa 45-R3 is a reasonable expectation for the investment in this account. As such, Concentric recommends the Iowa 45-R3 to represent the future expectations for the investment in this account.

As in the previous depreciation study, based on the commission standard in the state of New Jersey, the net salvage calculations for NJAWC were completed using a normalization average of the last several years of actual cost of removal and gross salvage expenditures. This standard is different than other jurisdictions in which American Water operates, so a peer analysis for net salvage accruals must be considered in this context. There was a five-year average of recorded net salvage activity used for this account which produced a total net salvage normalization amount of \$439,141, resulting in a net salvage normalization rate of 0.28%, up from the approved net salvage normalization rate of 0.25%.

ACCOUNT 320.10 – WATER TREATMENT EQUIPMENT – NON-MEDIA

Investment \$	Investment %	Previously Applied Life	Concentric Recommended Curves	Previously Approved Normalized Salvage Rate	Concentric Recommended Normalized Salvage Rate
\$519,802,807	8.04%	60	60-S0	0.13%	0.30%

The investment in Water Treatment Equipment – Non-Media is approximately \$519.8 million representing 8.04 percent of the total depreciable plant studied. The previously applied for life parameter for this account is an Iowa 60-S0, and the approved rate in service is 2.20 percent. However, Concentric is not aware of what the precise depreciation parameters were that produced the current rate in service. The retirements, additions and other plant transactions, for the period 1889 through 2022, were analyzed by the retirement rate method. There was no T-cut utilized for this account and retirements of \$42,407,141 were recorded for the period 2007 through 2022.

The previously applied for and proposed Iowa 60-S0 has a related Residual Measure of 1.5971, as depicted on page 6-100 of this report. There are consistent retirements in this account from age 1 through age 67 of plant in service, and the average age of retirements has stayed fairly constant in recent years, from 3 in 2014 to 11.43 in 2022 outside of a peak of 60.54 in 2019 where the dollars retired were small relative to other transaction years. However, the overall weighted average age of retirement in this account is 22.47 years.

Conversations with NJAWC operational staff and subject matter experts indicated that the previously applied and recommended 60-year life for this account is consistent with their opinion that there is no material change in the retirement practice and that future retirement activity will not be drastically different than what has been experienced in the past. A peer comparison of American water utilities Concentric has studied produced a range from 45 to 50 years and a comparison of peers used by other consultants produced a range of 30 to 55 years. Based on the above discussion and considerations, and on Concentric’s experience, the Iowa 60-S0 is a reasonable expectation for the investment in this account. As such, Concentric recommends the Iowa 60-S0 to represent the future expectations for the investment in this account.



As in the previous depreciation study, based on the commission standard in the state of New Jersey, the net salvage calculations for NJAWC were completed using a normalization average of the last several years of actual cost of removal and gross salvage expenditures. This standard is different than other jurisdictions in which American Water operates, so utilizing a peer analysis for net salvage accruals must be considered in this context. There was a five-year average of recorded net salvage activity used for this account which produced a total net salvage normalization amount of \$1,546,681, resulting in a net salvage normalization rate of 0.30%, up from the approved net salvage normalization rate of 0.13%.

ACCOUNT 330.10 – ELEVATED TANKS & STANDPIPES

Investment \$	Investment %	Previously Applied Life	Concentric Recommended Curves	Previously Approved Normalized Salvage Rate	Concentric Recommended Normalized Salvage Rate
\$66,082,821	1.02%	70	72-R2	0.20%	0.32%

The investment in Elevated Tanks and Standpipes is approximately \$66.1 million representing just over one percent of the total depreciable plant studied. The previously applied for life parameter for this account is an Iowa 70-R2.5, and the approved rate in service is 1.09 percent. However, Concentric is not aware of what the precise depreciation parameters were that produced the current rate in service. The retirements, additions and other plant transactions, for the combined accounts 330.00 through 330.40, for the period 1889 through 2022, were analyzed by the retirement rate method. There was no T-cut utilized for this account and retirements of \$6,440,408 were recorded for the period 2007 through 2022.

As was done in previous studies, this account was analyzed for actuarial analysis in conjunction with 330 – Distribution Reservoirs & Standpipes, 330.002 – Tank Original Painting, 330.20 – Ground Level Tanks, 330.30 – Below Ground Tanks, and 330.40 – Clearwell. The previously applied for 70-R2.5 has a related Residual Measure of 3.1128 as opposed to the proposed Iowa 72-R2 which has a related Residual Measure of 2.7659, as depicted on page 6-108 of this report. The average age of retirements has decreased from its peak of 55.33 in 2019, where there were relatively small amounts of retirements, to 41.13 in 2022. The overall weighted average age of retirement in this account is 32.64 years.

Conversations with NJAWC operational staff and subject matter experts indicated that the 72-year life for this account is consistent with their opinion that there is no material change in the retirement practice and that future retirement activity will not be drastically different than what has been experienced in the past. A peer comparison of American water utilities Concentric has studied produced a range from 60 to 70 years and a comparison of peers used by other consultants produced a range of 35 to 70 years. Based on the above discussion and considerations, and on Concentric’s experience, the Iowa 72-R2 is a reasonable expectation for the investment in this account. As such, Concentric recommends the Iowa 72-R2 to represent the future expectations for the investment in this account.

As in the previous depreciation study, based on the commission standard in the state of New Jersey, the net salvage calculations for NJAWC were completed using a normalization average of the last



several years of actual cost of removal and gross salvage expenditures. This standard is different than other jurisdictions in which American Water operates, so utilizing a peer analysis for net salvage accruals must be considered in this context. There was a five-year average of recorded net salvage activity used for this account which produced a total net salvage normalization amount of \$212,999, resulting in a net salvage normalization rate of 0.32%, up from the approved net salvage normalization rate of 0.20%.

ACCOUNT 331.001 – TRANSMISSION AND DISTRIBUTION MAINS

Investment \$	Investment %	Previously Applied Life	Concentric Recommended Curves	Previously Approved Normalized Salvage Rate	Concentric Recommended Normalized Salvage Rate
\$2,789,862,916	43.16%	120	105-R3	0.69%	0.50%

The investment in Transmission and Distribution Mains is approximately \$2.8 billion representing over 43 percent of the total depreciable plant studied. The previously applied for life parameter for this account is an Iowa 120-R2.5, and the approved rate in service is 1.51 percent. However, Concentric is not aware of what the precise depreciation parameters were that produced the current rate in service. The retirements, additions and other plant transactions, for the period 1877 through 2022, were analyzed by the retirement rate method. There was no T-cut utilized for this account and retirements of \$55,690,287 were recorded for the period 2007 through 2022.

The previously applied for Iowa 120-R2.5 has a related Residual Measure of 1.7420 as opposed to the proposed Iowa 105-R3 which has a related Residual Measure of 0.6684, as depicted on page 6-114 of this report. The average age of retirements has decreased since 2007, from 54.66 years in 2007 to 49.29 in 2022. The retirement dollars were the largest in 2020, where the average age of retirement was only 14.82, but since then the average age has increased back to the range of the other transaction years that have experienced retirements. The overall weighted average age of retirement in this account is 27.63 years. The proposed Iowa 105-R2 provides a better mathematical fit to the data as referenced by the Residual Measure, however it also aligns strongly with the observed data, specifically from 80 percent of plant surviving through 40 percent of plant surviving. This section is where most of the larger retirements (as a percentage of plant exposed to retirement at that age) occur for this account and thus where the Iowa curve should fit best to.

Conversations with NJAWC operational staff and subject matter experts indicated that the 105-year life for this account is consistent with their opinion that there is no material change in the retirement practice and that future retirement activity will not be drastically different than what has been experienced in the past. A peer comparison of American water utilities Concentric has studied produced a range from 83 to 105 years and a comparison of peers used by other consultants produced a range of 70 to 105 years. This indicates that the previously recommended average service life of 120 years was outside of the range used by all peers considered by Concentric. Based on the above discussion and considerations, and on Concentric’s experience, the Iowa 105-R3 is a reasonable expectation for the investment in this account. As such, Concentric recommends the Iowa 105-R3 to represent the future expectations for the investment in this account.



As in the previous depreciation study, based on the commission standard in the state of New Jersey, the net salvage calculations for NJAWC were completed using a normalization average of the last several years of actual cost of removal and gross salvage expenditures. This standard is different than other jurisdictions in which American Water operates, so utilizing a peer analysis for net salvage accruals must be considered in this context. There was a five-year average of recorded net salvage activity used for this account which produced a total net salvage normalization amount of \$13,847,633, resulting in a net salvage normalization rate of 0.50%, down from the approved net salvage normalization rate of 0.69%.

ACCOUNT 333.00 – SERVICES

Investment \$	Investment %	Previously Applied Life	Concentric Recommended Curves	Previously Approved Normalized Salvage Rate	Concentric Recommended Normalized Salvage Rate
\$743,359,335	11.50%	75	70-R2.5	0.92%	0.80%

The investment in Services is approximately \$743.4 million representing roughly 11.5 percent of the total depreciable plant studied. The previously applied for life parameter for this account is an Iowa 75-R2.5, and the approved rate in service is 2.09 percent. However, Concentric is not aware of what the precise depreciation parameters were that produced the current rate in service. The retirements, additions and other plant transactions, for the period 1900 through 2022, were analyzed by the retirement rate method. There was no T-cut utilized for this account and retirements of \$42,487,885 were recorded for the period 2007 through 2022.

The previously applied for Iowa 75-R2.5 has a related Residual Measure of 0.6608 as opposed to the proposed Iowa 70-R2.5 which has a related Residual Measure of 0.2753, as depicted on page 6-124 of this report. The average age of retirements has decreased since 2007, where it was 39.63, to 24.51 in 2022, with a peak of 58.59 in 2010 and a low of 10.12 in 2020. The overall weighted average age of retirement in this account is 20.64 years. The proposed Iowa 70-R2.5 provides a better mathematical fit to the data as referenced by the Residual Measure, however it also aligns strongly with the observed data, specifically the region from 100 percent to 80 percent surviving, and the region spanning from just over 60 percent of plant surviving through under 20 percent of plant surviving. The retirements within the second region (60 percent surviving through 20 percent surviving) are the most consequential, as many ages within this range have retirement ratios that are over 1 percent of exposures at the beginning of the age interval. The materiality of these retirements can be seen through the percent surviving in this account dropping from roughly 72 percent at age 61 to 5 percent at age 104.

Conversations with NJAWC operational staff and subject matter experts indicated that the 70-year life for this account is consistent with their opinion that there is no material change in the retirement practice and that future retirement activity will not be drastically different than what has been experienced in the past. A peer comparison of American water utilities Concentric has studied produced a range from 55 to 75 years and a comparison of peers used by other consultants produced a range of 45 to 75 years. Based on the above discussion and considerations, and on Concentric's experience, the Iowa 70-R2.5 is a reasonable expectation for the investment in this account. As such,



Concentric recommends the Iowa 70-R2.5 to represent the future expectations for the investment in this account.

As in the previous depreciation study, based on the commission standard in the state of New Jersey, the net salvage calculations for NJAWC were completed using a normalization average of the last several years of actual cost of removal and gross salvage expenditures. This standard is different than other jurisdictions in which American Water operates, so utilizing a peer analysis for net salvage accruals must be considered in this context. There was a five-year average of recorded net salvage activity used for this account which produced a total net salvage normalization amount of \$5,925,522, resulting in a net salvage normalization rate of 0.80%, down from the approved net salvage normalization rate of 0.92%.

ACCOUNT 334.10 – METERS

Investment \$	Investment %	Previously Applied Life	Concentric Recommended Curves	Previously Approved Normalized Salvage Rate	Concentric Recommended Normalized Salvage Rate
\$316,793,625	4.90%	15	12-S0	1.42%	1.36%

The investment in Meters is approximately \$316.8 million representing roughly 5 percent of the total depreciable plant studied. The previously applied for life parameter for this account is an Iowa 15-S1, and the approved rate in service is 3.96 percent. However, Concentric is not aware of what the precise depreciation parameters were that produced the current rate in service. The retirements, additions and other plant transactions, for the period 1921 through 2022, were analyzed by the retirement rate method. Retirements that occurred between 2007 and 2022 were utilized in the development of the depreciation parameters. In conducting the retirement rate analysis, this account included the use of a T-cut at age 30.5, when exposures remaining in service dipped below 1% of total exposures at age 0. As such, retirements of \$85,890,440 were considered in the retirement rate analysis.

The previously applied for Iowa 15-S1 has a related Residual Measure of 1.5276 as opposed to the proposed Iowa 12-S0 which has a related Residual Measure of 1.8628, as depicted on page 6-130 of this report. The average age of retirements has decreased since 2007, where it was 11.29, to 6.27 in 2022, with a peak of 18.11 in 2017 and a low of 5.61 in 2021. The overall weighted average age of retirement in this account is 8.65 years. The proposed Iowa 12-S0 provides a worse mathematical fit to the data as referenced by the Residual Measure, however it aligns with company policy surrounding meter testing and replacement. Most of New Jersey American Water’s meters are 5/8”, and as such, are required to be tested every ten years. NJAWC policy is to replace 5/8” meters at the time of testing, which results in a maximum life of 10 years for 5/8” meters. Moving from a 15-year average service life recommendation to a 12-year average service life reflects the need to adhere to that policy.

A peer comparison of American water utilities Concentric has studied produced a range from 10 to 20 years and a comparison of peers used by other consultants produced a range of 20 to 40 years. Based on the above discussion and considerations, and on Concentric’s experience, the Iowa 12-S0 is



a reasonable expectation for the investment in this account. As such, Concentric recommends the Iowa 12-S0 to represent the future expectations for the investment in this account.

As in the previous depreciation study, based on the commission standard in the state of New Jersey, the net salvage calculations for NJAWC were completed using a normalization average of the last several years of actual cost of removal and gross salvage expenditures. This standard is different than other jurisdictions in which American Water operates, so utilizing a peer analysis for net salvage accruals must be considered in this context. There was a five-year average of recorded net salvage activity used for this account which produced a total net salvage normalization amount of \$4,292,692, resulting in a net salvage normalization rate of 1.36%, down from the approved cost of removal rate of 1.42%.

ACCOUNT 334.20 – METER INSTALLATIONS

Investment \$	Investment %	Previously Applied Life	Concentric Recommended Curves	Previously Approved Normalized Salvage Rate	Concentric Recommended Normalized Salvage Rate
\$186,256,879	2.88%	20	60-R3	0.63%	0.66%

The investment in Meter Installations is approximately \$186.3 million representing roughly 3 percent of the total depreciable plant studied. The previously applied for life parameter for this account is an Iowa 20-R3, and the approved rate in service is 8.32 percent. However, Concentric is not aware of what the precise depreciation parameters were that produced the current rate in service. The retirements, additions and other plant transactions, for the period 1900 through 2022, were analyzed by the retirement rate method. There was no T-cut utilized for this account and retirements of \$11,738,523 were recorded for the period 2007 through 2022.

Concentric has noted that in the previous depreciation study this account was combined with 334.30 – Meter Vaults for the purposes of Actuarial Analysis. However, after conversations with company personnel and analyzing the data sets for both accounts, Concentric has decided the data is robust enough to analyze independently. The previously applied for Iowa 20-R3 has a related Residual Measure of 5.0638 as opposed to the proposed Iowa 60-R3 which has a related Residual Measure of 0.5735, as depicted on page 6-133 of this report. The average age of retirements has shown no true trend since 2007, with the average age being as high as 64.81 in 2017, and as low as 10.54 in 2020. The overall weighted average age of retirement in this account is 21.50 years. The proposed Iowa 60-R3 provides a much stronger mathematical fit to the data as referenced by the Residual Measure, and it aligns with company practice for replacement of these types of assets.

A peer comparison of American water utilities Concentric has studied produced a range from 30 to 60 years and a comparison of peers used by other consultants produced a range of 20 to 65 years. Based on the above discussion and considerations, and on Concentric’s experience, the Iowa 60-R3 is a reasonable expectation for the investment in this account. As such, Concentric recommends the Iowa 60-R3 to represent the future expectations for the investment in this account.

As in the previous depreciation study, based on the commission standard in the state of New Jersey, the net salvage calculations for NJAWC were completed using a normalization average of the last



several years of actual cost of removal and gross salvage expenditures. This standard is different than other jurisdictions in which American Water operates, so utilizing a peer analysis for net salvage accruals must be considered in this context. There was a five-year average of recorded net salvage activity used for this account which produced a total net salvage normalization amount of \$1,236,273, resulting in a net salvage normalization rate of 0.66%, up from the approved net salvage normalization rate of 0.63%.

ACCOUNT 334.30 – METER VAULTS

Investment \$	Investment %	Previously Applied Life	Concentric Recommended Curves	Previously Approved Normalized Salvage Rate	Concentric Recommended Normalized Salvage Rate
\$70,619,427	1.09%	20	40-S0.5	0.63%	2.12%

The investment in Meter Vaults is approximately \$70.6 million representing roughly 1 percent of the total depreciable plant studied. The previously applied for life parameter for this account is an Iowa 20-R3, and the approved rate in service is 8.32 percent. However, Concentric is not aware of what the precise depreciation parameters were that produced the current rate in service. The retirements, additions and other plant transactions, for the period 1998 through 2022, were analyzed by the retirement rate method. There was no T-cut utilized for this account and retirements of \$4,051,351 were recorded for the period 2008 through 2022.

Concentric has noted that in the previous depreciation study this account was combined with 334.20 – Meter Installations for the purposes of Actuarial Analysis. However, after conversations with company personnel and analyzing the data sets for both accounts, Concentric has decided the data is robust enough to analyze independently. The previously applied for Iowa 20-R3 has a related Residual Measure of 0.1264 as opposed to the proposed Iowa 40-S0.5 which has a related Residual Measure of 0.2865, as depicted on page 6-138 of this report. The average age of retirements has steadily increased since 2007, increasing to a peak of 11.04 in 2019, with a slight dip down to 8.44 in 2022. The overall weighted average age of retirement in this account is 9.23 years. The proposed Iowa 40-S0.5 does not have as strong of a fit to the observed data, however the historical data is not expected to be indicative of future retirement patterns. As such, Concentric has relied upon peer analysis and discussions with NJAWC operations and management to select a more appropriate life.

A peer comparison of American water utilities Concentric has studied produced a range from 40 to 60 years and a comparison of peers used by other consultants produced a range of 20 to 40 years. Based on the above discussion and considerations, and on Concentric’s experience, the Iowa 40-S0.5 is a reasonable expectation for the investment in this account. As such, Concentric recommends the Iowa 40-S0.5 to represent the future expectations for the investment in this account.

As in the previous depreciation study, based on the commission standard in the state of New Jersey, the net salvage calculations for NJAWC were completed using a normalization average of the last several years of actual cost of removal and gross salvage expenditures. This standard is different than other jurisdictions in which American Water operates, so utilizing a peer analysis for net salvage accruals must be considered in this context. There was a five-year average of recorded net salvage activity used for this account which produced a total net salvage normalization amount of \$1,495,767,



resulting in a net salvage normalization rate of 2.12%, up from the approved net salvage normalization rate of 0.63%.

ACCOUNT 335.00 – HYDRANTS

Investment \$	Investment %	Previously Applied Life	Concentric Recommended Curves	Previously Approved Normalized Salvage Rate	Concentric Recommended Normalized Salvage Rate
\$196,483,855	3.04%	70	60-R2	1.49%	1.22%

The investment in Hydrants is approximately \$196.5 million representing roughly 3 percent of the total depreciable plant studied. The previously applied for life parameter for this account is an Iowa 70-R3, and the approved rate in service is 2.92 percent. However, Concentric is not aware of what the precise depreciation parameters were that produced the current rate in service. The retirements, additions and other plant transactions, for the period 1900 through 2022, were analyzed by the retirement rate method. There was no T-cut utilized for this account and retirements of \$18,731,385 were recorded for the period 2007 through 2022.

The previously applied for Iowa 70-R3 has a related Residual Measure of 1.5654 as opposed to the proposed Iowa 60-R2 which has a related Residual Measure of 0.5601, as depicted on page 6-140 of this report. Absent the peak in 2013 of 67.21, the average age of retirements has steadily decreased since 2007, moving from 45.44 in 2007 to 27.86 in 2022. The overall weighted average age of retirement in this account is 21.20 years. The proposed Iowa 60-R2 has both a stronger mathematical and visual fit than the previously applied for Iowa curve does. The Iowa 60-R2 fits the observed data robustly from 80 percent of plant surviving through 20 percent surviving, the part of the exposure curve that is “...relatively straight and is the portion of the curve that often best characterizes the survivor curve.”³ The proposed curve also results in a maximum life of roughly 112 years, which is extremely accurate to the observed data points on page 6-140.

A peer comparison of American water utilities Concentric has studied produced a range from 60 to 65 years and a comparison of peers used by other consultants produced a range of 62 to 70 years. Based on the above discussion and considerations, and on Concentric’s experience, the Iowa 60-R2 is a reasonable expectation for the investment in this account. As such, Concentric recommends the Iowa 60-R2 to represent the future expectations for the investment in this account.

As in the previous depreciation study, based on the commission standard in the state of New Jersey, the net salvage calculations for NJAWC were completed using a normalization average of the last several years of actual cost of removal and gross salvage expenditures. This standard is different than other jurisdictions in which American Water operates, so utilizing a peer analysis for net salvage accruals must be considered in this context. There was a five-year average of recorded net salvage activity used for this account which produced a total net salvage normalization amount of \$2,394,081, resulting in a net salvage normalization rate of 1.22%, down from the approved cost of removal rate of 1.49%.

³ Wolf, Frank K, and W. Chester Fitch, Depreciation Systems (Iowa State University Press, 1994), 47



OTHER ACCOUNTS

The above analysis provides the consideration relating to over 87 percent of the depreciable plant. Many of the accounts related to the remaining 13 percent of the depreciable plant studied as of December 31, 2022, are subjected to amortization accounting. This is proposed for a number of accounts that represent numerous units of property, but very small portions of depreciable water plant in service.



SECTION 4

4 CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

4.1 Calculation of Annual and Accrued Amortization

Amortization 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. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable water plant in service. The accounts and their amortization periods are as follows:

Account	Title	Amortization Period-Years
339.60	Misc. Intangible Plant - CPS	5
340.10	Office Furniture	20
340.20	Computer & Periphery - Equipment	8
340.30	Computer Software	10
340.31	Computer Software – Mainframe	8
340.50	Other Office Equipment	15
342.00	Stores Equipment	25
343.00	Tools, Shop, and Garage Equipment	25
344.00	Laboratory Equipment	25
346.00	Communication Equipment	15
346.10	Communication Equipment – Non-Telephone	15
346.19	Remote Control & Instrument	15
346.20	Communication Equipment – Telephone	15
347.00	Miscellaneous Equipment	20
348.00	Other Tangible Property	25

For the purpose of calculating annual amortization amounts, as of December 31, 2022, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage’s original cost where possible. The remaining book reserve is allocated among vintages with



an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

4.2 Monitoring of Book Accumulated Depreciation

The calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the amortization of book accumulated depreciation variances to insure complete recovery of capital over the life of the property.

The composite remaining life for use in the calculation of depreciation accruals is derived by developing the composite sum of the individual remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}} \quad (1)$$

The book costs and lives of the several vintages, which are summed in the foregoing equation, are defined by the estimated future survivor curve. In as much as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accrual}} \quad (2)$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc, Reserve}}{\sum \text{Whole Life Annual Accrual}} \quad (3)$$



SECTION 5

5 RESULTS OF THE STUDY

5.1 Qualification of Results

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage, and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the Straight-line method, using the ALG procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

5.2 Description of Detailed Tabulations

The following tables provides summaries by account of the original cost of investment, booked accumulated depreciation amounts, the required amount of annual depreciation expense, the required depreciation rate to be applied against the original cost of the account and the estimated composite remaining life of the surviving plant in service.

The detailed calculations of annual depreciation applicable to depreciable assets, as of December 31, 2022, are presented in account sequence starting in Section 5 – Page 5-2. The tables indicate the estimated average survivor curves used in the calculations. The tables set forth (for each installation year) the original cost, calculated accrued depreciation and the calculated annual accrual.

NEW JERSEY - AMERICAN WATER COMPANY

TOTAL SYSTEM
TABLE 1 SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND
ACCURED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN WATER PLANT
BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2022
TOTAL LIFE AND NET SALVAGE

ACCOUNT	DESCRIPTION	Truncation Date	Estimated Survivor Curve	Investment Percentage	Net Salvage Percent	Surviving Original Cost as of 12/31/2022	Booked Reserve	Future Accruals	Annual Accrual Amount	Annual Accrual Rate	Composite Remaining Life	Normalization Accrual Amount	Normalization Rate	Total Annual Accrual	Total Depreciation Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
STRUCTURES AND IMPROVEMENTS															
304.100	Supply		55-S0	1.13% *	0%	\$73,241,806	\$2,927,021	\$70,314,785	\$1,446,968	1.98%	49.1	549,785	0.75%	1,996,753	2.73%
304.200	Pumping		70-R2	1.35% *	0%	\$87,269,461	\$38,456,099	\$48,813,362	\$900,049	1.03%	51.8	83,064	0.10%	983,113	1.13%
304.300	Treatment		70-R2	5.34% *	0%	\$345,213,949	\$109,682,056	\$235,531,893	\$4,086,248	1.18%	56.2	328,579	0.10%	4,414,827	1.28%
304.310	Treatment - Handl		70-R2	0.12%	0%	\$7,835,773	\$4,491,247	\$3,344,526	\$63,892	0.82%	51.7	7,458	0.10%	71,350	0.91%
304.400	Transmission and Distribution		45-S0.5	0.36%	0%	\$23,167,372	\$7,205,535	\$15,961,837	\$423,306	1.83%	35.5	60,276	0.26%	483,582	2.09%
304.500	General		30-R1.5	1.68% *	0%	\$108,414,415	\$12,670,460	\$95,743,955	\$4,022,808	3.71%	24.5	302,691	0.28%	4,325,499	3.99%
304.600	Office Buildings		45-S0	0.92%	0%	\$59,604,247	\$5,915,557	\$53,688,690	\$1,324,487	2.22%	40.5	80,489	0.14%	1,404,976	2.36%
304.610	HVAC		45-S0	0.04%	0%	\$2,690,218	\$33,110	\$2,657,109	\$61,598	2.29%	43.1	9,693	0.36%	71,291	2.65%
304.700	Store, Shop and Garage		50-R2.5	0.15%	0%	\$9,926,946	\$4,911,824	\$5,015,122	\$205,501	2.07%	24.5	7,271	0.07%	212,772	2.14%
304.800	Miscellaneous		40-S1.5	0.09%	0%	\$5,942,436	\$5,700,902	\$241,535	\$6,116	0.10%	18.7	2,041	0.03%	8,157	0.14%
	TOTAL STRUCTURES AND IMPROVEMENTS					\$723,306,624	\$191,993,810	\$531,312,814	\$12,540,973	1.73%		\$1,431,347		\$13,972,320	1.93%
305.000	Collecting and Impounding Reservoirs		90-S1	0.34%	0%	\$22,162,969	\$4,238,135	\$17,924,834	\$310,832	1.40%	60.4	10,000	0.05%	320,832	1.45%
306.000	Lake, River and Other Intakes		55-R3	0.16%	0%	\$10,355,895	\$2,990,153	\$7,365,742	\$249,582	2.41%	30.7	9,907	0.10%	259,489	2.51%
307.000	Wells and Springs		50-R3	0.98%	0%	\$63,384,222	\$25,800,366	\$37,583,856	\$996,807	1.57%	33.8	214,111	0.34%	1,210,918	1.91%
308.000	Infiltration Galleries and Tunnels		70-R2.5	0.15%	0%	\$9,745,367	\$4,960,207	\$4,785,160	\$103,039	1.06%	46.2	-	0.00%	103,039	1.06%
309.000	Supply Mains		82-S1.5	0.50%	0%	\$32,382,955	\$8,678,837	\$23,704,118	\$380,446	1.18%	61.8	243	0.00%	380,889	1.18%
310.000	Power Generation Equipment		47-R4	0.76%	0%	\$48,955,855	\$14,395,099	\$34,560,756	\$1,002,805	2.05%	34.1	11,674	0.02%	1,014,479	2.07%
310.200	Other Power Generation Equipment		30-R2.5	0.00%	0%	\$299,607	\$149,833	\$149,774	\$9,817	3.28%	15.2	-	0.00%	9,817	3.28%
	TOTAL PUMPING EQUIPMENT					\$188,400,530	\$74,142,312	\$114,258,218	\$3,764,610	2.00%		\$546,344		\$4,310,954	2.29%
PURIFICATION SYSTEM															
320.100	Water Treatment Equipment - Non-Media		60-S0	8.04% *	0%	\$519,802,807	\$208,641,799	\$311,161,008	\$6,200,755	1.19%	47.6	1,546,681	0.30%	7,747,436	1.49%
320.200	Water Treatment Equipment - Filter Media		10-S0.5	0.44%	0%	\$28,333,789	\$12,040,176	\$16,293,612	\$2,361,079	8.33%	6.5	111,107	0.39%	2,472,186	8.73%
	TOTAL PURIFICATION SYSTEM					\$548,136,595	\$220,681,975	\$327,454,620	\$8,561,834	1.56%		\$1,657,788		\$10,219,622	1.86%
330.000	Dist Reservoirs & Standpipes		72-R2	0.63%	0%	\$40,748,153	\$8,421,782	\$32,326,371	\$595,741	1.46%	55.0	131,340	0.32%	727,081	1.78%
330.002	Tank Original Painting		72-R2	0.00%	0%	\$99,272	\$21,627	\$77,645	\$1,292	1.30%	60.1	320	0.32%	1,612	1.62%
330.100	Elevated Tanks & Standpipes		72-R2	1.02% *	0%	\$66,082,821	\$28,873,482	\$37,209,339	\$658,109	1.00%	52.0	212,999	0.32%	871,108	1.32%
330.200	Ground Level Tanks		72-R2	0.22%	0%	\$14,304,505	\$2,103,966	\$12,200,539	\$196,016	1.37%	62.1	46,107	0.32%	242,123	1.69%
330.300	Below Ground Tanks		72-R2	0.08%	0%	\$5,440,221	\$1,657,567	\$3,782,654	\$68,401	1.26%	55.3	17,535	0.32%	85,936	1.58%
330.400	Clearwell		72-R2	0.00%	0%	\$85,696	\$104,761	\$-19,065	\$0	0.00%	60.0	-	0.32%	276	0.32%
	TOTAL ACCOUNT 330					\$126,760,668	\$41,183,185	\$85,577,483	\$1,519,559	1.20%		\$408,577		\$1,928,136	1.52%
331.001	TD Mains		105-R3	43.16% *	0%	\$2,789,862,916	\$305,870,225	\$2,483,992,691	\$27,807,313	1.00%	90.1	13,847,633	0.50%	41,654,946	1.49%
332.000	Fire Mains		65-S0.5	0.03%	0%	\$2,128,522	\$188,886	\$1,939,636	\$38,251	1.80%	51.2	123,532	5.80%	161,783	7.60%
	TOTAL MAINS					\$2,791,991,437	\$306,059,110	\$2,485,932,327	\$27,845,564	1.00%		\$13,971,165		\$41,816,729	1.50%
333.000	Services		70-R2.5	11.50% *	0%	\$743,359,335	\$106,395,664	\$636,963,671	\$10,995,227	1.48%	58.5	5,925,522	0.80%	16,920,749	2.28%
METERS															
334.100	Meters		12-S0	4.90% *	0%	\$316,793,625	\$119,717,720	\$197,075,905	\$25,971,822	8.20%	7.4	4,292,692	1.36%	30,264,514	9.55%
	TOTAL METERS					\$316,793,625	\$119,717,720	\$197,075,905	\$25,971,822	8.20%		\$4,292,692		\$30,264,514	9.55%
334.200	Meter Installations		60-R3	2.88% *	0%	\$186,256,879	\$79,185,065	\$107,071,815	\$2,124,454	1.14%	46.1	1,236,273	0.66%	3,360,727	1.80%
334.300	Meter Vaults		40-S0.5	1.09% *	0%	\$70,619,427	\$17,054,766	\$53,564,661	\$1,573,686	2.23%	33.8	1,275,767	2.12%	3,069,453	4.35%
335.000	Hydrants		60-R2	3.04% *	0%	\$196,483,855	\$16,067,036	\$180,416,819	\$3,736,953	1.90%	49.8	2,394,081	1.22%	6,131,034	3.12%
336.000	Backflow Preventers		40-S2.5	0.00%	0%	\$231,963	\$8,577	\$223,386	\$5,817	2.51%	38.4	-	0.00%	5,817	2.51%
339.100	Other P/E - Intangible		30-R3	0.08%	0%	\$5,141,791	\$732,292	\$4,409,500	\$283,647	5.52%	23.9	-	0.00%	283,647	5.52%
339.200	Other P/E - Supply		30-R3	0.01%	0%	\$641,631	\$29,070	\$612,561	\$37,015	5.77%	21.7	-	0.00%	37,015	5.77%
339.300	Other P/E - Treatment		50-R2.5	0.02%	0%	\$1,202,555	\$552,887	\$649,668	\$16,023	1.33%	40.0	-	0.00%	16,023	1.33%
339.400	Other P/E - WT Res Hand Equip		45-R3	0.09%	0%	\$5,947,444	\$1,781,528	\$4,165,916	\$134,084	2.25%	31.2	-	0.00%	134,084	2.25%
339.500	Other P/E - Transmission and Distribution		20-R3	0.01%	0%	\$596,458	\$513,197	\$83,261	\$5,131	0.86%	14.9	-	0.00%	5,131	0.86%
339.600	Other P/E-CP&S		5-SQ	0.19%	0%	\$12,514,829	\$11,091,957	\$1,422,872	\$477,986	3.82%	1.4	159	0.00%	478,145	3.82%
OFFICE FURNITURE AND EQUIPMENT															
340.100	Office Furniture & Equip		20-SQ	0.12%	0%	\$7,586,506	\$3,060,392	\$4,526,115	\$1,160,909	15.30%	7.0	3,257	0.04%	1,164,166	15.35%
340.200	Comp & Periph Equip		8-SQ	0.09%	0%	\$5,540,990	\$7,491,700	-\$1,950,710	\$0	0.00%	5.4	10,865	0.20%	10,865	0.20%
340.300	Computer Software		10-SQ	2.14%	0%	\$138,352,245	\$63,610,280	\$74,741,965	\$16,645,789	12.03%	5.0	652	0.00%	16,646,441	12.03%
340.310	Computer Software - Mainframe		8-SQ	0.00%	0%	\$195,201	\$4,686,626	-\$4,491,425	\$0	0.00%	3.5	-	0.00%	-	0.00%
340.500	Other Office Equipment		15-SQ	0.00%	0%	\$6,939	\$426,146	-\$419,207	\$0	0.00%	11.5	-	0.00%	-	0.00%
	TOTAL OFFICE FURNITURE AND EQUIPMENT					\$151,681,881	\$79,275,144	\$72,406,737	\$17,806,698	11.74%		\$14,774		\$17,821,472	11.75%

NEW JERSEY - AMERICAN WATER COMPANY

TOTAL SYSTEM

TABLE 1 SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN WATER PLANT BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2022
TOTAL LIFE AND NET SALVAGE

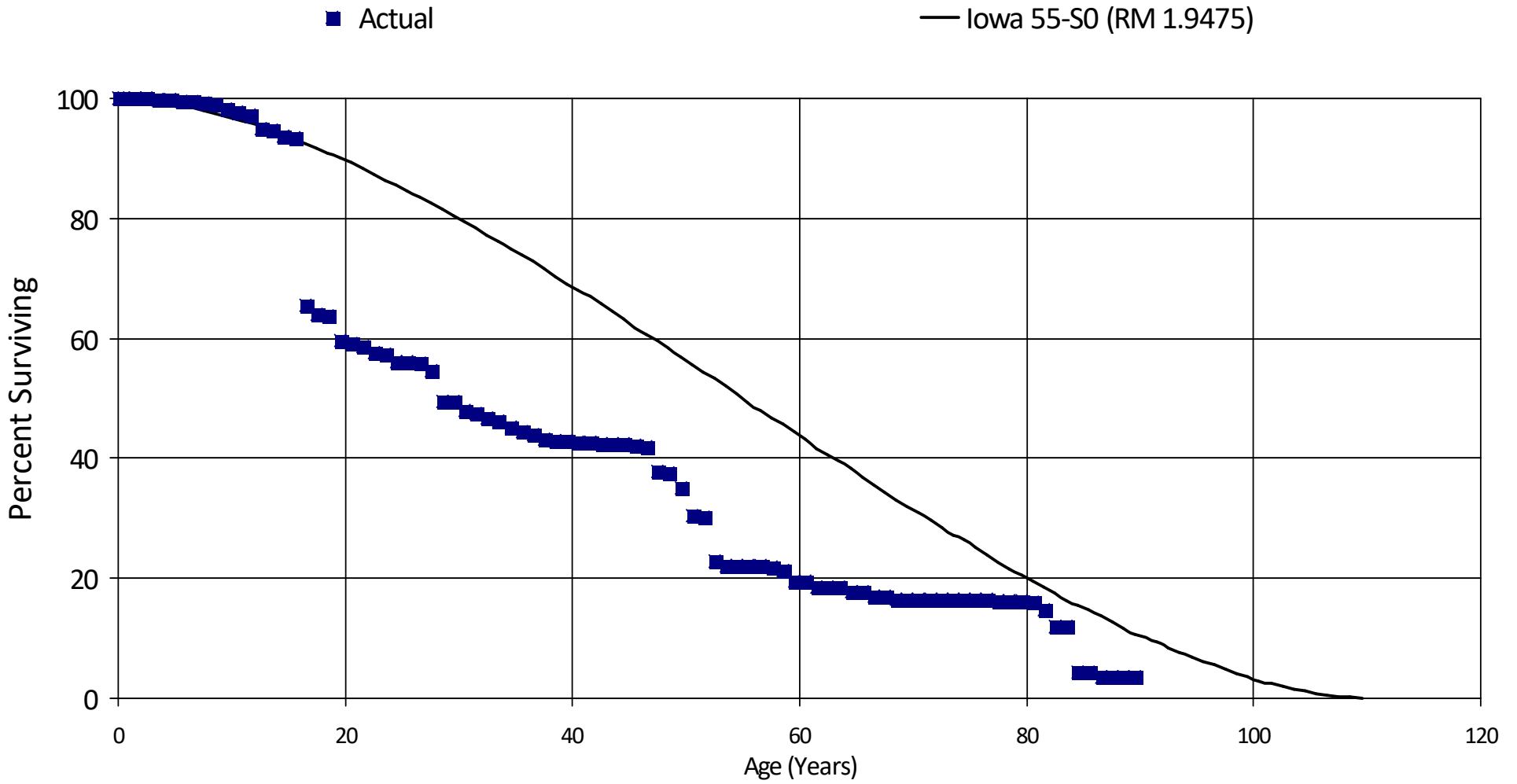
ACCOUNT	DESCRIPTION	Truncation Date	Estimated Survivor Curve	Investment Percentage	Net Salvage Percent	Surviving Original Cost as of 12/31/2022	Booked Reserve	Future Accruals	Annual Accrual Amount	Annual Accrual Rate	Composite Remaining Life	Normalization Accrual Amount	Normalization Rate	Total Annual Accrual	Total Depreciation Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TRANSPORTATION EQUIPMENT															
341.001	Transportation Equipment - Not Classified		15-L2	0.07%	0%	\$4,397,855	\$1,362,288	\$3,035,567	\$229,355	5.22%	11.5	-	0.00%	229,355	5.22%
341.100	Light Duty Trucks		10-L2	0.29%	0%	\$18,633,642	\$8,413,414	\$10,220,228	\$1,501,670	8.06%	6.5	(10,413)	-0.06%	1,491,257	8.00%
341.200	Heavy Duty Trucks		15-L2	0.36%	0%	\$23,043,914	\$7,606,415	\$15,437,499	\$1,578,991	6.85%	9.8	(93,007)	-0.40%	1,485,984	6.45%
341.300	Autos		10-S0.5	0.07%	0%	\$4,595,525	\$2,400,280	\$2,195,245	\$276,785	6.02%	6.1	(67,412)	-1.47%	209,373	4.56%
341.400	Other		20-S2.5	0.12%	0%	\$7,921,530	\$2,447,892	\$5,473,638	\$432,114	5.45%	13.0	(18,470)	-0.23%	413,644	5.22%
TOTAL TRANSPORTATION EQUIPMENT						\$58,592,466	\$22,230,288	\$36,362,178	\$4,018,915	6.86%		-\$189,302		\$3,829,613	6.54%
OTHER GENERAL PLANT															
342.000	Stores Equipment		25-SQ	0.03%	0%	\$1,770,617	\$1,130,535	\$640,082	\$113,558	6.41%	7.7	(24,536)	-1.39%	89,022	5.03%
343.000	Tools, Shop, and Garage Equipment		25-SQ	0.28%	0%	\$18,284,368	\$6,245,370	\$12,038,998	\$797,506	4.36%	15.9	13,097	0.07%	810,603	4.43%
344.000	Laboratory Equipment		20-SQ	0.05%	0%	\$3,476,208	\$2,901,753	\$574,455	\$37,504	1.08%	7.4	140	0.00%	37,644	1.08%
345.000	Power Operated Equipment		25-R2.5	0.04%	0%	\$2,765,847	\$1,366,069	\$1,399,778	\$89,239	3.23%	15.3	11,418	0.41%	100,657	3.64%
346.000	Communication Equipment		15-SQ	0.47%	0%	\$30,429,848	-\$488,593	\$30,918,441	\$2,640,162	8.68%	12.7	23,962	0.08%	2,664,124	8.75%
346.100	Communication Equipment - Non-Telephone		15-SQ	0.18%	0%	\$11,884,186	\$2,753,808	\$9,130,378	\$669,588	5.63%	12.7	2,226	0.02%	671,814	5.65%
346.190	Remote Control and Instrumentation		15-SQ	0.65%	0%	\$41,941,697	\$18,729,657	\$23,212,041	\$2,748,280	6.55%	8.3	118,945	0.28%	2,867,225	6.84%
346.200	Communication Equipment - Telephone		15-SQ	0.02%	0%	\$1,507,635	\$1,833,106	-\$325,471	\$0	0.00%	4.6	1,622	0.11%	1,622	0.11%
347.000	Miscellaneous Equipment		25-SQ	0.55%	0%	\$35,856,809	\$5,815,274	\$30,041,536	\$1,472,997	4.11%	20.6	109,572	0.31%	1,582,569	4.41%
348.000	* Other Tangible Property		25-SQ	0.01%	0%	\$695,542	\$231,815	\$463,727	\$31,983	4.60%	15.5	-	0.00%	31,983	4.60%
TOTAL OTHER GENERAL PLANT						\$148,612,757	\$40,518,794	\$108,093,963	\$8,600,817	5.79%		\$256,448		\$8,857,265	5.96%
Total Depreciable Plant						\$6,464,559,621	\$1,390,427,007	\$5,074,132,614	\$133,074,343	2.06%		\$33,687,571		\$166,761,914	2.58%
Non Depreciable Plant															
301.000	Organization					\$619,324									
302.000	Franchises and Consents					\$186,588									
303.200	Land and Land Rights - Source of Supply					\$9,319,234									
303.300	Land and Land Rights - Pumping					\$1,205,396									
303.400	Land and Land Rights - Water Treatment					\$6,903,304									
303.500	Land and Land Rights - Transmission and Distribution					\$17,183,822									
303.600	Land and Land Rights - General					\$266,051									
Total Non Depreciable Plant						\$35,683,719									
TOTAL PLANT						\$6,500,243,340									



SECTION 6

6 RETIREMENT RATE ANALYSIS

New Jersey - American Water Company
Account 304.100 - Structures and Improvements - Supply
 Placement Band - 1932 - 2022 Experience Band - 2008 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 304.100 - Structures and Improvements - Supply

Placement Band - 1932 - 2022 Experience Band - 2008 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	82,165,959	1,200	0.00001	0.99999	100.00
0.5	72,475,025	8,637	0.00012	0.99988	100.00
1.5	70,060,565	62,708	0.00090	0.99910	99.99
2.5	48,381,822	32,346	0.00067	0.99933	99.90
3.5	45,248,765	51,366	0.00114	0.99886	99.83
4.5	42,430,986	58,098	0.00137	0.99863	99.72
5.5	39,602,626	17,788	0.00045	0.99955	99.58
6.5	37,824,182	114,753	0.00303	0.99697	99.54
7.5	33,598,057	65,194	0.00194	0.99806	99.24
8.5	29,880,820	246,799	0.00826	0.99174	99.05
9.5	23,742,467	131,748	0.00555	0.99445	98.23
10.5	22,873,901	109,295	0.00478	0.99522	97.68
11.5	21,816,121	504,482	0.02312	0.97688	97.21
12.5	21,182,564	56,911	0.00269	0.99731	94.96
13.5	19,900,866	242,309	0.01218	0.98782	94.70
14.5	16,869,555	39,704	0.00235	0.99765	93.55
15.5	16,764,163	5,020,801	0.29950	0.70050	93.33
16.5	11,113,025	256,169	0.02305	0.97695	65.38
17.5	8,953,362	20,562	0.00230	0.99770	63.87
18.5	7,683,554	479,643	0.06242	0.93758	63.72
19.5	5,705,539	48,781	0.00855	0.99145	59.74
20.5	5,643,428	62,725	0.01111	0.98889	59.23
21.5	5,527,248	100,378	0.01816	0.98184	58.57
22.5	5,380,057	15,319	0.00285	0.99715	57.51
23.5	3,932,171	82,960	0.02110	0.97890	57.35
24.5	3,577,313	5,843	0.00163	0.99837	56.14
25.5	3,531,091	14,804	0.00419	0.99581	56.05
26.5	3,359,949	80,547	0.02397	0.97603	55.82

New Jersey - American Water Company

Account 304.100 - Structures and Improvements - Supply

Placement Band - 1932 - 2022 Experience Band - 2008 - 2022

27.5	3,266,099	301,311	0.09225	0.90775	54.48
28.5	2,507,551	2,524	0.00101	0.99899	49.45
29.5	2,499,414	72,051	0.02883	0.97117	49.40
30.5	2,359,993	24,410	0.01034	0.98966	47.98
31.5	2,281,070	33,690	0.01477	0.98523	47.48
32.5	1,101,436	11,816	0.01073	0.98927	46.78
33.5	1,074,486	25,687	0.02391	0.97609	46.28
34.5	1,027,568	14,796	0.01440	0.98560	45.17
35.5	979,352	12,059	0.01231	0.98769	44.52
36.5	931,745	14,788	0.01587	0.98413	43.97
37.5	881,862	6,462	0.00733	0.99267	43.27
38.5	864,712	0	0.00000	1.00000	42.95
39.5	860,682	6,184	0.00719	0.99281	42.95
40.5	821,955	0	0.00000	1.00000	42.64
41.5	819,909	4,689	0.00572	0.99428	42.64
42.5	815,220	825	0.00101	0.99899	42.40
43.5	814,395	826	0.00101	0.99899	42.36
44.5	813,474	2,798	0.00344	0.99656	42.32
45.5	810,677	3,743	0.00462	0.99538	42.17
46.5	806,929	80,080	0.09924	0.90076	41.98
47.5	726,738	2,770	0.00381	0.99619	37.81
48.5	723,968	50,799	0.07017	0.92983	37.67
49.5	634,169	85,082	0.13416	0.86584	35.03
50.5	549,087	2,169	0.00395	0.99605	30.33
51.5	520,371	128,140	0.24625	0.75375	30.21
52.5	392,232	11,269	0.02873	0.97127	22.77
53.5	378,469	56	0.00015	0.99985	22.12
54.5	147,253	629	0.00427	0.99573	22.12
55.5	146,624	287	0.00196	0.99804	22.03
56.5	135,555	892	0.00658	0.99342	21.99
57.5	134,663	4,029	0.02992	0.97008	21.85

New Jersey - American Water Company

Account 304.100 - Structures and Improvements - Supply

Placement Band - 1932 - 2022 Experience Band - 2008 - 2022

58.5	129,008	10,324	0.08003	0.91997	21.20
59.5	117,833	219	0.00186	0.99814	19.50
60.5	117,614	6,133	0.05215	0.94785	19.46
61.5	111,480	0	0.00000	1.00000	18.45
62.5	111,480	0	0.00000	1.00000	18.45
63.5	94,427	4,061	0.04301	0.95699	18.45
64.5	90,366	0	0.00000	1.00000	17.66
65.5	90,366	3,891	0.04306	0.95694	17.66
66.5	86,475	0	0.00000	1.00000	16.90
67.5	86,475	2,097	0.02425	0.97575	16.90
68.5	84,378	0	0.00000	1.00000	16.49
69.5	84,378	0	0.00000	1.00000	16.49
70.5	77,903	0	0.00000	1.00000	16.49
71.5	77,903	0	0.00000	1.00000	16.49
72.5	77,903	0	0.00000	1.00000	16.49
73.5	77,903	0	0.00000	1.00000	16.49
74.5	77,903	0	0.00000	1.00000	16.49
75.5	77,903	41	0.00053	0.99947	16.49
76.5	77,862	880	0.01130	0.98870	16.48
77.5	76,982	0	0.00000	1.00000	16.29
78.5	76,982	0	0.00000	1.00000	16.29
79.5	76,982	1,697	0.02204	0.97796	16.29
80.5	75,285	5,168	0.06865	0.93135	15.93
81.5	70,117	13,839	0.19737	0.80263	14.84
82.5	56,278	0	0.00000	1.00000	11.91
83.5	56,278	35,367	0.62844	0.37156	11.91
84.5	20,910	105	0.00502	0.99498	4.43
85.5	20,806	3,601	0.17308	0.82692	4.41
86.5	9,298	0	0.00000	1.00000	3.65
87.5	9,165	0	0.00000	1.00000	3.65
88.5	9,165	0	0.00000	1.00000	3.65

New Jersey - American Water Company

Account 304.100 - Structures and Improvements - Supply

Placement Band - 1932 - 2022 Experience Band - 2008 - 2022

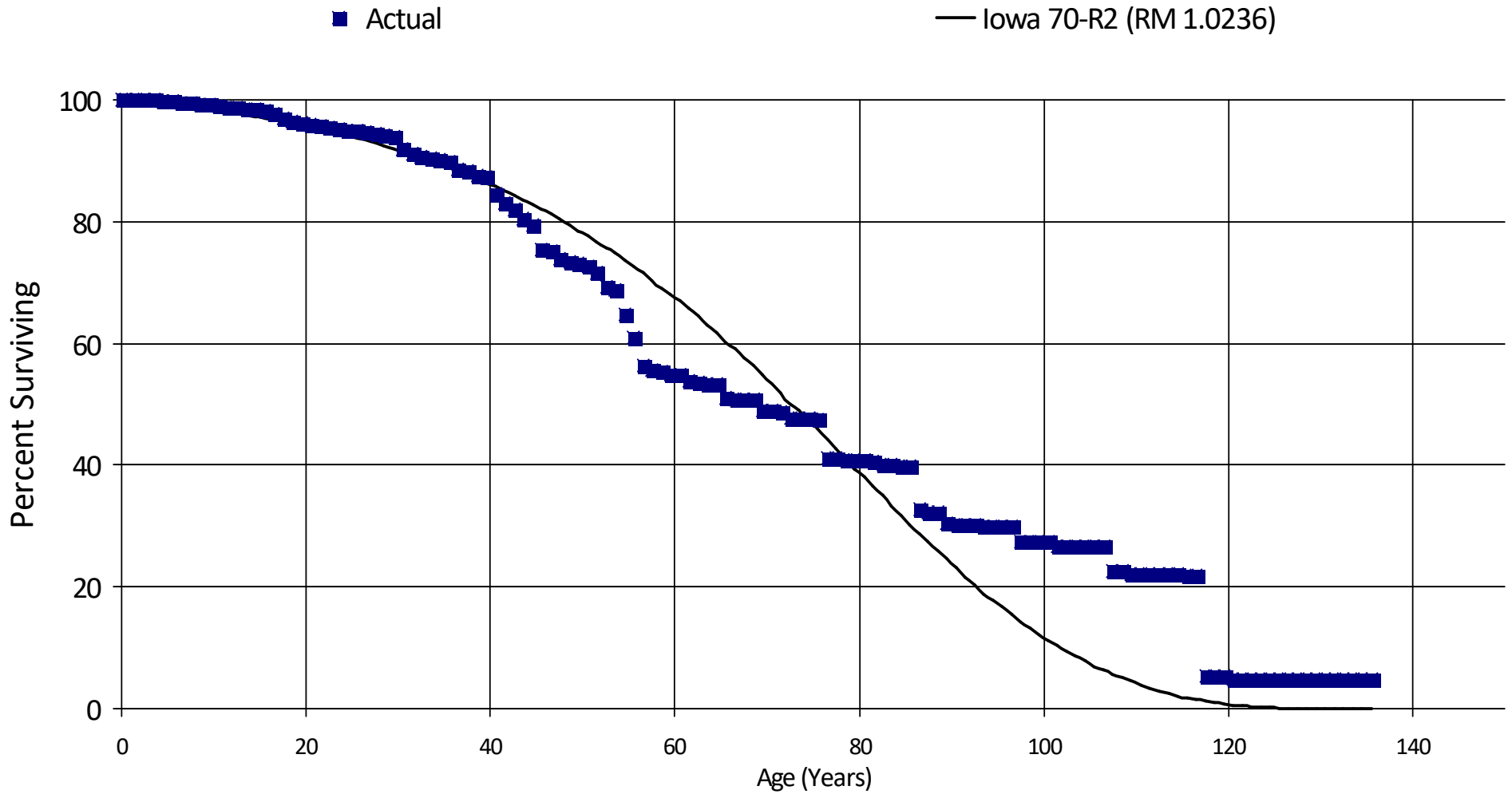
89.5	9,165	0	0.00000	1.00000	3.65
	Totals:	8,924,154			

New Jersey - American Water Company

Account 304.230 - Structures and Improvements - Pumping and Treatment

Placement Band - 1886 - 2022 Experience Band - 2007 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 304.230 - Structures and Improvements - Pumping and Treatment

Placement Band - 1886 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	450,537,645	0	0.00000	1.00000	100.00
0.5	444,376,789	296,726	0.00067	0.99933	100.00
1.5	441,484,120	11,134	0.00003	0.99997	99.93
2.5	426,806,137	171,517	0.00040	0.99960	99.93
3.5	418,861,032	289,754	0.00069	0.99931	99.89
4.5	382,279,751	588,454	0.00154	0.99846	99.82
5.5	376,211,818	972,386	0.00258	0.99742	99.67
6.5	362,891,569	152,666	0.00042	0.99958	99.41
7.5	356,968,411	291,480	0.00082	0.99918	99.37
8.5	341,162,957	363,053	0.00106	0.99894	99.29
9.5	337,526,907	857,409	0.00254	0.99746	99.18
10.5	251,438,267	310,831	0.00124	0.99876	98.93
11.5	239,887,167	394,630	0.00165	0.99835	98.81
12.5	236,098,423	188,365	0.00080	0.99920	98.65
13.5	233,228,409	392,982	0.00168	0.99832	98.57
14.5	215,042,191	420,387	0.00195	0.99805	98.40
15.5	211,098,797	903,844	0.00428	0.99572	98.21
16.5	196,467,417	1,924,989	0.00980	0.99020	97.79
17.5	190,578,990	535,879	0.00281	0.99719	96.83
18.5	188,945,744	592,208	0.00313	0.99687	96.56
19.5	186,788,921	533,108	0.00285	0.99715	96.26
20.5	177,132,910	545,693	0.00308	0.99692	95.99
21.5	164,589,816	598,041	0.00363	0.99637	95.69
22.5	162,744,916	189,647	0.00117	0.99883	95.34
23.5	159,292,605	429,882	0.00270	0.99730	95.23
24.5	154,102,305	188,458	0.00122	0.99878	94.97
25.5	145,916,609	342,347	0.00235	0.99765	94.85
26.5	74,388,585	261,357	0.00351	0.99649	94.63

New Jersey - American Water Company

Account 304.230 - Structures and Improvements - Pumping and Treatment

Placement Band - 1886 - 2022 Experience Band - 2007 - 2022

27.5	61,427,327	141,798	0.00231	0.99769	94.30
28.5	57,045,702	151,112	0.00265	0.99735	94.08
29.5	52,157,355	1,136,823	0.02180	0.97820	93.83
30.5	39,055,292	321,191	0.00822	0.99178	91.78
31.5	37,054,141	146,021	0.00394	0.99606	91.03
32.5	28,279,345	118,775	0.00420	0.99580	90.67
33.5	25,280,569	72,348	0.00286	0.99714	90.29
34.5	23,852,688	26,878	0.00113	0.99887	90.03
35.5	20,006,706	272,766	0.01363	0.98637	89.93
36.5	18,250,492	51,817	0.00284	0.99716	88.70
37.5	16,569,315	183,831	0.01109	0.98891	88.45
38.5	15,893,360	31,845	0.00200	0.99800	87.47
39.5	14,983,478	464,010	0.03097	0.96903	87.30
40.5	10,080,818	202,230	0.02006	0.97994	84.60
41.5	8,434,148	93,871	0.01113	0.98887	82.90
42.5	7,944,585	146,919	0.01849	0.98151	81.98
43.5	7,599,115	98,998	0.01303	0.98697	80.46
44.5	6,601,459	334,728	0.05071	0.94929	79.41
45.5	6,026,537	19,294	0.00320	0.99680	75.38
46.5	5,698,221	100,932	0.01771	0.98229	75.14
47.5	5,596,430	39,429	0.00705	0.99295	73.81
48.5	5,507,052	17,817	0.00324	0.99676	73.29
49.5	4,079,705	29,046	0.00712	0.99288	73.05
50.5	3,818,637	52,002	0.01362	0.98638	72.53
51.5	3,622,460	109,753	0.03030	0.96970	71.54
52.5	3,350,675	28,127	0.00839	0.99161	69.37
53.5	3,144,696	184,624	0.05871	0.94129	68.79
54.5	2,859,788	174,250	0.06093	0.93907	64.75
55.5	2,441,170	181,676	0.07442	0.92558	60.80
56.5	2,173,059	26,765	0.01232	0.98768	56.28
57.5	1,824,478	12,522	0.00686	0.99314	55.59

New Jersey - American Water Company

Account 304.230 - Structures and Improvements - Pumping and Treatment

Placement Band - 1886 - 2022 Experience Band - 2007 - 2022

58.5	1,424,175	8,573	0.00602	0.99398	55.21
59.5	1,309,817	4,343	0.00332	0.99668	54.88
60.5	1,202,068	22,010	0.01831	0.98169	54.70
61.5	1,084,731	4,958	0.00457	0.99543	53.70
62.5	1,036,032	994	0.00096	0.99904	53.45
63.5	1,022,053	2,453	0.00240	0.99760	53.40
64.5	988,852	43,812	0.04431	0.95569	53.27
65.5	932,236	3,286	0.00352	0.99648	50.91
66.5	698,316	901	0.00129	0.99871	50.73
67.5	622,866	0	0.00000	1.00000	50.66
68.5	591,421	20,215	0.03418	0.96582	50.66
69.5	558,408	617	0.00110	0.99890	48.93
70.5	515,375	1,576	0.00306	0.99694	48.88
71.5	512,100	10,554	0.02061	0.97939	48.73
72.5	499,967	900	0.00180	0.99820	47.73
73.5	496,383	48	0.00010	0.99990	47.64
74.5	484,492	812	0.00168	0.99832	47.64
75.5	483,680	66,239	0.13695	0.86305	47.56
76.5	417,441	185	0.00044	0.99956	41.05
77.5	414,727	644	0.00155	0.99845	41.03
78.5	414,083	186	0.00045	0.99955	40.97
79.5	413,897	322	0.00078	0.99922	40.95
80.5	413,575	2,123	0.00513	0.99487	40.92
81.5	410,280	5,105	0.01244	0.98756	40.71
82.5	403,935	974	0.00241	0.99759	40.20
83.5	402,961	2,540	0.00630	0.99370	40.10
84.5	400,312	924	0.00231	0.99769	39.85
85.5	398,050	71,365	0.17929	0.82071	39.76
86.5	326,685	3,289	0.01007	0.98993	32.63
87.5	323,122	735	0.00227	0.99773	32.30
88.5	322,388	16,812	0.05215	0.94785	32.23

New Jersey - American Water Company

Account 304.230 - Structures and Improvements - Pumping and Treatment

Placement Band - 1886 - 2022 Experience Band - 2007 - 2022

89.5	305,576	3,227	0.01056	0.98944	30.55
90.5	140,703	130	0.00092	0.99908	30.23
91.5	133,995	0	0.00000	1.00000	30.20
92.5	100,971	715	0.00708	0.99292	30.20
93.5	98,545	0	0.00000	1.00000	29.99
94.5	97,612	0	0.00000	1.00000	29.99
95.5	96,791	309	0.00319	0.99681	29.99
96.5	94,470	7,748	0.08202	0.91798	29.89
97.5	85,641	0	0.00000	1.00000	27.44
98.5	77,054	0	0.00000	1.00000	27.44
99.5	77,054	194	0.00252	0.99748	27.44
100.5	76,554	1,944	0.02539	0.97461	27.37
101.5	74,610	0	0.00000	1.00000	26.68
102.5	70,630	0	0.00000	1.00000	26.68
103.5	70,630	0	0.00000	1.00000	26.68
104.5	70,630	0	0.00000	1.00000	26.68
105.5	70,630	0	0.00000	1.00000	26.68
106.5	70,630	10,879	0.15403	0.84597	26.68
107.5	59,751	0	0.00000	1.00000	22.57
108.5	59,751	1,057	0.01769	0.98231	22.57
109.5	58,694	0	0.00000	1.00000	22.17
110.5	58,694	0	0.00000	1.00000	22.17
111.5	58,694	0	0.00000	1.00000	22.17
112.5	58,694	0	0.00000	1.00000	22.17
113.5	14,294	1	0.00007	0.99993	22.17
114.5	14,294	163	0.01140	0.98860	22.17
115.5	14,130	0	0.00000	1.00000	21.92
116.5	14,130	10,656	0.75413	0.24587	21.92
117.5	2,258	0	0.00000	1.00000	5.39
118.5	2,258	0	0.00000	1.00000	5.39
119.5	2,258	288	0.12752	0.87248	5.39

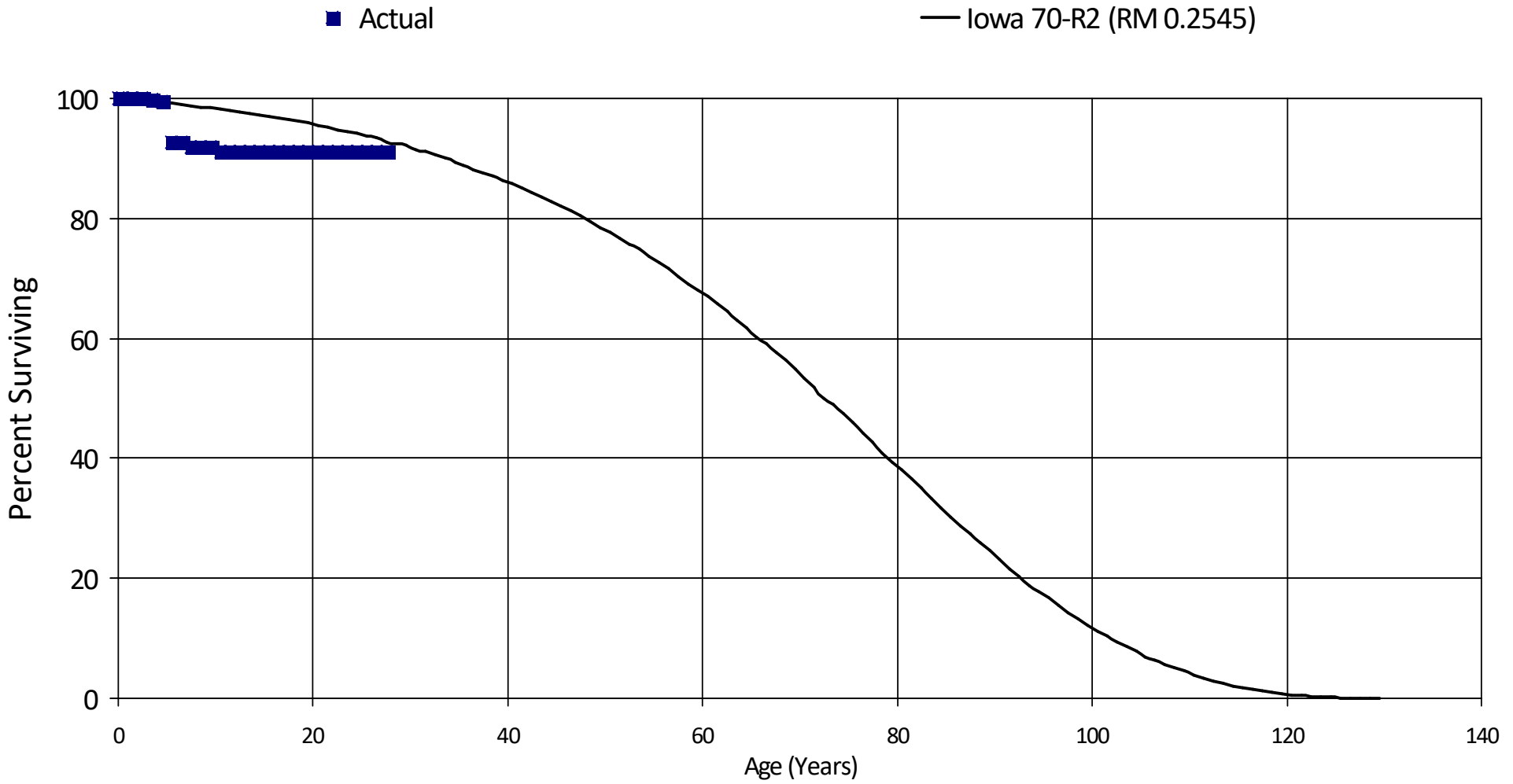
New Jersey - American Water Company

Account 304.230 - Structures and Improvements - Pumping and Treatment

Placement Band - 1886 - 2022 Experience Band - 2007 - 2022

120.5	1,970	0	0.00000	1.00000	4.70
121.5	1,970	0	0.00000	1.00000	4.70
122.5	1,970	0	0.00000	1.00000	4.70
123.5	1,970	0	0.00000	1.00000	4.70
124.5	1,970	0	0.00000	1.00000	4.70
125.5	1,970	0	0.00000	1.00000	4.70
126.5	1,970	0	0.00000	1.00000	4.70
127.5	1,970	0	0.00000	1.00000	4.70
128.5	1,970	0	0.00000	1.00000	4.70
129.5	1,970	0	0.00000	1.00000	4.70
130.5	1,970	0	0.00000	1.00000	4.70
131.5	1,970	0	0.00000	1.00000	4.70
132.5	856	0	0.00000	1.00000	4.70
133.5	856	0	0.00000	1.00000	4.70
134.5	856	0	0.00000	1.00000	4.70
135.5	856	0	0.00000	1.00000	4.70
Totals:		18,054,231			

New Jersey - American Water Company
Account 304.310 - Structures and Improvements - Treatment - Handl
 Placement Band - 1994 - 2022 Experience Band - 2008 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 304.310 - Structures and Improvements - Treatment - Handl

Placement Band - 1994 - 2022 Experience Band - 2008 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	8,589,183	0	0.00000	1.00000	100.00
0.5	8,589,183	0	0.00000	1.00000	100.00
1.5	8,589,183	2,272	0.00026	0.99974	100.00
2.5	8,586,911	22,745	0.00265	0.99735	99.97
3.5	8,528,855	8,229	0.00096	0.99904	99.71
4.5	8,520,627	594,436	0.06976	0.93024	99.61
5.5	7,926,190	0	0.00000	1.00000	92.66
6.5	7,926,190	64,722	0.00817	0.99183	92.66
7.5	7,779,632	0	0.00000	1.00000	91.90
8.5	7,779,632	2,911	0.00037	0.99963	91.90
9.5	7,711,556	56,320	0.00730	0.99270	91.87
10.5	7,655,236	0	0.00000	1.00000	91.20
11.5	7,655,236	0	0.00000	1.00000	91.20
12.5	7,650,093	0	0.00000	1.00000	91.20
13.5	7,642,333	0	0.00000	1.00000	91.20
14.5	7,369,991	1,775	0.00024	0.99976	91.20
15.5	7,368,216	0	0.00000	1.00000	91.18
16.5	7,142,912	0	0.00000	1.00000	91.18
17.5	7,135,421	0	0.00000	1.00000	91.18
18.5	5,043,477	0	0.00000	1.00000	91.18
19.5	5,017,069	0	0.00000	1.00000	91.18
20.5	5,017,069	0	0.00000	1.00000	91.18
21.5	1,471,872	0	0.00000	1.00000	91.18
22.5	1,471,872	0	0.00000	1.00000	91.18
23.5	1,471,872	0	0.00000	1.00000	91.18
24.5	1,471,872	0	0.00000	1.00000	91.18
25.5	1,471,872	0	0.00000	1.00000	91.18
26.5	1,471,872	0	0.00000	1.00000	91.18

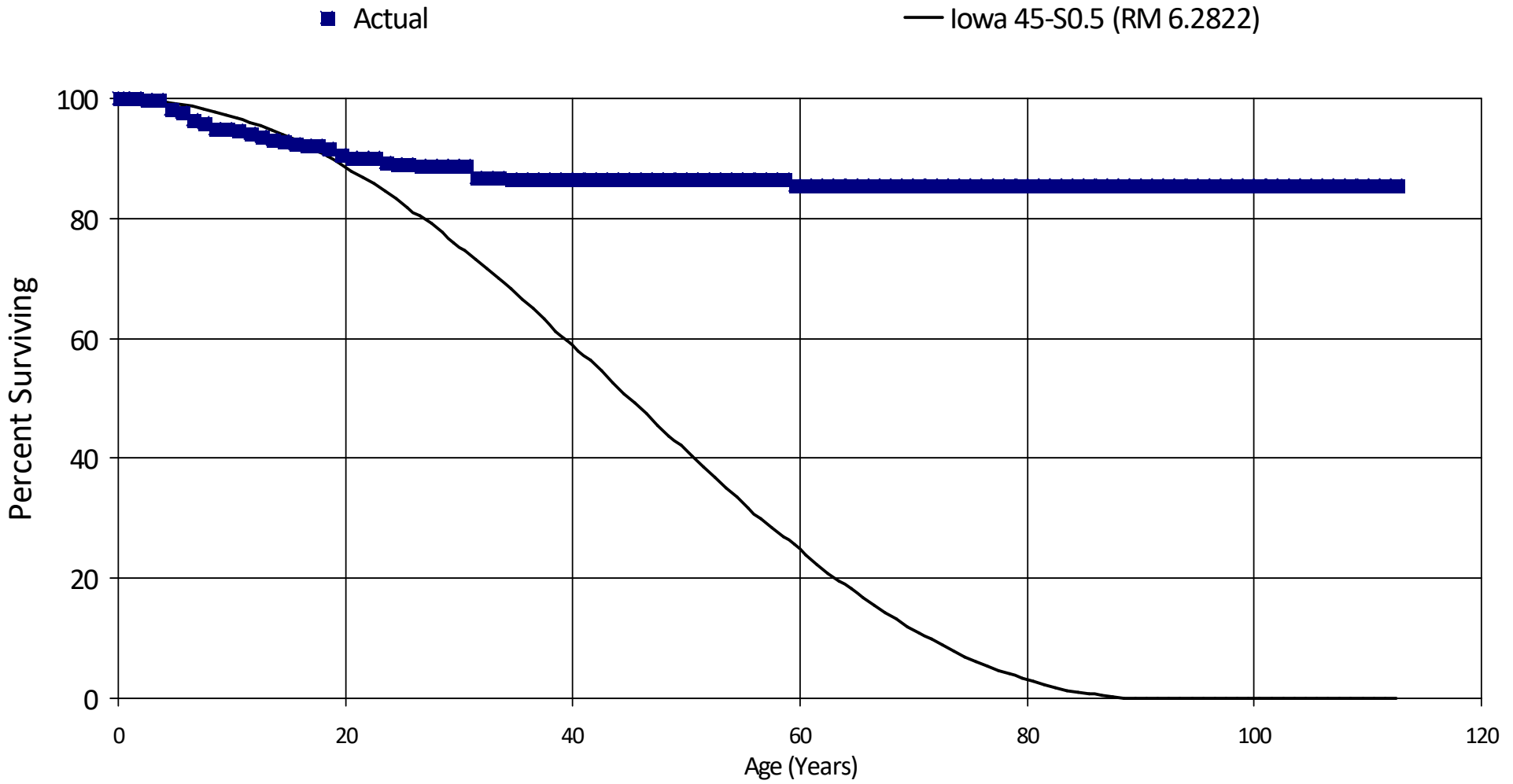
New Jersey - American Water Company

Account 304.310 - Structures and Improvements - Treatment - Handl

Placement Band - 1994 - 2022 Experience Band - 2008 - 2022

27.5	1,471,872	0	0.00000	1.00000	91.18
Totals:		753,410			

New Jersey - American Water Company
Account 304.400 - Structures and Improvements - T&D
 Placement Band - 1909 - 2022 Experience Band - 2008 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company
Account 304.400 - Structures and Improvements - T&D
 Placement Band - 1909 - 2022 Experience Band - 2008 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	24,398,999	0	0.00000	1.00000	100.00
0.5	24,360,452	546	0.00002	0.99998	100.00
1.5	24,359,906	47,764	0.00196	0.99804	100.00
2.5	24,296,976	4,510	0.00019	0.99981	99.80
3.5	23,889,255	360,960	0.01511	0.98489	99.78
4.5	14,434,766	72,814	0.00504	0.99496	98.27
5.5	11,968,743	165,705	0.01384	0.98616	97.77
6.5	11,178,192	41,534	0.00372	0.99628	96.42
7.5	8,457,638	95,439	0.01128	0.98872	96.06
8.5	7,771,500	12,728	0.00164	0.99836	94.98
9.5	7,752,025	12,726	0.00164	0.99836	94.82
10.5	7,524,658	44,807	0.00595	0.99405	94.66
11.5	6,629,428	24,411	0.00368	0.99632	94.10
12.5	6,466,901	34,811	0.00538	0.99462	93.75
13.5	6,228,565	31,212	0.00501	0.99499	93.25
14.5	5,581,724	23,189	0.00415	0.99585	92.78
15.5	5,355,683	11,483	0.00214	0.99786	92.39
16.5	4,756,739	265	0.00006	0.99994	92.19
17.5	4,726,729	29,156	0.00617	0.99383	92.18
18.5	4,691,812	54,317	0.01158	0.98842	91.61
19.5	4,206,245	24,149	0.00574	0.99426	90.55
20.5	4,129,586	0	0.00000	1.00000	90.03
21.5	3,769,129	0	0.00000	1.00000	90.03
22.5	3,732,811	25,388	0.00680	0.99320	90.03
23.5	3,645,785	17,914	0.00491	0.99509	89.42
24.5	3,577,078	0	0.00000	1.00000	88.98
25.5	3,558,629	8,027	0.00226	0.99774	88.98
26.5	3,535,699	0	0.00000	1.00000	88.78

New Jersey - American Water Company

Account 304.400 - Structures and Improvements - T&D

Placement Band - 1909 - 2022 Experience Band - 2008 - 2022

27.5	3,522,739	0	0.00000	1.00000	88.78
28.5	3,472,342	1,579	0.00045	0.99955	88.78
29.5	3,465,830	0	0.00000	1.00000	88.74
30.5	3,463,234	75,422	0.02178	0.97822	88.74
31.5	3,368,751	0	0.00000	1.00000	86.81
32.5	3,366,561	0	0.00000	1.00000	86.81
33.5	3,362,700	9,958	0.00296	0.99704	86.81
34.5	1,063,713	485	0.00046	0.99954	86.55
35.5	1,058,727	0	0.00000	1.00000	86.51
36.5	1,037,371	0	0.00000	1.00000	86.51
37.5	1,022,864	0	0.00000	1.00000	86.51
38.5	1,022,864	0	0.00000	1.00000	86.51
39.5	986,241	0	0.00000	1.00000	86.51
40.5	986,241	0	0.00000	1.00000	86.51
41.5	971,358	0	0.00000	1.00000	86.51
42.5	828,120	0	0.00000	1.00000	86.51
43.5	828,120	0	0.00000	1.00000	86.51
44.5	805,170	0	0.00000	1.00000	86.51
45.5	805,170	0	0.00000	1.00000	86.51
46.5	798,087	0	0.00000	1.00000	86.51
47.5	798,087	0	0.00000	1.00000	86.51
48.5	798,087	0	0.00000	1.00000	86.51
49.5	794,645	0	0.00000	1.00000	86.51
50.5	794,645	0	0.00000	1.00000	86.51
51.5	767,712	0	0.00000	1.00000	86.51
52.5	766,606	0	0.00000	1.00000	86.51
53.5	764,407	0	0.00000	1.00000	86.51
54.5	763,199	0	0.00000	1.00000	86.51
55.5	761,699	0	0.00000	1.00000	86.51
56.5	761,011	0	0.00000	1.00000	86.51
57.5	758,898	0	0.00000	1.00000	86.51

New Jersey - American Water Company

Account 304.400 - Structures and Improvements - T&D

Placement Band - 1909 - 2022 Experience Band - 2008 - 2022

58.5	26,897	327	0.01216	0.98784	86.51
59.5	26,570	0	0.00000	1.00000	85.46
60.5	26,570	0	0.00000	1.00000	85.46
61.5	7,320	0	0.00000	1.00000	85.46
62.5	7,320	0	0.00000	1.00000	85.46
63.5	7,320	0	0.00000	1.00000	85.46
64.5	7,320	0	0.00000	1.00000	85.46
65.5	7,320	0	0.00000	1.00000	85.46
66.5	7,320	0	0.00000	1.00000	85.46
67.5	7,320	0	0.00000	1.00000	85.46
68.5	7,320	0	0.00000	1.00000	85.46
69.5	7,320	0	0.00000	1.00000	85.46
70.5	7,320	0	0.00000	1.00000	85.46
71.5	7,320	0	0.00000	1.00000	85.46
72.5	7,320	0	0.00000	1.00000	85.46
73.5	7,320	0	0.00000	1.00000	85.46
74.5	7,320	0	0.00000	1.00000	85.46
75.5	7,320	0	0.00000	1.00000	85.46
76.5	7,320	0	0.00000	1.00000	85.46
77.5	7,320	0	0.00000	1.00000	85.46
78.5	7,320	0	0.00000	1.00000	85.46
79.5	7,320	0	0.00000	1.00000	85.46
80.5	7,320	0	0.00000	1.00000	85.46
81.5	7,320	0	0.00000	1.00000	85.46
82.5	7,320	0	0.00000	1.00000	85.46
83.5	7,320	0	0.00000	1.00000	85.46
84.5	7,320	0	0.00000	1.00000	85.46
85.5	7,320	0	0.00000	1.00000	85.46
86.5	7,320	0	0.00000	1.00000	85.46
87.5	7,320	0	0.00000	1.00000	85.46
88.5	7,320	0	0.00000	1.00000	85.46

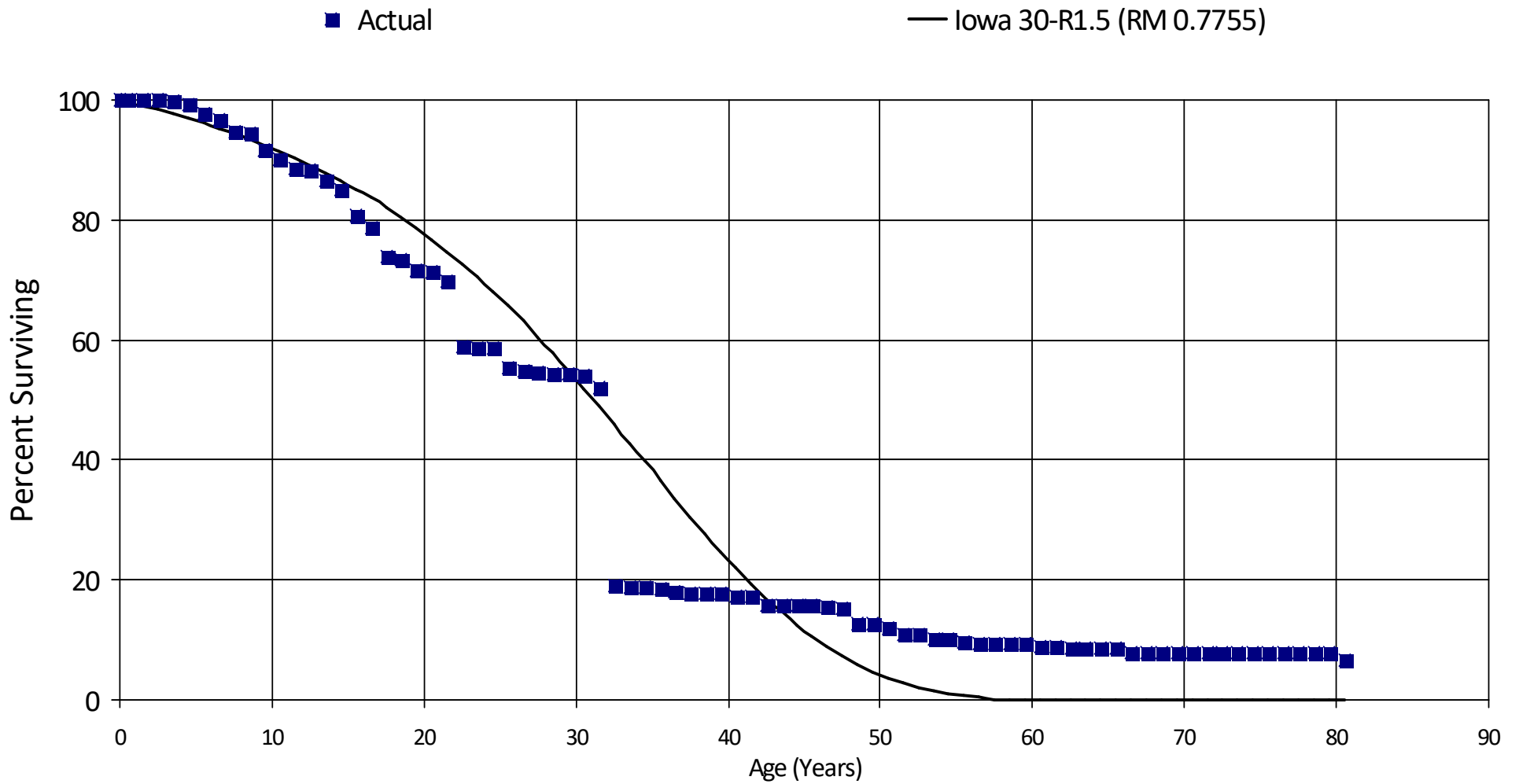
New Jersey - American Water Company

Account 304.400 - Structures and Improvements - T&D

Placement Band - 1909 - 2022 Experience Band - 2008 - 2022

89.5	7,320	0	0.00000	1.00000	85.46
90.5	7,320	0	0.00000	1.00000	85.46
91.5	7,320	0	0.00000	1.00000	85.46
92.5	7,320	0	0.00000	1.00000	85.46
93.5	7,320	0	0.00000	1.00000	85.46
94.5	7,320	0	0.00000	1.00000	85.46
95.5	7,320	0	0.00000	1.00000	85.46
96.5	7,320	0	0.00000	1.00000	85.46
97.5	7,320	0	0.00000	1.00000	85.46
98.5	7,320	0	0.00000	1.00000	85.46
99.5	7,320	0	0.00000	1.00000	85.46
100.5	7,320	0	0.00000	1.00000	85.46
101.5	7,320	0	0.00000	1.00000	85.46
102.5	7,320	0	0.00000	1.00000	85.46
103.5	7,320	0	0.00000	1.00000	85.46
104.5	7,320	0	0.00000	1.00000	85.46
105.5	7,320	0	0.00000	1.00000	85.46
106.5	7,320	0	0.00000	1.00000	85.46
107.5	7,320	0	0.00000	1.00000	85.46
108.5	7,320	0	0.00000	1.00000	85.46
109.5	7,320	0	0.00000	1.00000	85.46
110.5	7,320	0	0.00000	1.00000	85.46
111.5	7,320	0	0.00000	1.00000	85.46
112.5	7,320	0	0.00000	1.00000	85.46
Totals:		1,231,626			

New Jersey - American Water Company
Account 304.500 - Structures and Improvements - General
Placement Band - 1932 - 2022 Experience Band - 2007 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 304.500 - Structures and Improvements - General

Placement Band - 1932 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	123,758,461	0	0.00000	1.00000	100.00
0.5	111,697,267	15,377	0.00014	0.99986	100.00
1.5	109,227,818	30,659	0.00028	0.99972	99.99
2.5	90,381,794	99,300	0.00110	0.99890	99.96
3.5	86,750,515	500,163	0.00577	0.99423	99.85
4.5	51,988,786	751,584	0.01446	0.98554	99.27
5.5	48,551,317	509,708	0.01050	0.98950	97.83
6.5	47,751,989	1,100,115	0.02304	0.97696	96.80
7.5	43,780,798	127,505	0.00291	0.99709	94.57
8.5	41,292,656	1,122,525	0.02718	0.97282	94.29
9.5	38,718,383	673,634	0.01740	0.98260	91.73
10.5	35,506,815	581,130	0.01637	0.98363	90.13
11.5	31,708,818	96,332	0.00304	0.99696	88.65
12.5	28,495,868	618,260	0.02170	0.97830	88.38
13.5	26,953,911	449,968	0.01669	0.98331	86.46
14.5	23,667,253	1,196,114	0.05054	0.94946	85.02
15.5	21,685,517	543,665	0.02507	0.97493	80.72
16.5	17,658,673	1,086,000	0.06150	0.93850	78.70
17.5	16,343,220	115,095	0.00704	0.99296	73.86
18.5	16,188,636	401,584	0.02481	0.97519	73.34
19.5	14,562,766	40,244	0.00276	0.99724	71.52
20.5	13,846,234	295,060	0.02131	0.97869	71.32
21.5	13,395,690	2,100,946	0.15684	0.84316	69.80
22.5	11,286,998	22,731	0.00201	0.99799	58.85
23.5	4,427,662	3,330	0.00075	0.99925	58.73
24.5	4,367,877	253,133	0.05795	0.94205	58.69
25.5	4,057,761	35,603	0.00877	0.99123	55.29
26.5	4,005,453	19,465	0.00486	0.99514	54.81

New Jersey - American Water Company

Account 304.500 - Structures and Improvements - General

Placement Band - 1932 - 2022 Experience Band - 2007 - 2022

27.5	3,966,569	9,880	0.00249	0.99751	54.54
28.5	3,941,356	6,890	0.00175	0.99825	54.40
29.5	3,891,605	19,571	0.00503	0.99497	54.30
30.5	3,841,403	134,111	0.03491	0.96509	54.03
31.5	3,650,804	2,312,832	0.63351	0.36649	52.14
32.5	975,531	15,333	0.01572	0.98428	19.11
33.5	306,441	1,161	0.00379	0.99621	18.81
34.5	303,460	3,935	0.01297	0.98703	18.74
35.5	272,386	8,832	0.03242	0.96758	18.50
36.5	189,578	1,200	0.00633	0.99367	17.90
37.5	176,073	0	0.00000	1.00000	17.79
38.5	141,731	0	0.00000	1.00000	17.79
39.5	133,219	3,803	0.02855	0.97145	17.79
40.5	112,032	200	0.00179	0.99821	17.28
41.5	99,240	9,104	0.09174	0.90826	17.25
42.5	88,029	0	0.00000	1.00000	15.67
43.5	77,089	0	0.00000	1.00000	15.67
44.5	57,752	0	0.00000	1.00000	15.67
45.5	56,287	534	0.00949	0.99051	15.67
46.5	55,253	725	0.01312	0.98688	15.52
47.5	51,940	9,186	0.17686	0.82314	15.32
48.5	42,088	0	0.00000	1.00000	12.61
49.5	42,088	2,636	0.06263	0.93737	12.61
50.5	30,834	2,137	0.06931	0.93069	11.82
51.5	28,697	0	0.00000	1.00000	11.00
52.5	26,036	2,131	0.08185	0.91815	11.00
53.5	23,905	0	0.00000	1.00000	10.10
54.5	23,905	1,345	0.05626	0.94374	10.10
55.5	22,560	281	0.01246	0.98754	9.53
56.5	22,279	0	0.00000	1.00000	9.41
57.5	14,719	0	0.00000	1.00000	9.41

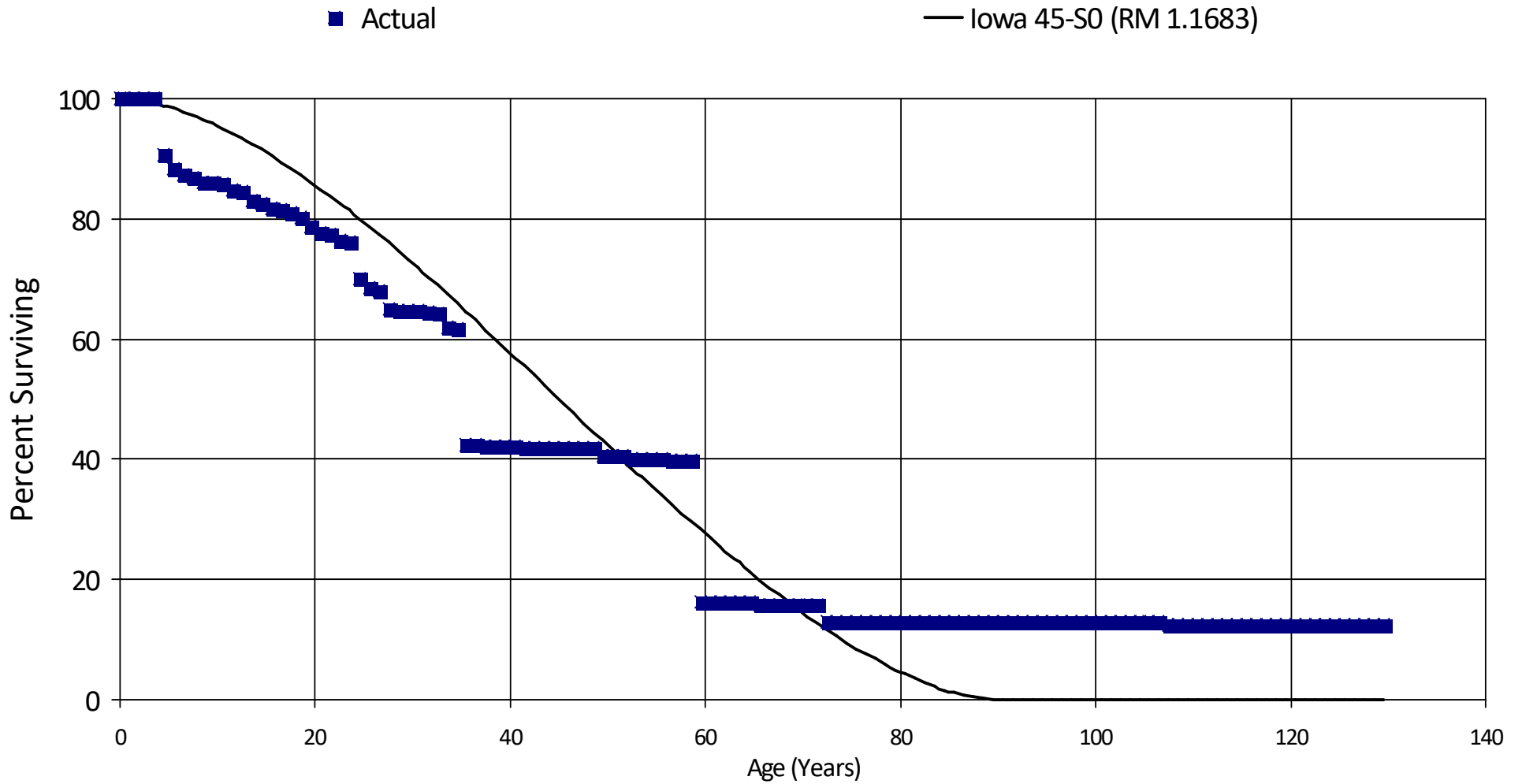
New Jersey - American Water Company

Account 304.500 - Structures and Improvements - General

Placement Band - 1932 - 2022 Experience Band - 2007 - 2022

58.5	14,719	0	0.00000	1.00000	9.41
59.5	14,719	1,016	0.06903	0.93097	9.41
60.5	13,703	0	0.00000	1.00000	8.76
61.5	13,703	266	0.01941	0.98059	8.76
62.5	10,791	0	0.00000	1.00000	8.59
63.5	10,791	0	0.00000	1.00000	8.59
64.5	10,791	0	0.00000	1.00000	8.59
65.5	10,791	785	0.07275	0.92725	8.59
66.5	10,006	0	0.00000	1.00000	7.97
67.5	6,921	0	0.00000	1.00000	7.97
68.5	6,921	0	0.00000	1.00000	7.97
69.5	6,921	0	0.00000	1.00000	7.97
70.5	6,921	0	0.00000	1.00000	7.97
71.5	6,921	0	0.00000	1.00000	7.97
72.5	6,921	0	0.00000	1.00000	7.97
73.5	6,921	0	0.00000	1.00000	7.97
74.5	6,921	0	0.00000	1.00000	7.97
75.5	6,921	0	0.00000	1.00000	7.97
76.5	6,921	0	0.00000	1.00000	7.97
77.5	6,921	0	0.00000	1.00000	7.97
78.5	6,921	0	0.00000	1.00000	7.97
79.5	6,921	1,100	0.15894	0.84106	7.97
80.5	5,821	5,821	1.00000		6.70
Totals:		15,344,045			

New Jersey - American Water Company
Account 304.600 - Structures and Improvements - Offices
Placement Band - 1892 - 2022 Experience Band - 2007 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 304.600 - Structures and Improvements - Offices

Placement Band - 1892 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	66,875,121	0	0.00000	1.00000	100.00
0.5	31,307,378	0	0.00000	1.00000	100.00
1.5	31,272,789	0	0.00000	1.00000	100.00
2.5	20,140,115	100	0.00000	1.00000	100.00
3.5	20,094,989	1,909,265	0.09501	0.90499	100.00
4.5	18,042,977	447,641	0.02481	0.97519	90.50
5.5	17,593,207	170,155	0.00967	0.99033	88.25
6.5	17,337,850	143,074	0.00825	0.99175	87.40
7.5	17,074,913	146,278	0.00857	0.99143	86.68
8.5	16,864,257	3,710	0.00022	0.99978	85.94
9.5	16,832,493	44,313	0.00263	0.99737	85.92
10.5	16,788,180	163,241	0.00972	0.99028	85.69
11.5	16,624,939	43,623	0.00262	0.99738	84.86
12.5	16,581,317	330,480	0.01993	0.98007	84.64
13.5	15,837,138	102,422	0.00647	0.99353	82.95
14.5	15,140,486	121,900	0.00805	0.99195	82.41
15.5	14,452,015	35,355	0.00245	0.99755	81.75
16.5	14,164,132	87,642	0.00619	0.99381	81.55
17.5	12,391,219	112,317	0.00906	0.99094	81.05
18.5	11,550,629	223,649	0.01936	0.98064	80.32
19.5	11,320,022	155,705	0.01375	0.98625	78.77
20.5	11,162,897	54,031	0.00484	0.99516	77.69
21.5	11,107,662	145,321	0.01308	0.98692	77.31
22.5	10,957,864	20,418	0.00186	0.99814	76.30
23.5	10,935,193	859,351	0.07859	0.92141	76.16
24.5	10,070,416	232,638	0.02310	0.97690	70.17
25.5	9,483,180	78,097	0.00824	0.99176	68.55
26.5	6,361,798	292,544	0.04598	0.95402	67.99

New Jersey - American Water Company

Account 304.600 - Structures and Improvements - Offices

Placement Band - 1892 - 2022 Experience Band - 2007 - 2022

27.5	4,098,827	6,166	0.00150	0.99850	64.86
28.5	4,046,203	5,526	0.00137	0.99863	64.76
29.5	4,018,637	1,763	0.00044	0.99956	64.67
30.5	3,844,131	14,928	0.00388	0.99612	64.64
31.5	3,705,828	4,274	0.00115	0.99885	64.39
32.5	2,757,374	103,053	0.03737	0.96263	64.32
33.5	2,599,271	11,007	0.00423	0.99577	61.92
34.5	2,588,264	812,712	0.31400	0.68600	61.66
35.5	1,542,268	0	0.00000	1.00000	42.30
36.5	1,495,306	3,972	0.00266	0.99734	42.30
37.5	1,481,145	0	0.00000	1.00000	42.19
38.5	1,461,445	0	0.00000	1.00000	42.19
39.5	1,394,526	0	0.00000	1.00000	42.19
40.5	1,377,949	9,139	0.00663	0.99337	42.19
41.5	1,362,296	0	0.00000	1.00000	41.91
42.5	1,355,257	0	0.00000	1.00000	41.91
43.5	1,347,736	0	0.00000	1.00000	41.91
44.5	1,346,585	1,525	0.00113	0.99887	41.91
45.5	1,328,569	0	0.00000	1.00000	41.86
46.5	1,328,569	0	0.00000	1.00000	41.86
47.5	1,328,569	111	0.00008	0.99992	41.86
48.5	1,328,458	39,147	0.02947	0.97053	41.86
49.5	1,287,590	0	0.00000	1.00000	40.63
50.5	1,287,515	2,206	0.00171	0.99829	40.63
51.5	883,633	12,637	0.01430	0.98570	40.56
52.5	868,547	0	0.00000	1.00000	39.98
53.5	862,811	0	0.00000	1.00000	39.98
54.5	862,811	0	0.00000	1.00000	39.98
55.5	862,181	500	0.00058	0.99942	39.98
56.5	861,682	0	0.00000	1.00000	39.96
57.5	523,509	550	0.00105	0.99895	39.96

New Jersey - American Water Company

Account 304.600 - Structures and Improvements - Offices

Placement Band - 1892 - 2022 Experience Band - 2007 - 2022

58.5	522,825	310,283	0.59347	0.40653	39.92
59.5	212,543	0	0.00000	1.00000	16.23
60.5	212,543	0	0.00000	1.00000	16.23
61.5	45,359	0	0.00000	1.00000	16.23
62.5	45,359	0	0.00000	1.00000	16.23
63.5	39,193	0	0.00000	1.00000	16.23
64.5	39,193	1,017	0.02595	0.97405	16.23
65.5	38,071	0	0.00000	1.00000	15.81
66.5	37,788	0	0.00000	1.00000	15.81
67.5	37,788	0	0.00000	1.00000	15.81
68.5	37,788	0	0.00000	1.00000	15.81
69.5	37,788	0	0.00000	1.00000	15.81
70.5	37,788	0	0.00000	1.00000	15.81
71.5	37,788	6,831	0.18077	0.81923	15.81
72.5	30,957	0	0.00000	1.00000	12.95
73.5	11,096	0	0.00000	1.00000	12.95
74.5	11,096	0	0.00000	1.00000	12.95
75.5	11,096	0	0.00000	1.00000	12.95
76.5	11,096	0	0.00000	1.00000	12.95
77.5	10,971	0	0.00000	1.00000	12.95
78.5	10,971	0	0.00000	1.00000	12.95
79.5	10,971	0	0.00000	1.00000	12.95
80.5	10,971	0	0.00000	1.00000	12.95
81.5	10,836	0	0.00000	1.00000	12.95
82.5	10,836	0	0.00000	1.00000	12.95
83.5	10,836	0	0.00000	1.00000	12.95
84.5	10,836	0	0.00000	1.00000	12.95
85.5	10,836	0	0.00000	1.00000	12.95
86.5	10,836	0	0.00000	1.00000	12.95
87.5	10,836	0	0.00000	1.00000	12.95
88.5	8,993	0	0.00000	1.00000	12.95

New Jersey - American Water Company

Account 304.600 - Structures and Improvements - Offices

Placement Band - 1892 - 2022 Experience Band - 2007 - 2022

89.5	8,993	0	0.00000	1.00000	12.95
90.5	8,993	0	0.00000	1.00000	12.95
91.5	8,993	0	0.00000	1.00000	12.95
92.5	8,993	0	0.00000	1.00000	12.95
93.5	8,993	0	0.00000	1.00000	12.95
94.5	8,993	0	0.00000	1.00000	12.95
95.5	8,993	0	0.00000	1.00000	12.95
96.5	8,993	0	0.00000	1.00000	12.95
97.5	8,993	0	0.00000	1.00000	12.95
98.5	8,993	0	0.00000	1.00000	12.95
99.5	5,947	0	0.00000	1.00000	12.95
100.5	5,947	0	0.00000	1.00000	12.95
101.5	5,947	0	0.00000	1.00000	12.95
102.5	5,947	0	0.00000	1.00000	12.95
103.5	5,947	0	0.00000	1.00000	12.95
104.5	5,947	0	0.00000	1.00000	12.95
105.5	5,947	0	0.00000	1.00000	12.95
106.5	5,947	257	0.04322	0.95678	12.95
107.5	5,689	0	0.00000	1.00000	12.39
108.5	5,689	0	0.00000	1.00000	12.39
109.5	4,616	0	0.00000	1.00000	12.39
110.5	4,616	0	0.00000	1.00000	12.39
111.5	4,616	0	0.00000	1.00000	12.39
112.5	4,616	0	0.00000	1.00000	12.39
113.5	4,616	0	0.00000	1.00000	12.39
114.5	4,616	0	0.00000	1.00000	12.39
115.5	1,129	0	0.00000	1.00000	12.39
116.5	1,129	0	0.00000	1.00000	12.39
117.5	1,129	0	0.00000	1.00000	12.39
118.5	1,129	0	0.00000	1.00000	12.39
119.5	1,129	0	0.00000	1.00000	12.39

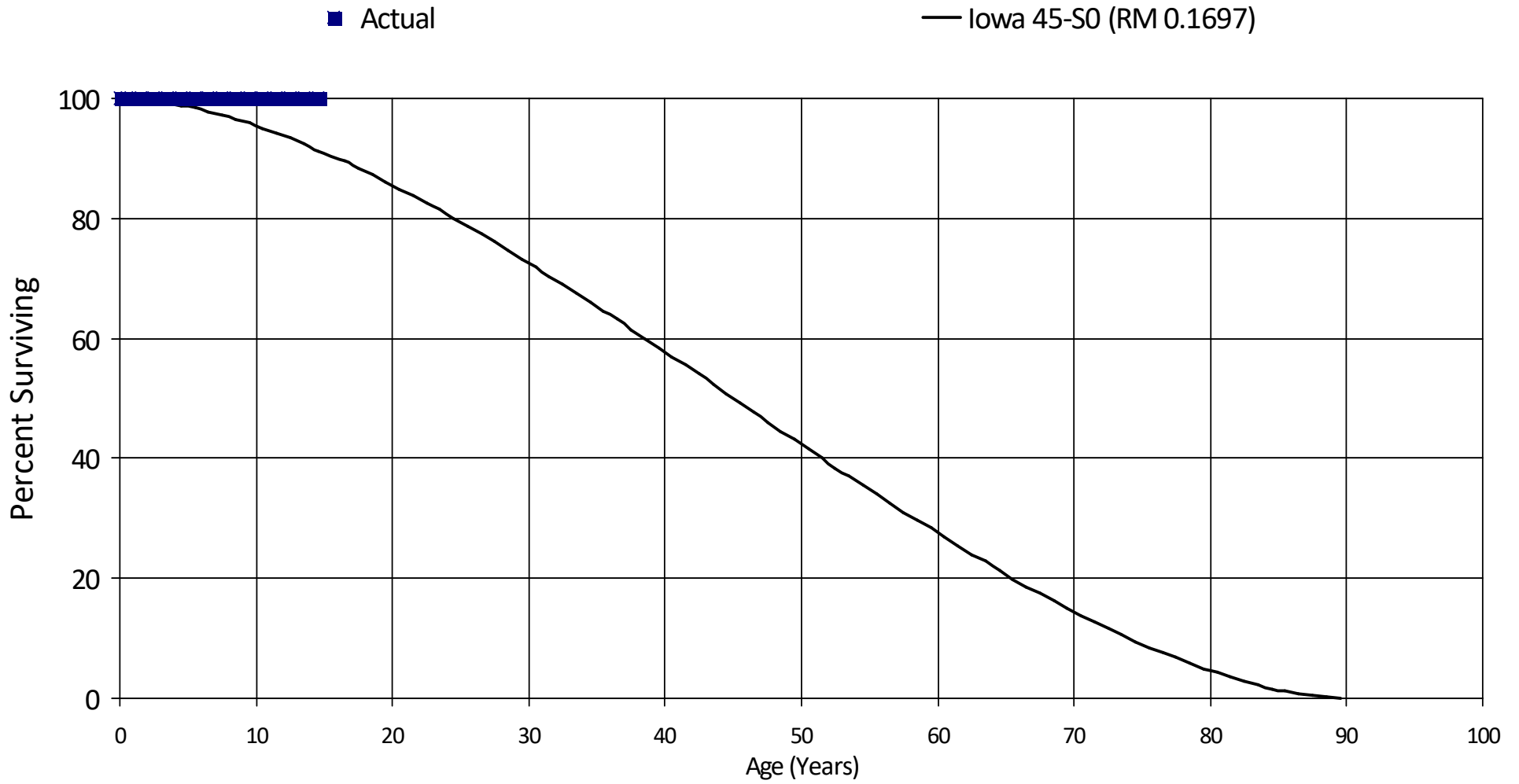
New Jersey - American Water Company

Account 304.600 - Structures and Improvements - Offices

Placement Band - 1892 - 2022 Experience Band - 2007 - 2022

120.5	1,129	0	0.00000	1.00000	12.39
121.5	1,129	0	0.00000	1.00000	12.39
122.5	1,129	0	0.00000	1.00000	12.39
123.5	1,129	0	0.00000	1.00000	12.39
124.5	1,129	0	0.00000	1.00000	12.39
125.5	1,129	0	0.00000	1.00000	12.39
126.5	1,129	0	0.00000	1.00000	12.39
127.5	1,129	0	0.00000	1.00000	12.39
128.5	1,129	0	0.00000	1.00000	12.39
129.5	1,129	0	0.00000	1.00000	12.39
Totals:		7,270,874			

New Jersey - American Water Company
Account 304.610 - Structures and Improvements - HVAC
Placement Band - 2007 - 2022 Experience Band - 2022 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 304.610 - Structures and Improvements - HVAC

Placement Band - 2007 - 2022 Experience Band - 2022 - 2022

RETIREMENT RATE ANALYSIS

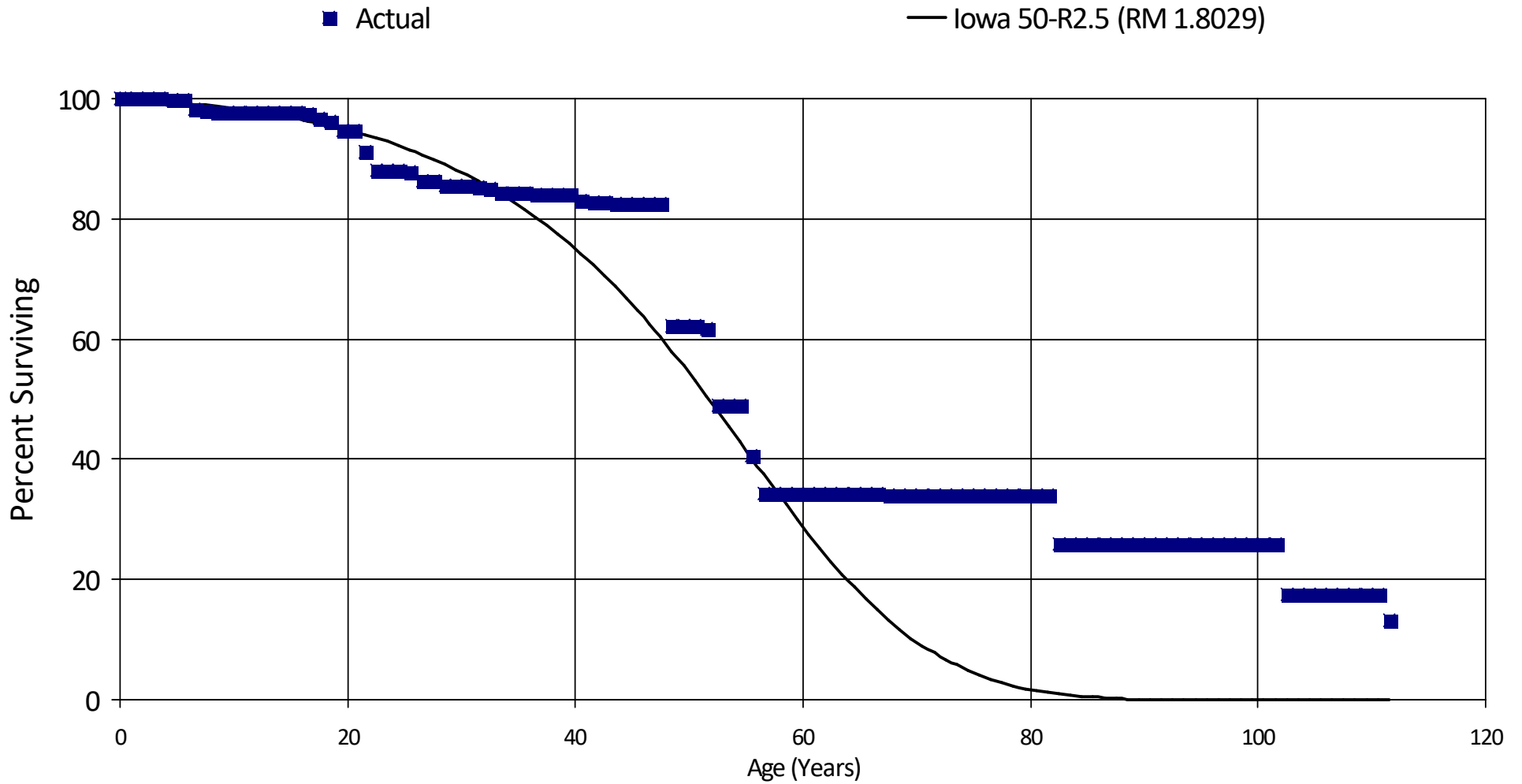
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	2,693,952	0	0.00000	1.00000	100.00
0.5	2,693,952	0	0.00000	1.00000	100.00
1.5	1,257,315	0	0.00000	1.00000	100.00
2.5	35,802	0	0.00000	1.00000	100.00
3.5	6,777	0	0.00000	1.00000	100.00
4.5	6,777	0	0.00000	1.00000	100.00
5.5	6,777	0	0.00000	1.00000	100.00
6.5	6,777	0	0.00000	1.00000	100.00
7.5	6,777	0	0.00000	1.00000	100.00
8.5	6,777	0	0.00000	1.00000	100.00
9.5	6,777	0	0.00000	1.00000	100.00
10.5	6,777	0	0.00000	1.00000	100.00
11.5	6,777	0	0.00000	1.00000	100.00
12.5	6,777	0	0.00000	1.00000	100.00
13.5	6,777	0	0.00000	1.00000	100.00
14.5	6,777	3,734	0.55100	0.44900	100.00
Totals:		3,734			

New Jersey - American Water Company

Account 304.700 - Structures and Improvements - Store, Shop, and Garage

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 304.700 - Structures and Improvements - Store, Shop, and Garage

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	11,527,941	0	0.00000	1.00000	100.00
0.5	11,527,941	0	0.00000	1.00000	100.00
1.5	11,463,084	0	0.00000	1.00000	100.00
2.5	11,457,904	3,923	0.00034	0.99966	100.00
3.5	11,453,981	15,915	0.00139	0.99861	99.97
4.5	11,430,795	9,502	0.00083	0.99917	99.83
5.5	11,402,804	172,833	0.01516	0.98484	99.75
6.5	11,229,971	26,790	0.00239	0.99761	98.24
7.5	11,142,064	19,658	0.00176	0.99824	98.01
8.5	11,122,405	0	0.00000	1.00000	97.84
9.5	11,050,675	0	0.00000	1.00000	97.84
10.5	11,036,474	6,116	0.00055	0.99945	97.84
11.5	11,010,432	2,187	0.00020	0.99980	97.79
12.5	10,815,656	8,764	0.00081	0.99919	97.77
13.5	10,806,891	0	0.00000	1.00000	97.69
14.5	8,905,014	0	0.00000	1.00000	97.69
15.5	8,834,401	9,862	0.00112	0.99888	97.69
16.5	8,824,539	86,685	0.00982	0.99018	97.58
17.5	8,660,081	43,714	0.00505	0.99495	96.62
18.5	8,583,653	134,656	0.01569	0.98431	96.13
19.5	8,448,997	0	0.00000	1.00000	94.62
20.5	8,444,831	304,674	0.03608	0.96392	94.62
21.5	7,973,750	267,989	0.03361	0.96639	91.21
22.5	7,705,761	3,000	0.00039	0.99961	88.14
23.5	7,702,761	0	0.00000	1.00000	88.11
24.5	7,700,864	34,468	0.00448	0.99552	88.11
25.5	7,657,419	115,091	0.01503	0.98497	87.72
26.5	7,534,284	10,784	0.00143	0.99857	86.40

New Jersey - American Water Company

Account 304.700 - Structures and Improvements - Store, Shop, and Garage

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

27.5	7,511,283	56,280	0.00749	0.99251	86.28
28.5	7,450,903	2,197	0.00029	0.99971	85.63
29.5	7,389,354	1,691	0.00023	0.99977	85.61
30.5	7,387,663	35,998	0.00487	0.99513	85.59
31.5	7,295,215	2,185	0.00030	0.99970	85.17
32.5	5,584,996	49,981	0.00895	0.99105	85.14
33.5	5,341,464	0	0.00000	1.00000	84.38
34.5	5,338,931	0	0.00000	1.00000	84.38
35.5	5,307,165	21,720	0.00409	0.99591	84.38
36.5	2,080,435	303	0.00015	0.99985	84.03
37.5	704,208	427	0.00061	0.99939	84.02
38.5	662,600	0	0.00000	1.00000	83.97
39.5	586,006	6,902	0.01178	0.98822	83.97
40.5	564,788	1,341	0.00237	0.99763	82.98
41.5	491,809	896	0.00182	0.99818	82.78
42.5	490,913	350	0.00071	0.99929	82.63
43.5	484,456	88	0.00018	0.99982	82.57
44.5	484,368	0	0.00000	1.00000	82.56
45.5	484,368	0	0.00000	1.00000	82.56
46.5	484,368	1,141	0.00236	0.99764	82.56
47.5	483,227	118,267	0.24474	0.75526	82.37
48.5	362,927	0	0.00000	1.00000	62.21
49.5	331,685	336	0.00101	0.99899	62.21
50.5	327,485	1,840	0.00562	0.99438	62.15
51.5	47,162	9,730	0.20631	0.79369	61.80
52.5	37,432	0	0.00000	1.00000	49.05
53.5	37,432	0	0.00000	1.00000	49.05
54.5	37,432	6,361	0.16994	0.83006	49.05
55.5	31,071	4,957	0.15954	0.84046	40.71
56.5	26,114	0	0.00000	1.00000	34.22
57.5	25,627	0	0.00000	1.00000	34.22

New Jersey - American Water Company

Account 304.700 - Structures and Improvements - Store, Shop, and Garage

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

58.5	25,627	0	0.00000	1.00000	34.22
59.5	25,627	0	0.00000	1.00000	34.22
60.5	3,330	0	0.00000	1.00000	34.22
61.5	3,330	0	0.00000	1.00000	34.22
62.5	3,330	0	0.00000	1.00000	34.22
63.5	3,330	0	0.00000	1.00000	34.22
64.5	3,330	0	0.00000	1.00000	34.22
65.5	3,330	0	0.00000	1.00000	34.22
66.5	3,330	15	0.00450	0.99550	34.22
67.5	3,315	0	0.00000	1.00000	34.07
68.5	3,315	0	0.00000	1.00000	34.07
69.5	3,315	0	0.00000	1.00000	34.07
70.5	3,315	0	0.00000	1.00000	34.07
71.5	3,315	0	0.00000	1.00000	34.07
72.5	3,315	0	0.00000	1.00000	34.07
73.5	3,315	0	0.00000	1.00000	34.07
74.5	3,315	0	0.00000	1.00000	34.07
75.5	3,315	0	0.00000	1.00000	34.07
76.5	3,315	0	0.00000	1.00000	34.07
77.5	3,315	0	0.00000	1.00000	34.07
78.5	3,315	0	0.00000	1.00000	34.07
79.5	3,315	0	0.00000	1.00000	34.07
80.5	3,315	0	0.00000	1.00000	34.07
81.5	3,315	790	0.23832	0.76168	34.07
82.5	2,381	0	0.00000	1.00000	25.95
83.5	2,381	0	0.00000	1.00000	25.95
84.5	2,381	0	0.00000	1.00000	25.95
85.5	2,381	0	0.00000	1.00000	25.95
86.5	2,381	0	0.00000	1.00000	25.95
87.5	2,381	0	0.00000	1.00000	25.95
88.5	2,381	0	0.00000	1.00000	25.95

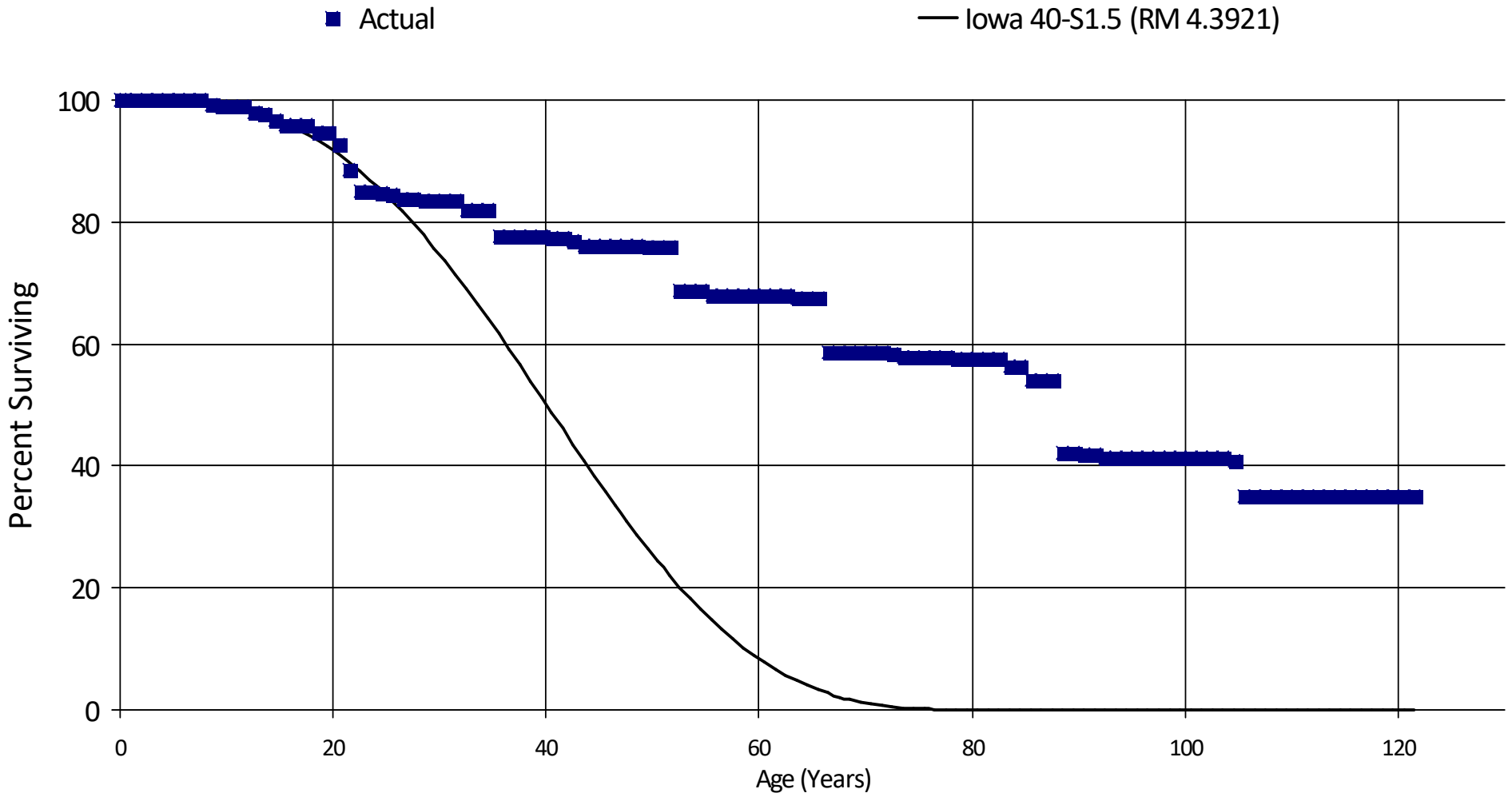
New Jersey - American Water Company

Account 304.700 - Structures and Improvements - Store, Shop, and Garage

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

89.5	2,381	0	0.00000	1.00000	25.95
90.5	1,959	0	0.00000	1.00000	25.95
91.5	1,959	0	0.00000	1.00000	25.95
92.5	1,484	0	0.00000	1.00000	25.95
93.5	1,484	0	0.00000	1.00000	25.95
94.5	1,484	0	0.00000	1.00000	25.95
95.5	1,484	0	0.00000	1.00000	25.95
96.5	1,484	0	0.00000	1.00000	25.95
97.5	1,184	0	0.00000	1.00000	25.95
98.5	1,184	0	0.00000	1.00000	25.95
99.5	1,184	0	0.00000	1.00000	25.95
100.5	1,184	0	0.00000	1.00000	25.95
101.5	1,184	384	0.32437	0.67563	25.95
102.5	799	0	0.00000	1.00000	17.53
103.5	799	0	0.00000	1.00000	17.53
104.5	799	0	0.00000	1.00000	17.53
105.5	799	0	0.00000	1.00000	17.53
106.5	799	0	0.00000	1.00000	17.53
107.5	799	0	0.00000	1.00000	17.53
108.5	799	0	0.00000	1.00000	17.53
109.5	799	0	0.00000	1.00000	17.53
110.5	799	200	0.25019	0.74981	17.53
111.5	0	0	0.00000	0.00000	13.14
Totals:		1,600,991			

New Jersey - American Water Company
Account 304.800 - Structures and Improvements - Miscellaneous
 Placement Band - 1900 - 2022 Experience Band - 2007 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 304.800 - Structures and Improvements - Miscellaneous

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	7,004,187	0	0.00000	1.00000	100.00
0.5	6,657,775	0	0.00000	1.00000	100.00
1.5	6,652,303	0	0.00000	1.00000	100.00
2.5	6,652,303	0	0.00000	1.00000	100.00
3.5	6,406,361	0	0.00000	1.00000	100.00
4.5	6,406,361	0	0.00000	1.00000	100.00
5.5	6,406,361	0	0.00000	1.00000	100.00
6.5	6,406,361	5,748	0.00090	0.99910	100.00
7.5	6,400,613	38,590	0.00603	0.99397	99.91
8.5	6,362,023	28,556	0.00449	0.99551	99.31
9.5	6,333,466	285	0.00004	0.99996	98.86
10.5	6,333,181	0	0.00000	1.00000	98.86
11.5	6,333,181	55,915	0.00883	0.99117	98.86
12.5	6,277,266	11,670	0.00186	0.99814	97.99
13.5	6,265,596	67,191	0.01072	0.98928	97.81
14.5	6,198,405	54,602	0.00881	0.99119	96.76
15.5	5,953,403	1,262	0.00021	0.99979	95.91
16.5	5,907,663	0	0.00000	1.00000	95.89
17.5	5,818,218	80,035	0.01376	0.98624	95.89
18.5	5,732,374	0	0.00000	1.00000	94.57
19.5	5,713,852	112,744	0.01973	0.98027	94.57
20.5	5,588,257	249,938	0.04473	0.95527	92.70
21.5	5,230,730	210,371	0.04022	0.95978	88.55
22.5	5,020,358	0	0.00000	1.00000	84.99
23.5	4,984,153	18,607	0.00373	0.99627	84.99
24.5	4,860,459	9,555	0.00197	0.99803	84.67
25.5	4,850,904	40,276	0.00830	0.99170	84.50
26.5	3,990,096	0	0.00000	1.00000	83.80

New Jersey - American Water Company

Account 304.800 - Structures and Improvements - Miscellaneous

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

27.5	3,990,096	9,047	0.00227	0.99773	83.80
28.5	2,539,089	0	0.00000	1.00000	83.61
29.5	2,514,296	0	0.00000	1.00000	83.61
30.5	2,480,949	3,719	0.00150	0.99850	83.61
31.5	1,469,676	28,238	0.01921	0.98079	83.48
32.5	1,433,022	0	0.00000	1.00000	81.88
33.5	1,231,626	0	0.00000	1.00000	81.88
34.5	172,009	8,744	0.05083	0.94917	81.88
35.5	163,266	0	0.00000	1.00000	77.72
36.5	150,466	0	0.00000	1.00000	77.72
37.5	150,466	0	0.00000	1.00000	77.72
38.5	150,466	126	0.00084	0.99916	77.72
39.5	150,340	474	0.00315	0.99685	77.65
40.5	93,533	0	0.00000	1.00000	77.41
41.5	88,987	676	0.00760	0.99240	77.41
42.5	88,311	811	0.00918	0.99082	76.82
43.5	87,500	0	0.00000	1.00000	76.11
44.5	87,500	0	0.00000	1.00000	76.11
45.5	81,653	0	0.00000	1.00000	76.11
46.5	81,653	0	0.00000	1.00000	76.11
47.5	81,653	0	0.00000	1.00000	76.11
48.5	81,117	300	0.00370	0.99630	76.11
49.5	70,754	14	0.00020	0.99980	75.83
50.5	70,740	0	0.00000	1.00000	75.81
51.5	70,740	6,550	0.09259	0.90741	75.81
52.5	64,190	0	0.00000	1.00000	68.79
53.5	64,190	0	0.00000	1.00000	68.79
54.5	64,190	619	0.00964	0.99036	68.79
55.5	63,571	0	0.00000	1.00000	68.13
56.5	63,571	0	0.00000	1.00000	68.13
57.5	63,271	0	0.00000	1.00000	68.13

New Jersey - American Water Company

Account 304.800 - Structures and Improvements - Miscellaneous

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

58.5	62,971	0	0.00000	1.00000	68.13
59.5	62,971	0	0.00000	1.00000	68.13
60.5	62,022	0	0.00000	1.00000	68.13
61.5	61,730	0	0.00000	1.00000	68.13
62.5	61,158	616	0.01007	0.98993	68.13
63.5	57,580	0	0.00000	1.00000	67.44
64.5	57,580	0	0.00000	1.00000	67.44
65.5	57,580	7,586	0.13175	0.86825	67.44
66.5	49,994	0	0.00000	1.00000	58.55
67.5	49,994	0	0.00000	1.00000	58.55
68.5	49,994	0	0.00000	1.00000	58.55
69.5	39,789	0	0.00000	1.00000	58.55
70.5	39,789	0	0.00000	1.00000	58.55
71.5	38,172	77	0.00202	0.99798	58.55
72.5	34,169	283	0.00828	0.99172	58.43
73.5	31,932	0	0.00000	1.00000	57.95
74.5	31,706	0	0.00000	1.00000	57.95
75.5	31,706	0	0.00000	1.00000	57.95
76.5	31,706	0	0.00000	1.00000	57.95
77.5	31,092	245	0.00788	0.99212	57.95
78.5	30,731	0	0.00000	1.00000	57.49
79.5	27,225	0	0.00000	1.00000	57.49
80.5	26,183	0	0.00000	1.00000	57.49
81.5	25,788	0	0.00000	1.00000	57.49
82.5	25,319	555	0.02192	0.97808	57.49
83.5	24,764	0	0.00000	1.00000	56.23
84.5	24,764	928	0.03747	0.96253	56.23
85.5	23,824	0	0.00000	1.00000	54.12
86.5	23,824	0	0.00000	1.00000	54.12
87.5	23,824	5,329	0.22368	0.77632	54.12
88.5	18,496	0	0.00000	1.00000	42.01

New Jersey - American Water Company

Account 304.800 - Structures and Improvements - Miscellaneous

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

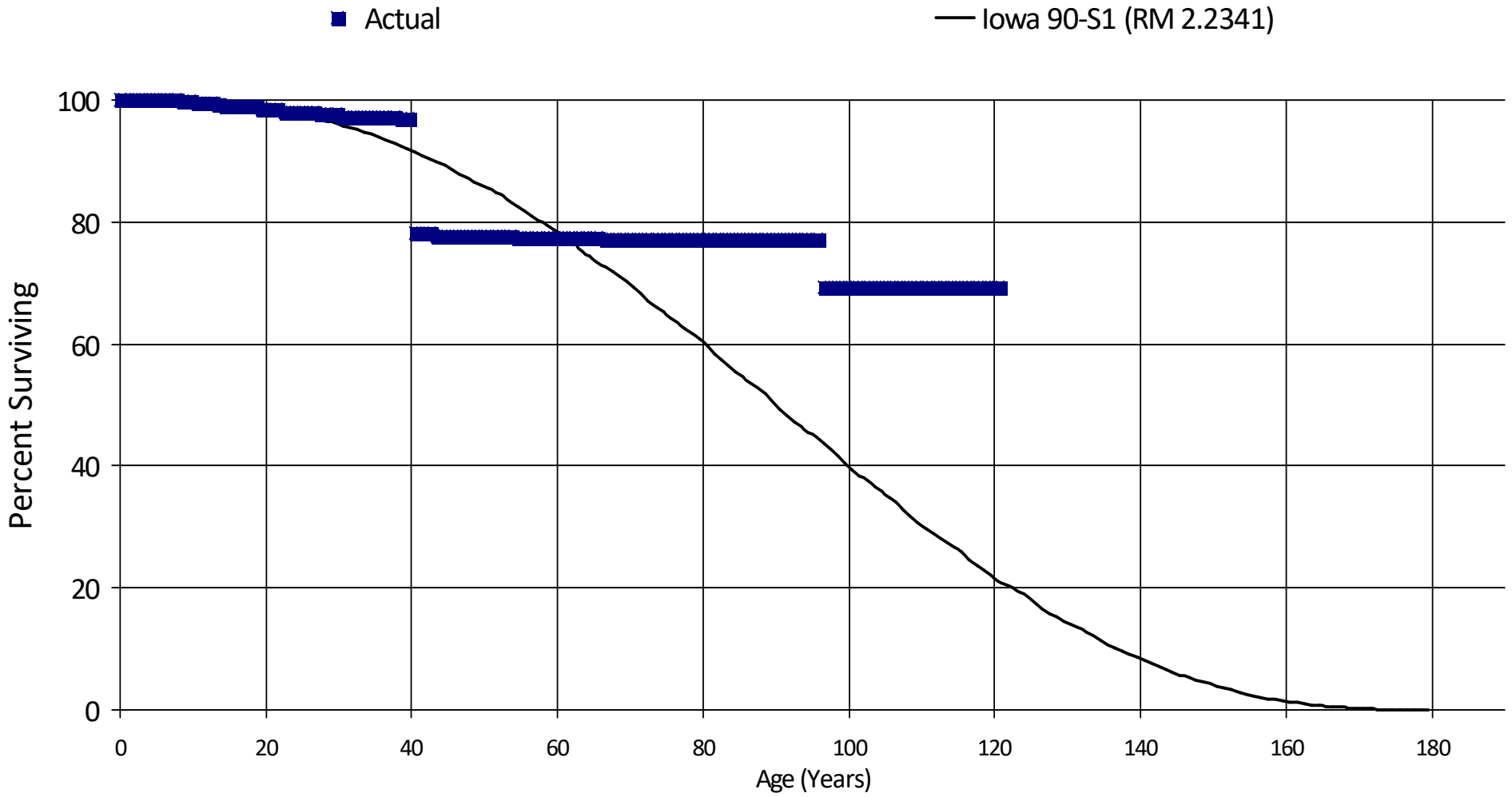
89.5	18,496	61	0.00330	0.99670	42.01
90.5	18,435	0	0.00000	1.00000	41.87
91.5	18,435	258	0.01399	0.98601	41.87
92.5	18,178	0	0.00000	1.00000	41.28
93.5	18,005	0	0.00000	1.00000	41.28
94.5	17,296	0	0.00000	1.00000	41.28
95.5	17,249	0	0.00000	1.00000	41.28
96.5	17,249	0	0.00000	1.00000	41.28
97.5	17,249	0	0.00000	1.00000	41.28
98.5	8,666	0	0.00000	1.00000	41.28
99.5	8,666	0	0.00000	1.00000	41.28
100.5	8,666	0	0.00000	1.00000	41.28
101.5	8,666	0	0.00000	1.00000	41.28
102.5	8,666	0	0.00000	1.00000	41.28
103.5	8,666	71	0.00819	0.99181	41.28
104.5	7,526	1,082	0.14377	0.85623	40.94
105.5	6,199	0	0.00000	1.00000	35.05
106.5	6,199	0	0.00000	1.00000	35.05
107.5	6,199	0	0.00000	1.00000	35.05
108.5	5,691	0	0.00000	1.00000	35.05
109.5	3,233	0	0.00000	1.00000	35.05
110.5	3,233	0	0.00000	1.00000	35.05
111.5	3,233	0	0.00000	1.00000	35.05
112.5	3,233	0	0.00000	1.00000	35.05
113.5	3,233	0	0.00000	1.00000	35.05
114.5	3,233	0	0.00000	1.00000	35.05
115.5	3,233	0	0.00000	1.00000	35.05
116.5	3,233	0	0.00000	1.00000	35.05
117.5	3,233	0	0.00000	1.00000	35.05
118.5	3,233	0	0.00000	1.00000	35.05
119.5	3,233	0	0.00000	1.00000	35.05

New Jersey - American Water Company
Account 304.800 - Structures and Improvements - Miscellaneous

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

120.5	3,233	0	0.00000	1.00000	35.05
121.5	3,233	0	0.00000	1.00000	35.05
Totals:		1,061,754			

New Jersey - American Water Company
Account 305.000 - Collecting and Impounding Reservoirs
 Placement Band - 1901 - 2022 Experience Band - 2008 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company
Account 305.000 - Collecting and Impounding Reservoirs
Placement Band - 1901 - 2022 Experience Band - 2008 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	24,465,927	0	0.00000	1.00000	100.00
0.5	24,465,927	0	0.00000	1.00000	100.00
1.5	24,465,927	0	0.00000	1.00000	100.00
2.5	24,465,927	0	0.00000	1.00000	100.00
3.5	24,465,927	0	0.00000	1.00000	100.00
4.5	24,052,110	0	0.00000	1.00000	100.00
5.5	24,052,110	0	0.00000	1.00000	100.00
6.5	20,998,079	20,210	0.00096	0.99904	100.00
7.5	20,977,869	43,351	0.00207	0.99793	99.90
8.5	18,689,689	0	0.00000	1.00000	99.69
9.5	18,676,599	19,753	0.00106	0.99894	99.69
10.5	18,540,773	16,630	0.00090	0.99910	99.58
11.5	18,441,537	22,403	0.00121	0.99879	99.49
12.5	18,419,133	26,981	0.00146	0.99854	99.37
13.5	18,392,153	35,425	0.00193	0.99807	99.22
14.5	18,356,727	0	0.00000	1.00000	99.03
15.5	18,356,727	0	0.00000	1.00000	99.03
16.5	18,356,727	2,103	0.00011	0.99989	99.03
17.5	18,354,624	7,240	0.00039	0.99961	99.02
18.5	18,347,384	85,443	0.00466	0.99534	98.98
19.5	18,215,578	0	0.00000	1.00000	98.52
20.5	18,215,578	16,876	0.00093	0.99907	98.52
21.5	18,198,702	98,807	0.00543	0.99457	98.43
22.5	17,332,212	0	0.00000	1.00000	97.90
23.5	17,225,423	8,775	0.00051	0.99949	97.90
24.5	16,444,953	0	0.00000	1.00000	97.85
25.5	15,697,616	0	0.00000	1.00000	97.85
26.5	15,694,849	22,557	0.00144	0.99856	97.85

New Jersey - American Water Company

Account 305.000 - Collecting and Impounding Reservoirs

Placement Band - 1901 - 2022 Experience Band - 2008 - 2022

27.5	15,592,036	3,860	0.00025	0.99975	97.71
28.5	15,492,033	3,216	0.00021	0.99979	97.69
29.5	15,471,221	58,226	0.00376	0.99624	97.67
30.5	15,378,950	8,050	0.00052	0.99948	97.30
31.5	15,362,969	0	0.00000	1.00000	97.25
32.5	15,362,969	8,974	0.00058	0.99942	97.25
33.5	15,049,918	0	0.00000	1.00000	97.19
34.5	13,831,277	0	0.00000	1.00000	97.19
35.5	13,153,473	0	0.00000	1.00000	97.19
36.5	12,344,871	0	0.00000	1.00000	97.19
37.5	12,343,653	19,559	0.00158	0.99842	97.19
38.5	8,919,492	0	0.00000	1.00000	97.04
39.5	8,664,394	1,687,772	0.19479	0.80521	97.04
40.5	6,783,153	0	0.00000	1.00000	78.14
41.5	6,775,803	0	0.00000	1.00000	78.14
42.5	6,644,973	31,396	0.00472	0.99528	78.14
43.5	6,613,577	0	0.00000	1.00000	77.77
44.5	6,613,577	0	0.00000	1.00000	77.77
45.5	6,608,120	0	0.00000	1.00000	77.77
46.5	6,608,120	0	0.00000	1.00000	77.77
47.5	6,608,120	0	0.00000	1.00000	77.77
48.5	6,608,120	15,822	0.00239	0.99761	77.77
49.5	6,561,412	3,213	0.00049	0.99951	77.58
50.5	6,487,240	0	0.00000	1.00000	77.54
51.5	6,487,240	0	0.00000	1.00000	77.54
52.5	6,487,240	0	0.00000	1.00000	77.54
53.5	6,487,240	9,800	0.00151	0.99849	77.54
54.5	6,477,440	0	0.00000	1.00000	77.42
55.5	6,449,706	0	0.00000	1.00000	77.42
56.5	6,392,343	0	0.00000	1.00000	77.42
57.5	6,386,253	0	0.00000	1.00000	77.42

New Jersey - American Water Company

Account 305.000 - Collecting and Impounding Reservoirs

Placement Band - 1901 - 2022 Experience Band - 2008 - 2022

58.5	6,230,768	8,338	0.00134	0.99866	77.42
59.5	6,112,236	0	0.00000	1.00000	77.32
60.5	2,432,931	0	0.00000	1.00000	77.32
61.5	2,432,931	0	0.00000	1.00000	77.32
62.5	2,202,130	0	0.00000	1.00000	77.32
63.5	2,202,130	0	0.00000	1.00000	77.32
64.5	1,366,022	0	0.00000	1.00000	77.32
65.5	1,366,022	784	0.00057	0.99943	77.32
66.5	1,294,479	0	0.00000	1.00000	77.28
67.5	1,294,479	0	0.00000	1.00000	77.28
68.5	1,274,161	0	0.00000	1.00000	77.28
69.5	1,274,161	0	0.00000	1.00000	77.28
70.5	1,079,251	0	0.00000	1.00000	77.28
71.5	1,079,251	626	0.00058	0.99942	77.28
72.5	748,263	0	0.00000	1.00000	77.24
73.5	745,691	128	0.00017	0.99983	77.24
74.5	745,563	0	0.00000	1.00000	77.23
75.5	745,563	0	0.00000	1.00000	77.23
76.5	744,653	0	0.00000	1.00000	77.23
77.5	744,653	11	0.00001	0.99999	77.23
78.5	744,624	117	0.00016	0.99984	77.23
79.5	743,493	237	0.00032	0.99968	77.22
80.5	743,255	0	0.00000	1.00000	77.20
81.5	743,255	8	0.00001	0.99999	77.20
82.5	743,247	0	0.00000	1.00000	77.20
83.5	742,331	0	0.00000	1.00000	77.20
84.5	741,031	6	0.00001	0.99999	77.20
85.5	741,025	0	0.00000	1.00000	77.20
86.5	741,025	0	0.00000	1.00000	77.20
87.5	741,025	0	0.00000	1.00000	77.20
88.5	741,025	0	0.00000	1.00000	77.20

New Jersey - American Water Company

Account 305.000 - Collecting and Impounding Reservoirs

Placement Band - 1901 - 2022 Experience Band - 2008 - 2022

89.5	741,025	0	0.00000	1.00000	77.20
90.5	741,025	0	0.00000	1.00000	77.20
91.5	714,281	0	0.00000	1.00000	77.20
92.5	284,899	0	0.00000	1.00000	77.20
93.5	276,034	0	0.00000	1.00000	77.20
94.5	160,024	0	0.00000	1.00000	77.20
95.5	160,001	16,258	0.10161	0.89839	77.20
96.5	142,961	0	0.00000	1.00000	69.36
97.5	142,368	0	0.00000	1.00000	69.36
98.5	124,982	0	0.00000	1.00000	69.36
99.5	124,982	0	0.00000	1.00000	69.36
100.5	124,982	0	0.00000	1.00000	69.36
101.5	124,982	0	0.00000	1.00000	69.36
102.5	124,982	0	0.00000	1.00000	69.36
103.5	124,982	0	0.00000	1.00000	69.36
104.5	124,982	0	0.00000	1.00000	69.36
105.5	124,982	0	0.00000	1.00000	69.36
106.5	124,982	0	0.00000	1.00000	69.36
107.5	124,982	0	0.00000	1.00000	69.36
108.5	124,982	0	0.00000	1.00000	69.36
109.5	100,473	0	0.00000	1.00000	69.36
110.5	100,473	0	0.00000	1.00000	69.36
111.5	100,473	0	0.00000	1.00000	69.36
112.5	100,473	0	0.00000	1.00000	69.36
113.5	100,473	0	0.00000	1.00000	69.36
114.5	100,473	0	0.00000	1.00000	69.36
115.5	100,115	0	0.00000	1.00000	69.36
116.5	100,115	0	0.00000	1.00000	69.36
117.5	100,115	0	0.00000	1.00000	69.36
118.5	100,115	0	0.00000	1.00000	69.36
119.5	100,115	0	0.00000	1.00000	69.36

New Jersey - American Water Company

Account 305.000 - Collecting and Impounding Reservoirs

Placement Band - 1901 - 2022 Experience Band - 2008 - 2022

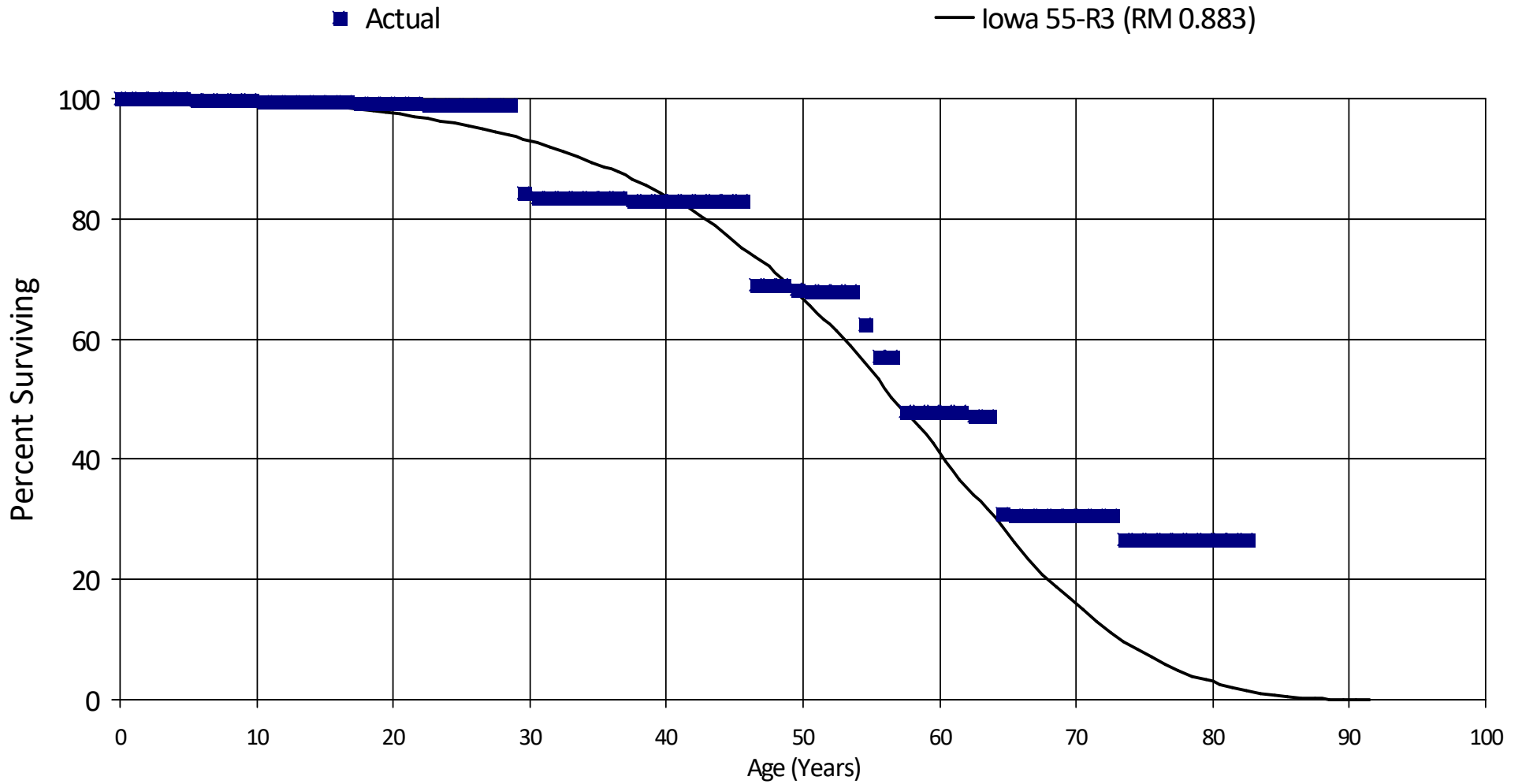
120.5	100,115	0	0.00000	1.00000	69.36
	Totals:	2,302,955			

New Jersey - American Water Company

Account 306.000 - Lake, River, & Other Intakes

Placement Band - 1930 - 2022 Experience Band - 2009 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 306.000 - Lake, River, & Other Intakes

Placement Band - 1930 - 2022 Experience Band - 2009 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	10,947,674	0	0.00000	1.00000	100.00
0.5	10,923,820	0	0.00000	1.00000	100.00
1.5	10,923,820	0	0.00000	1.00000	100.00
2.5	10,923,820	0	0.00000	1.00000	100.00
3.5	10,923,820	0	0.00000	1.00000	100.00
4.5	10,910,492	16,558	0.00152	0.99848	100.00
5.5	10,675,049	0	0.00000	1.00000	99.85
6.5	10,675,049	3,720	0.00035	0.99965	99.85
7.5	10,671,329	0	0.00000	1.00000	99.82
8.5	10,671,329	10,641	0.00100	0.99900	99.82
9.5	10,643,882	26,890	0.00253	0.99747	99.72
10.5	10,531,719	0	0.00000	1.00000	99.47
11.5	10,493,540	0	0.00000	1.00000	99.47
12.5	10,493,540	0	0.00000	1.00000	99.47
13.5	10,441,416	0	0.00000	1.00000	99.47
14.5	10,264,581	3,195	0.00031	0.99969	99.47
15.5	10,261,386	0	0.00000	1.00000	99.44
16.5	10,244,828	30,713	0.00300	0.99700	99.44
17.5	10,133,013	1,310	0.00013	0.99987	99.14
18.5	10,131,703	0	0.00000	1.00000	99.13
19.5	10,131,703	0	0.00000	1.00000	99.13
20.5	10,122,061	0	0.00000	1.00000	99.13
21.5	10,122,061	15,479	0.00153	0.99847	99.13
22.5	10,106,582	0	0.00000	1.00000	98.98
23.5	10,106,582	412	0.00004	0.99996	98.98
24.5	10,106,170	0	0.00000	1.00000	98.98
25.5	10,106,170	12,385	0.00123	0.99877	98.98
26.5	1,195,635	0	0.00000	1.00000	98.86

New Jersey - American Water Company

Account 306.000 - Lake, River, & Other Intakes

Placement Band - 1930 - 2022 Experience Band - 2009 - 2022

27.5	1,195,635	0	0.00000	1.00000	98.86
28.5	899,918	133,746	0.14862	0.85138	98.86
29.5	766,172	5,536	0.00723	0.99277	84.17
30.5	744,106	0	0.00000	1.00000	83.56
31.5	744,106	0	0.00000	1.00000	83.56
32.5	744,106	0	0.00000	1.00000	83.56
33.5	649,148	0	0.00000	1.00000	83.56
34.5	649,148	0	0.00000	1.00000	83.56
35.5	616,406	0	0.00000	1.00000	83.56
36.5	610,406	3,406	0.00558	0.99442	83.56
37.5	606,999	0	0.00000	1.00000	83.09
38.5	606,999	0	0.00000	1.00000	83.09
39.5	606,999	0	0.00000	1.00000	83.09
40.5	606,299	0	0.00000	1.00000	83.09
41.5	589,475	0	0.00000	1.00000	83.09
42.5	589,475	0	0.00000	1.00000	83.09
43.5	589,475	0	0.00000	1.00000	83.09
44.5	589,475	0	0.00000	1.00000	83.09
45.5	589,475	99,269	0.16840	0.83160	83.09
46.5	490,206	0	0.00000	1.00000	69.10
47.5	490,206	0	0.00000	1.00000	69.10
48.5	490,206	6,696	0.01366	0.98634	69.10
49.5	483,510	377	0.00078	0.99922	68.16
50.5	483,133	0	0.00000	1.00000	68.11
51.5	483,133	0	0.00000	1.00000	68.11
52.5	482,148	0	0.00000	1.00000	68.11
53.5	482,148	39,264	0.08144	0.91856	68.11
54.5	442,816	37,936	0.08567	0.91433	62.56
55.5	393,881	0	0.00000	1.00000	57.20
56.5	393,881	63,232	0.16054	0.83946	57.20
57.5	330,648	0	0.00000	1.00000	48.02

New Jersey - American Water Company

Account 306.000 - Lake, River, & Other Intakes

Placement Band - 1930 - 2022 Experience Band - 2009 - 2022

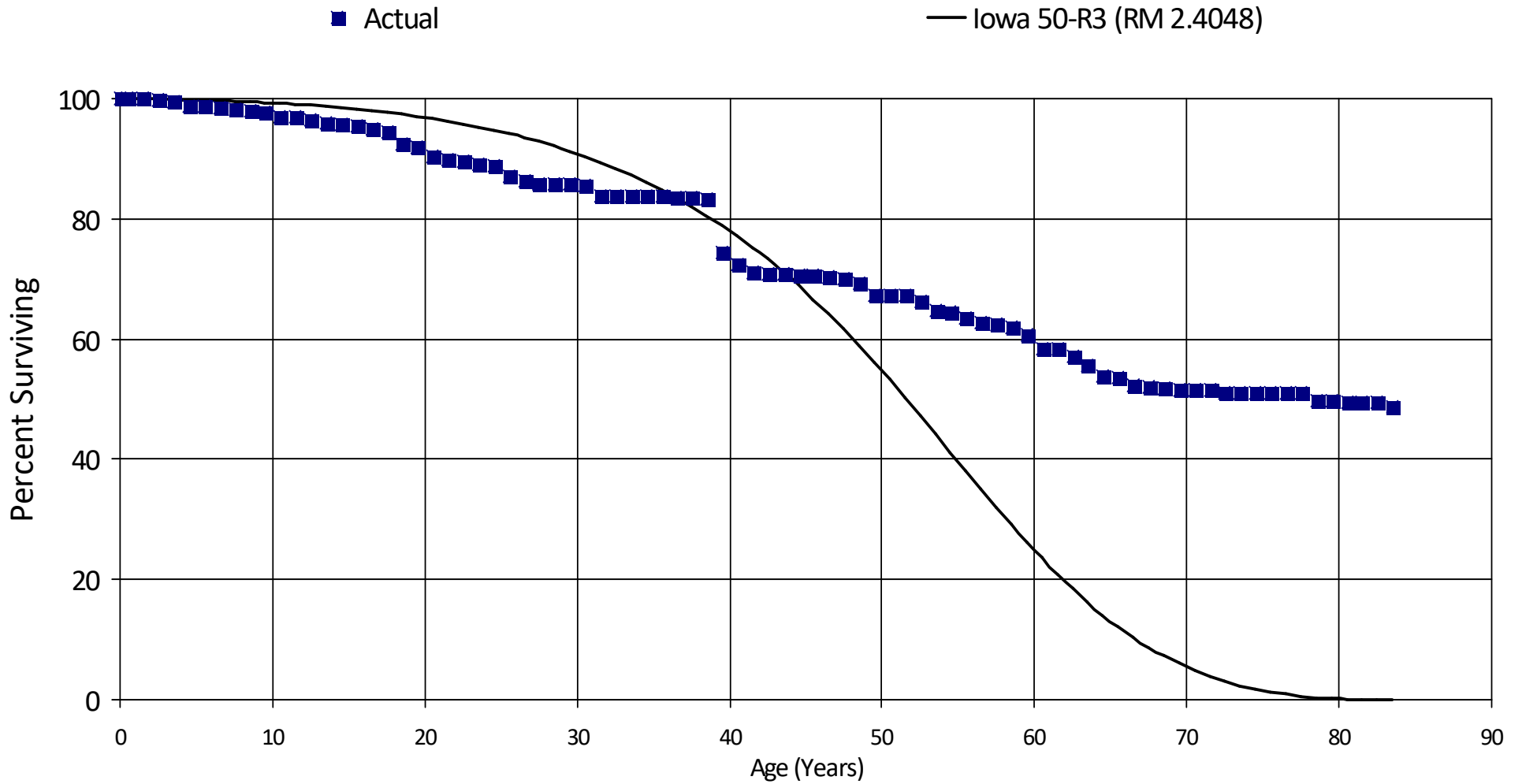
58.5	228,185	0	0.00000	1.00000	48.02
59.5	228,185	0	0.00000	1.00000	48.02
60.5	228,185	0	0.00000	1.00000	48.02
61.5	228,185	3,265	0.01431	0.98569	48.02
62.5	224,920	0	0.00000	1.00000	47.33
63.5	203,671	70,378	0.34555	0.65445	47.33
64.5	132,519	1,355	0.01022	0.98978	30.98
65.5	109,197	0	0.00000	1.00000	30.66
66.5	109,197	0	0.00000	1.00000	30.66
67.5	109,197	0	0.00000	1.00000	30.66
68.5	109,197	116	0.00106	0.99894	30.66
69.5	109,080	0	0.00000	1.00000	30.63
70.5	109,080	0	0.00000	1.00000	30.63
71.5	109,080	0	0.00000	1.00000	30.63
72.5	20,162	2,699	0.13386	0.86614	30.63
73.5	11,715	0	0.00000	1.00000	26.53
74.5	11,715	0	0.00000	1.00000	26.53
75.5	11,715	0	0.00000	1.00000	26.53
76.5	11,715	0	0.00000	1.00000	26.53
77.5	3,200	0	0.00000	1.00000	26.53
78.5	3,200	0	0.00000	1.00000	26.53
79.5	3,200	0	0.00000	1.00000	26.53
80.5	3,200	0	0.00000	1.00000	26.53
81.5	3,200	0	0.00000	1.00000	26.53
82.5	3,200	3,200	1.00000		26.53
Totals:		591,778			

New Jersey - American Water Company

Account 307.000 - Wells & Springs

Placement Band - 1906 - 2022 Experience Band - 2007 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 307.000 - Wells & Springs

Placement Band - 1906 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	71,098,704	7,351	0.00010	0.99990	100.00
0.5	68,571,503	25,803	0.00038	0.99962	99.99
1.5	63,401,736	197,430	0.00311	0.99689	99.95
2.5	58,767,171	136,984	0.00233	0.99767	99.64
3.5	55,475,431	318,031	0.00573	0.99427	99.41
4.5	53,668,686	115,044	0.00214	0.99786	98.84
5.5	52,306,392	111,696	0.00214	0.99786	98.63
6.5	51,331,514	90,436	0.00176	0.99824	98.42
7.5	49,705,659	138,869	0.00279	0.99721	98.25
8.5	46,956,856	133,011	0.00283	0.99717	97.98
9.5	45,436,902	297,509	0.00655	0.99345	97.70
10.5	41,791,404	44,750	0.00107	0.99893	97.06
11.5	38,831,988	191,858	0.00494	0.99506	96.96
12.5	38,110,760	253,981	0.00666	0.99334	96.48
13.5	36,914,440	106,386	0.00288	0.99712	95.84
14.5	34,741,870	53,572	0.00154	0.99846	95.56
15.5	32,941,243	201,911	0.00613	0.99387	95.41
16.5	32,084,870	178,698	0.00557	0.99443	94.83
17.5	31,620,184	631,873	0.01998	0.98002	94.30
18.5	29,415,596	139,030	0.00473	0.99527	92.42
19.5	28,476,853	499,167	0.01753	0.98247	91.98
20.5	27,799,831	158,180	0.00569	0.99431	90.37
21.5	27,118,757	85,460	0.00315	0.99685	89.86
22.5	26,638,717	153,593	0.00577	0.99423	89.58
23.5	26,032,447	90,330	0.00347	0.99653	89.06
24.5	23,645,396	444,635	0.01880	0.98120	88.75
25.5	22,443,372	179,488	0.00800	0.99200	87.08
26.5	22,224,798	148,330	0.00667	0.99333	86.38

New Jersey - American Water Company

Account 307.000 - Wells & Springs

Placement Band - 1906 - 2022 Experience Band - 2007 - 2022

27.5	21,833,050	17,500	0.00080	0.99920	85.80
28.5	20,541,175	8,204	0.00040	0.99960	85.73
29.5	18,577,093	17,325	0.00093	0.99907	85.70
30.5	17,252,188	357,305	0.02071	0.97929	85.62
31.5	13,568,444	0	0.00000	1.00000	83.85
32.5	13,163,255	0	0.00000	1.00000	83.85
33.5	10,808,462	0	0.00000	1.00000	83.85
34.5	10,453,905	0	0.00000	1.00000	83.85
35.5	10,200,097	29,851	0.00293	0.99707	83.85
36.5	9,882,013	11,062	0.00112	0.99888	83.60
37.5	9,583,048	27,475	0.00287	0.99713	83.51
38.5	8,961,448	964,017	0.10757	0.89243	83.27
39.5	7,512,011	205,494	0.02736	0.97264	74.31
40.5	6,970,876	118,625	0.01702	0.98298	72.28
41.5	6,187,142	13,179	0.00213	0.99787	71.05
42.5	4,120,507	9,605	0.00233	0.99767	70.90
43.5	4,110,902	5,381	0.00131	0.99869	70.73
44.5	4,066,765	1,096	0.00027	0.99973	70.64
45.5	4,065,430	12,230	0.00301	0.99699	70.62
46.5	3,861,963	21,574	0.00559	0.99441	70.41
47.5	3,831,974	44,033	0.01149	0.98851	70.02
48.5	3,780,635	106,017	0.02804	0.97196	69.22
49.5	3,099,954	2,581	0.00083	0.99917	67.28
50.5	3,048,351	1,308	0.00043	0.99957	67.22
51.5	2,992,774	41,938	0.01401	0.98599	67.19
52.5	2,729,250	66,059	0.02420	0.97580	66.25
53.5	2,552,211	2,614	0.00102	0.99898	64.65
54.5	2,520,784	40,129	0.01592	0.98408	64.58
55.5	2,312,211	35,724	0.01545	0.98455	63.55
56.5	2,226,171	5,495	0.00247	0.99753	62.57
57.5	2,012,255	14,821	0.00737	0.99263	62.42

New Jersey - American Water Company

Account 307.000 - Wells & Springs

Placement Band - 1906 - 2022 Experience Band - 2007 - 2022

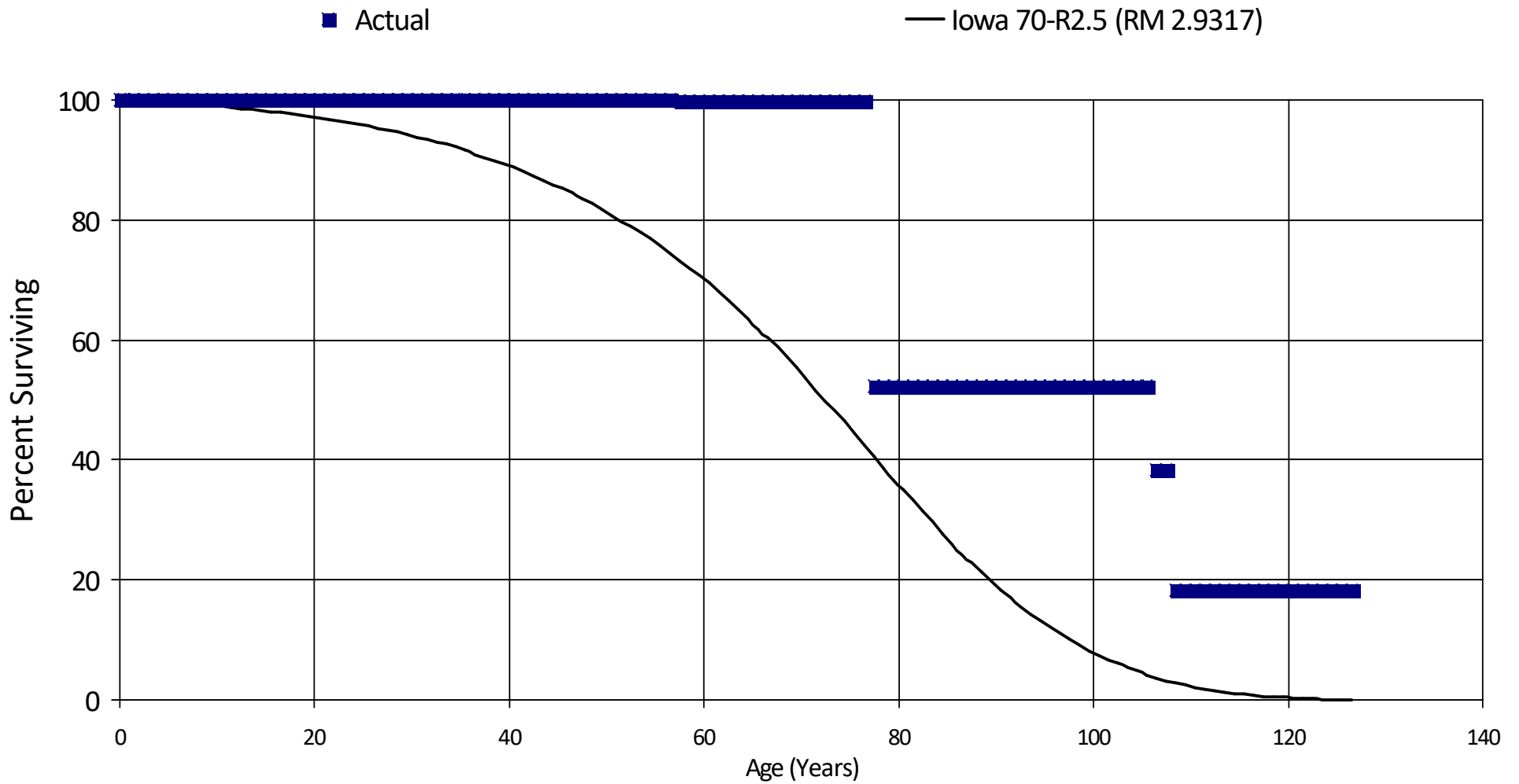
58.5	1,884,970	38,474	0.02041	0.97959	61.96
59.5	1,811,841	68,992	0.03808	0.96192	60.70
60.5	1,711,584	0	0.00000	1.00000	58.39
61.5	1,620,837	32,651	0.02014	0.97986	58.39
62.5	1,438,738	38,604	0.02683	0.97317	57.21
63.5	1,399,857	44,983	0.03213	0.96787	55.68
64.5	1,323,986	5,106	0.00386	0.99614	53.89
65.5	1,318,880	35,675	0.02705	0.97295	53.68
66.5	1,230,263	4,402	0.00358	0.99642	52.23
67.5	1,224,465	8,529	0.00697	0.99303	52.04
68.5	1,206,413	4,855	0.00402	0.99598	51.68
69.5	1,187,808	231	0.00019	0.99981	51.47
70.5	1,187,578	4	0.00000	1.00000	51.46
71.5	1,184,120	10,536	0.00890	0.99110	51.46
72.5	1,160,399	0	0.00000	1.00000	51.00
73.5	1,149,777	517	0.00045	0.99955	51.00
74.5	1,149,260	0	0.00000	1.00000	50.98
75.5	1,149,260	16	0.00001	0.99999	50.98
76.5	1,149,244	956	0.00083	0.99917	50.98
77.5	1,148,288	24,331	0.02119	0.97881	50.94
78.5	1,123,957	0	0.00000	1.00000	49.86
79.5	1,123,957	7,474	0.00665	0.99335	49.86
80.5	1,108,619	0	0.00000	1.00000	49.53
81.5	1,108,619	0	0.00000	1.00000	49.53
82.5	1,090,284	15,990	0.01467	0.98533	49.53
83.5	697,558	0	0.00000	1.00000	48.80
Totals:		7,656,374			

New Jersey - American Water Company

Account 308.000 - Infiltration Galleries & Tunnels

Placement Band - 1895 - 2022 Experience Band - 2009 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 308.000 - Infiltration Galleries & Tunnels

Placement Band - 1895 - 2022 Experience Band - 2009 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	9,834,864	0	0.00000	1.00000	100.00
0.5	9,834,864	0	0.00000	1.00000	100.00
1.5	9,834,864	0	0.00000	1.00000	100.00
2.5	9,834,864	0	0.00000	1.00000	100.00
3.5	9,834,864	0	0.00000	1.00000	100.00
4.5	9,834,864	0	0.00000	1.00000	100.00
5.5	9,834,864	0	0.00000	1.00000	100.00
6.5	9,834,864	0	0.00000	1.00000	100.00
7.5	9,834,864	0	0.00000	1.00000	100.00
8.5	9,834,864	0	0.00000	1.00000	100.00
9.5	9,834,864	0	0.00000	1.00000	100.00
10.5	9,677,097	0	0.00000	1.00000	100.00
11.5	9,677,097	0	0.00000	1.00000	100.00
12.5	9,677,097	0	0.00000	1.00000	100.00
13.5	9,677,097	0	0.00000	1.00000	100.00
14.5	9,677,097	0	0.00000	1.00000	100.00
15.5	9,676,867	0	0.00000	1.00000	100.00
16.5	9,676,867	0	0.00000	1.00000	100.00
17.5	9,676,867	0	0.00000	1.00000	100.00
18.5	9,676,867	0	0.00000	1.00000	100.00
19.5	9,676,867	0	0.00000	1.00000	100.00
20.5	9,676,867	0	0.00000	1.00000	100.00
21.5	9,676,867	0	0.00000	1.00000	100.00
22.5	9,676,867	0	0.00000	1.00000	100.00
23.5	9,676,867	0	0.00000	1.00000	100.00
24.5	9,676,867	0	0.00000	1.00000	100.00
25.5	9,676,867	0	0.00000	1.00000	100.00
26.5	131,124	0	0.00000	1.00000	100.00

New Jersey - American Water Company

Account 308.000 - Infiltration Galleries & Tunnels

Placement Band - 1895 - 2022 Experience Band - 2009 - 2022

27.5	131,124	0	0.00000	1.00000	100.00
28.5	131,124	0	0.00000	1.00000	100.00
29.5	131,124	0	0.00000	1.00000	100.00
30.5	131,124	0	0.00000	1.00000	100.00
31.5	131,124	0	0.00000	1.00000	100.00
32.5	131,124	0	0.00000	1.00000	100.00
33.5	131,124	0	0.00000	1.00000	100.00
34.5	131,124	0	0.00000	1.00000	100.00
35.5	131,124	0	0.00000	1.00000	100.00
36.5	131,124	0	0.00000	1.00000	100.00
37.5	131,124	0	0.00000	1.00000	100.00
38.5	131,124	0	0.00000	1.00000	100.00
39.5	131,124	0	0.00000	1.00000	100.00
40.5	131,124	0	0.00000	1.00000	100.00
41.5	131,124	0	0.00000	1.00000	100.00
42.5	131,124	0	0.00000	1.00000	100.00
43.5	131,124	0	0.00000	1.00000	100.00
44.5	131,083	0	0.00000	1.00000	100.00
45.5	131,083	0	0.00000	1.00000	100.00
46.5	131,083	0	0.00000	1.00000	100.00
47.5	131,083	0	0.00000	1.00000	100.00
48.5	131,083	0	0.00000	1.00000	100.00
49.5	131,083	0	0.00000	1.00000	100.00
50.5	131,083	0	0.00000	1.00000	100.00
51.5	131,083	0	0.00000	1.00000	100.00
52.5	131,083	0	0.00000	1.00000	100.00
53.5	131,083	0	0.00000	1.00000	100.00
54.5	131,083	0	0.00000	1.00000	100.00
55.5	128,395	0	0.00000	1.00000	100.00
56.5	128,395	187	0.00146	0.99854	100.00
57.5	128,208	0	0.00000	1.00000	99.85

New Jersey - American Water Company

Account 308.000 - Infiltration Galleries & Tunnels

Placement Band - 1895 - 2022 Experience Band - 2009 - 2022

58.5	128,208	0	0.00000	1.00000	99.85
59.5	128,208	0	0.00000	1.00000	99.85
60.5	127,929	0	0.00000	1.00000	99.85
61.5	127,929	0	0.00000	1.00000	99.85
62.5	127,929	0	0.00000	1.00000	99.85
63.5	127,929	0	0.00000	1.00000	99.85
64.5	127,929	0	0.00000	1.00000	99.85
65.5	127,929	0	0.00000	1.00000	99.85
66.5	127,929	0	0.00000	1.00000	99.85
67.5	127,929	0	0.00000	1.00000	99.85
68.5	127,929	0	0.00000	1.00000	99.85
69.5	116,330	0	0.00000	1.00000	99.85
70.5	116,330	0	0.00000	1.00000	99.85
71.5	116,330	0	0.00000	1.00000	99.85
72.5	116,330	0	0.00000	1.00000	99.85
73.5	116,330	0	0.00000	1.00000	99.85
74.5	116,330	25	0.00021	0.99979	99.85
75.5	116,306	63	0.00054	0.99946	99.83
76.5	116,242	55,357	0.47622	0.52378	99.78
77.5	60,885	0	0.00000	1.00000	52.26
78.5	60,885	0	0.00000	1.00000	52.26
79.5	60,885	0	0.00000	1.00000	52.26
80.5	60,885	0	0.00000	1.00000	52.26
81.5	60,885	0	0.00000	1.00000	52.26
82.5	60,885	0	0.00000	1.00000	52.26
83.5	60,885	0	0.00000	1.00000	52.26
84.5	60,885	0	0.00000	1.00000	52.26
85.5	60,885	0	0.00000	1.00000	52.26
86.5	60,885	0	0.00000	1.00000	52.26
87.5	60,885	0	0.00000	1.00000	52.26
88.5	52,223	0	0.00000	1.00000	52.26

New Jersey - American Water Company

Account 308.000 - Infiltration Galleries & Tunnels

Placement Band - 1895 - 2022 Experience Band - 2009 - 2022

89.5	52,223	0	0.00000	1.00000	52.26
90.5	52,223	0	0.00000	1.00000	52.26
91.5	52,223	0	0.00000	1.00000	52.26
92.5	52,223	0	0.00000	1.00000	52.26
93.5	52,223	0	0.00000	1.00000	52.26
94.5	52,223	0	0.00000	1.00000	52.26
95.5	52,223	0	0.00000	1.00000	52.26
96.5	52,223	0	0.00000	1.00000	52.26
97.5	52,223	0	0.00000	1.00000	52.26
98.5	52,223	0	0.00000	1.00000	52.26
99.5	52,223	0	0.00000	1.00000	52.26
100.5	52,223	0	0.00000	1.00000	52.26
101.5	52,223	0	0.00000	1.00000	52.26
102.5	52,223	0	0.00000	1.00000	52.26
103.5	52,223	0	0.00000	1.00000	52.26
104.5	52,223	0	0.00000	1.00000	52.26
105.5	52,223	13,945	0.26703	0.73297	52.26
106.5	38,278	0	0.00000	1.00000	38.31
107.5	38,278	19,920	0.52040	0.47960	38.31
108.5	18,358	0	0.00000	1.00000	18.37
109.5	18,358	0	0.00000	1.00000	18.37
110.5	18,358	0	0.00000	1.00000	18.37
111.5	18,358	0	0.00000	1.00000	18.37
112.5	18,358	0	0.00000	1.00000	18.37
113.5	18,358	0	0.00000	1.00000	18.37
114.5	18,358	0	0.00000	1.00000	18.37
115.5	18,358	0	0.00000	1.00000	18.37
116.5	18,358	0	0.00000	1.00000	18.37
117.5	18,358	0	0.00000	1.00000	18.37
118.5	18,358	0	0.00000	1.00000	18.37
119.5	9,459	0	0.00000	1.00000	18.37

New Jersey - American Water Company

Account 308.000 - Infiltration Galleries & Tunnels

Placement Band - 1895 - 2022 Experience Band - 2009 - 2022

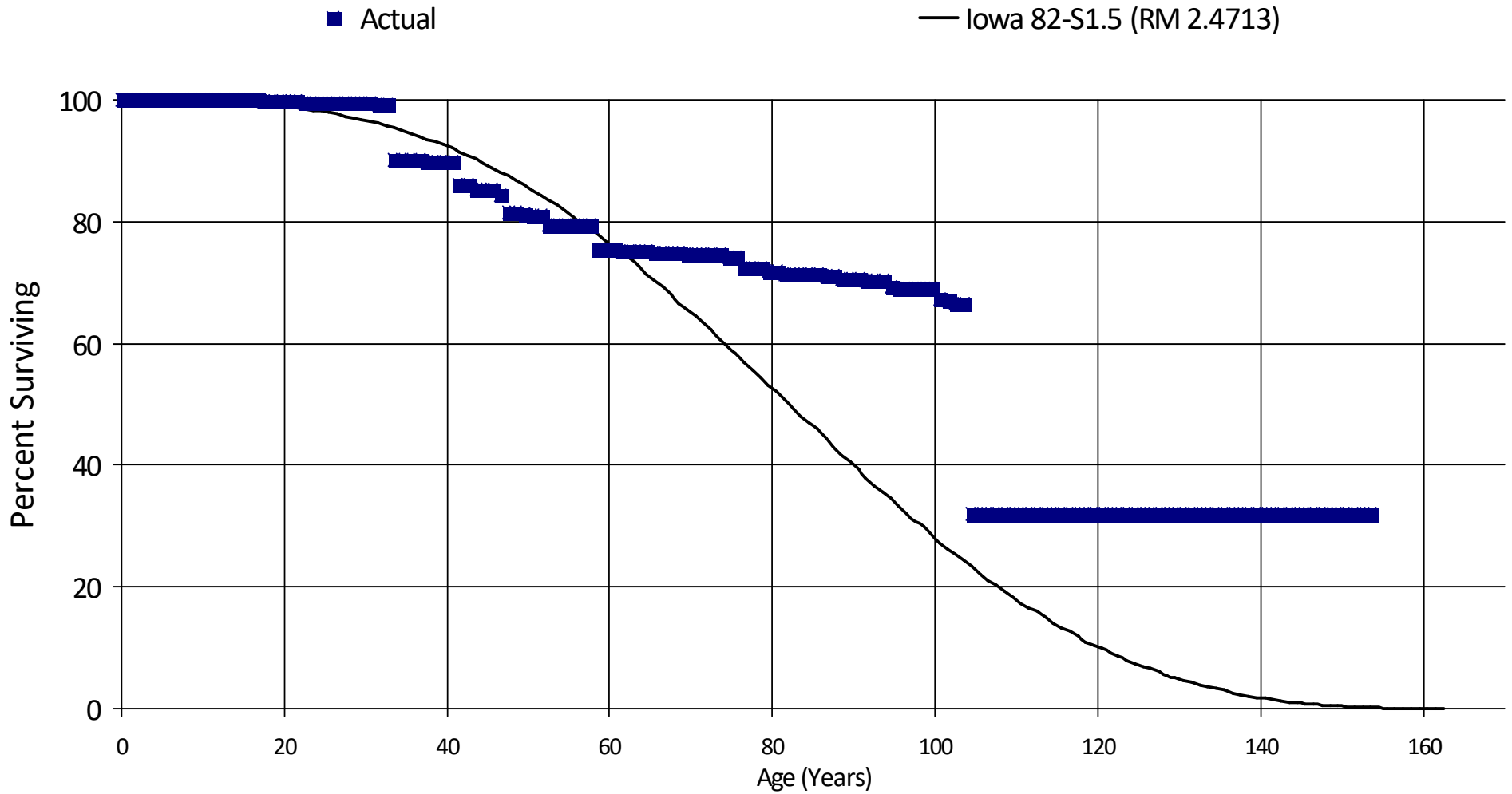
120.5	9,459	0	0.00000	1.00000	18.37
121.5	9,459	0	0.00000	1.00000	18.37
122.5	9,459	0	0.00000	1.00000	18.37
123.5	9,459	0	0.00000	1.00000	18.37
124.5	9,459	0	0.00000	1.00000	18.37
125.5	9,459	0	0.00000	1.00000	18.37
126.5	9,459	0	0.00000	1.00000	18.37
Totals:		89,497			

New Jersey - American Water Company

Account 309.000 - Supply Mains

Placement Band - 1868 - 2022 Experience Band - 2007 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 309.000 - Supply Mains

Placement Band - 1868 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	33,593,225	0	0.00000	1.00000	100.00
0.5	32,711,546	0	0.00000	1.00000	100.00
1.5	32,711,546	0	0.00000	1.00000	100.00
2.5	32,703,543	14,155	0.00043	0.99957	100.00
3.5	32,689,389	0	0.00000	1.00000	99.96
4.5	32,689,389	0	0.00000	1.00000	99.96
5.5	32,689,389	0	0.00000	1.00000	99.96
6.5	32,689,389	13,981	0.00043	0.99957	99.96
7.5	32,675,408	0	0.00000	1.00000	99.92
8.5	32,657,959	0	0.00000	1.00000	99.92
9.5	23,437,260	0	0.00000	1.00000	99.92
10.5	20,880,117	690	0.00003	0.99997	99.92
11.5	19,105,004	0	0.00000	1.00000	99.92
12.5	18,924,007	1,417	0.00007	0.99993	99.92
13.5	18,632,480	5	0.00000	1.00000	99.91
14.5	17,822,181	1,509	0.00008	0.99992	99.91
15.5	17,283,771	595	0.00003	0.99997	99.90
16.5	17,275,413	32,959	0.00191	0.99809	99.90
17.5	17,212,083	6,345	0.00037	0.99963	99.71
18.5	17,205,737	243	0.00001	0.99999	99.67
19.5	17,205,494	0	0.00000	1.00000	99.67
20.5	17,205,494	3,541	0.00021	0.99979	99.67
21.5	16,826,881	8,096	0.00048	0.99952	99.65
22.5	16,818,785	5,453	0.00032	0.99968	99.60
23.5	16,813,332	0	0.00000	1.00000	99.57
24.5	16,804,661	0	0.00000	1.00000	99.57
25.5	16,722,112	1,923	0.00011	0.99989	99.57
26.5	10,134,194	0	0.00000	1.00000	99.56

New Jersey - American Water Company

Account 309.000 - Supply Mains

Placement Band - 1868 - 2022 Experience Band - 2007 - 2022

27.5	9,237,535	0	0.00000	1.00000	99.56
28.5	9,092,429	0	0.00000	1.00000	99.56
29.5	8,619,924	0	0.00000	1.00000	99.56
30.5	8,393,434	25,881	0.00308	0.99692	99.56
31.5	8,365,019	0	0.00000	1.00000	99.25
32.5	7,277,776	666,495	0.09158	0.90842	99.25
33.5	6,353,715	0	0.00000	1.00000	90.16
34.5	6,339,374	4,371	0.00069	0.99931	90.16
35.5	2,928,521	2,764	0.00094	0.99906	90.10
36.5	2,843,964	2,763	0.00097	0.99903	90.02
37.5	2,812,425	0	0.00000	1.00000	89.93
38.5	2,812,425	0	0.00000	1.00000	89.93
39.5	2,812,425	0	0.00000	1.00000	89.93
40.5	2,784,509	116,669	0.04190	0.95810	89.93
41.5	2,643,212	25	0.00001	0.99999	86.16
42.5	2,643,186	28,350	0.01073	0.98927	86.16
43.5	2,611,027	708	0.00027	0.99973	85.24
44.5	2,595,241	0	0.00000	1.00000	85.22
45.5	2,594,228	26,170	0.01009	0.98991	85.22
46.5	2,549,714	89,297	0.03502	0.96498	84.36
47.5	2,456,938	220	0.00009	0.99991	81.41
48.5	2,456,718	3,529	0.00144	0.99856	81.40
49.5	2,017,244	6,893	0.00342	0.99658	81.28
50.5	2,002,213	16	0.00001	0.99999	81.00
51.5	1,953,778	35,675	0.01826	0.98174	81.00
52.5	1,917,972	480	0.00025	0.99975	79.52
53.5	1,915,172	0	0.00000	1.00000	79.50
54.5	1,914,040	2,084	0.00109	0.99891	79.50
55.5	1,896,951	1,164	0.00061	0.99939	79.41
56.5	1,784,316	479	0.00027	0.99973	79.36
57.5	1,553,614	76,238	0.04907	0.95093	79.34

New Jersey - American Water Company

Account 309.000 - Supply Mains

Placement Band - 1868 - 2022 Experience Band - 2007 - 2022

58.5	1,344,948	2,966	0.00221	0.99779	75.45
59.5	1,246,299	273	0.00022	0.99978	75.28
60.5	953,029	1,724	0.00181	0.99819	75.26
61.5	945,006	566	0.00060	0.99940	75.12
62.5	941,769	451	0.00048	0.99952	75.07
63.5	920,005	0	0.00000	1.00000	75.03
64.5	657,541	461	0.00070	0.99930	75.03
65.5	653,204	550	0.00084	0.99916	74.98
66.5	594,862	0	0.00000	1.00000	74.92
67.5	575,734	0	0.00000	1.00000	74.92
68.5	573,913	3,023	0.00527	0.99473	74.92
69.5	367,708	124	0.00034	0.99966	74.53
70.5	358,833	0	0.00000	1.00000	74.50
71.5	358,676	0	0.00000	1.00000	74.50
72.5	261,730	0	0.00000	1.00000	74.50
73.5	242,011	1,254	0.00518	0.99482	74.50
74.5	239,865	20	0.00008	0.99992	74.11
75.5	238,667	5,310	0.02225	0.97775	74.10
76.5	230,947	358	0.00155	0.99845	72.45
77.5	230,588	99	0.00043	0.99957	72.34
78.5	230,321	1,200	0.00521	0.99479	72.31
79.5	227,214	407	0.00179	0.99821	71.93
80.5	209,106	1,652	0.00790	0.99210	71.80
81.5	207,454	0	0.00000	1.00000	71.23
82.5	206,863	0	0.00000	1.00000	71.23
83.5	206,773	0	0.00000	1.00000	71.23
84.5	206,614	10	0.00005	0.99995	71.23
85.5	98,539	105	0.00107	0.99893	71.23
86.5	98,274	0	0.00000	1.00000	71.15
87.5	98,270	943	0.00960	0.99040	71.15
88.5	97,327	0	0.00000	1.00000	70.47

New Jersey - American Water Company

Account 309.000 - Supply Mains

Placement Band - 1868 - 2022 Experience Band - 2007 - 2022

89.5	97,204	17	0.00017	0.99983	70.47
90.5	63,515	191	0.00301	0.99699	70.46
91.5	56,433	13	0.00023	0.99977	70.25
92.5	50,248	0	0.00000	1.00000	70.23
93.5	44,766	673	0.01503	0.98497	70.23
94.5	44,093	5	0.00011	0.99989	69.17
95.5	42,819	0	0.00000	1.00000	69.16
96.5	35,692	0	0.00000	1.00000	69.16
97.5	35,692	58	0.00163	0.99837	69.16
98.5	31,900	46	0.00144	0.99856	69.05
99.5	12,283	290	0.02361	0.97639	68.95
100.5	11,993	76	0.00634	0.99366	67.32
101.5	11,917	69	0.00579	0.99421	66.89
102.5	11,848	0	0.00000	1.00000	66.50
103.5	11,848	6,152	0.51923	0.48077	66.50
104.5	5,697	0	0.00000	1.00000	31.97
105.5	5,697	0	0.00000	1.00000	31.97
106.5	5,697	0	0.00000	1.00000	31.97
107.5	3,711	0	0.00000	1.00000	31.97
108.5	3,711	0	0.00000	1.00000	31.97
109.5	3,257	0	0.00000	1.00000	31.97
110.5	3,257	0	0.00000	1.00000	31.97
111.5	3,257	0	0.00000	1.00000	31.97
112.5	2,800	0	0.00000	1.00000	31.97
113.5	2,800	0	0.00000	1.00000	31.97
114.5	2,800	0	0.00000	1.00000	31.97
115.5	2,800	0	0.00000	1.00000	31.97
116.5	2,800	0	0.00000	1.00000	31.97
117.5	2,800	0	0.00000	1.00000	31.97
118.5	2,800	0	0.00000	1.00000	31.97
119.5	800	0	0.00000	1.00000	31.97

New Jersey - American Water Company

Account 309.000 - Supply Mains

Placement Band - 1868 - 2022 Experience Band - 2007 - 2022

120.5	800	0	0.00000	1.00000	31.97
121.5	800	0	0.00000	1.00000	31.97
122.5	800	0	0.00000	1.00000	31.97
123.5	800	0	0.00000	1.00000	31.97
124.5	800	0	0.00000	1.00000	31.97
125.5	800	0	0.00000	1.00000	31.97
126.5	800	0	0.00000	1.00000	31.97
127.5	800	0	0.00000	1.00000	31.97
128.5	800	0	0.00000	1.00000	31.97
129.5	800	0	0.00000	1.00000	31.97
130.5	800	0	0.00000	1.00000	31.97
131.5	800	0	0.00000	1.00000	31.97
132.5	800	0	0.00000	1.00000	31.97
133.5	800	0	0.00000	1.00000	31.97
134.5	800	0	0.00000	1.00000	31.97
135.5	800	0	0.00000	1.00000	31.97
136.5	800	0	0.00000	1.00000	31.97
137.5	800	0	0.00000	1.00000	31.97
138.5	800	0	0.00000	1.00000	31.97
139.5	800	0	0.00000	1.00000	31.97
140.5	800	0	0.00000	1.00000	31.97
141.5	800	0	0.00000	1.00000	31.97
142.5	800	0	0.00000	1.00000	31.97
143.5	800	0	0.00000	1.00000	31.97
144.5	800	0	0.00000	1.00000	31.97
145.5	800	0	0.00000	1.00000	31.97
146.5	800	0	0.00000	1.00000	31.97
147.5	800	0	0.00000	1.00000	31.97
148.5	800	0	0.00000	1.00000	31.97
149.5	800	0	0.00000	1.00000	31.97
150.5	800	0	0.00000	1.00000	31.97

New Jersey - American Water Company

Account 309.000 - Supply Mains

Placement Band - 1868 - 2022 Experience Band - 2007 - 2022

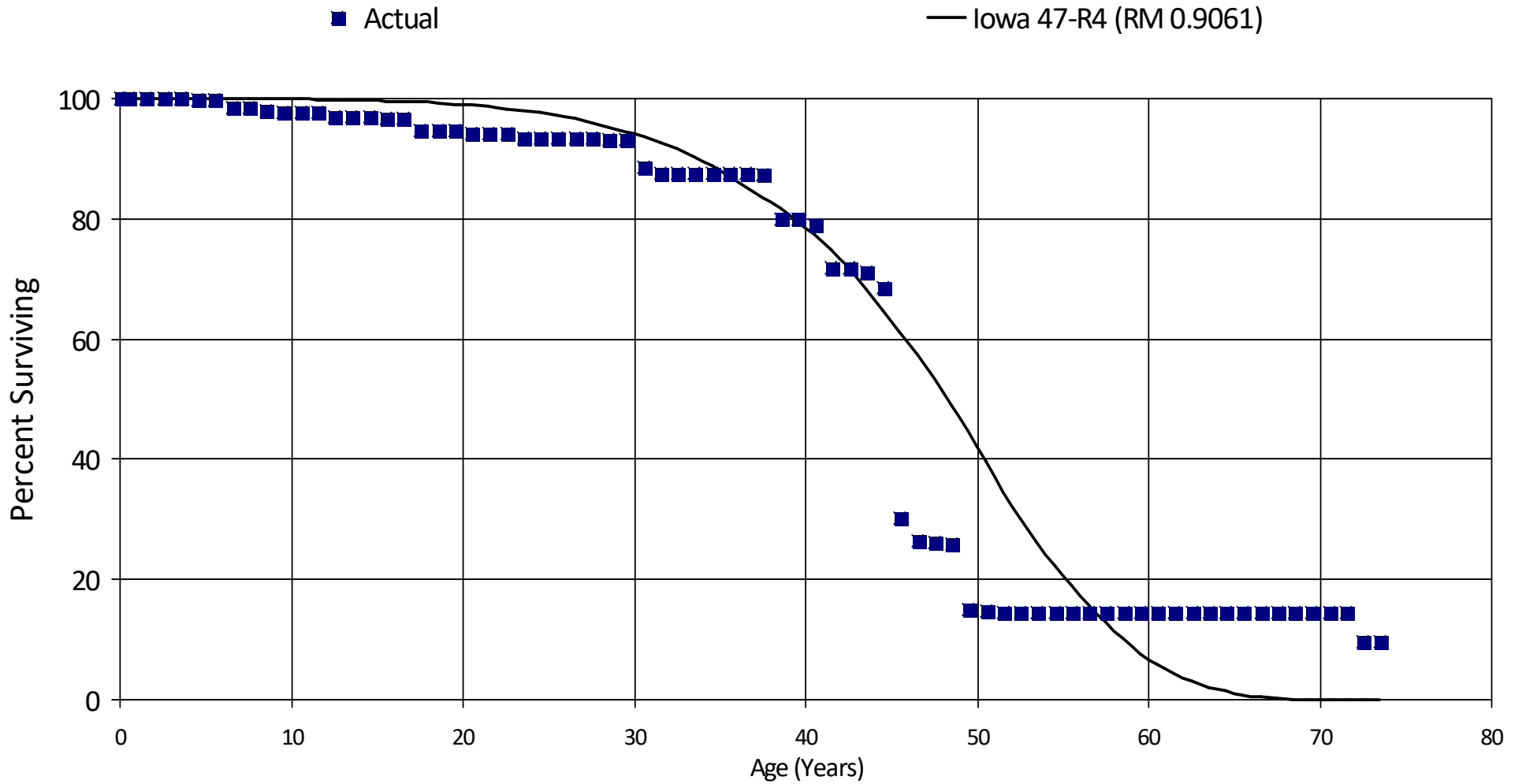
151.5	800	0	0.00000	1.00000	31.97
152.5	800	0	0.00000	1.00000	31.97
153.5	800	0	0.00000	1.00000	31.97
Totals:		1,210,269			

New Jersey - American Water Company

Account 310.000 - Power Generation Equipment

Placement Band - 1948 - 2022 Experience Band - 2007 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 310.000 - Power Generation Equipment

Placement Band - 1948 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	51,399,688	0	0.00000	1.00000	100.00
0.5	50,434,336	1,374	0.00003	0.99997	100.00
1.5	50,075,910	21,305	0.00043	0.99957	100.00
2.5	49,988,316	17,432	0.00035	0.99965	99.96
3.5	49,882,405	57,811	0.00116	0.99884	99.93
4.5	48,241,988	92,276	0.00191	0.99809	99.81
5.5	44,183,881	488,247	0.01105	0.98895	99.62
6.5	39,627,125	31,138	0.00079	0.99921	98.52
7.5	35,986,947	151,293	0.00420	0.99580	98.44
8.5	35,039,357	86,231	0.00246	0.99754	98.03
9.5	34,100,853	34,698	0.00102	0.99898	97.79
10.5	22,287,332	0	0.00000	1.00000	97.69
11.5	19,779,066	159,844	0.00808	0.99192	97.69
12.5	19,161,345	8,863	0.00046	0.99954	96.90
13.5	19,121,740	0	0.00000	1.00000	96.86
14.5	13,927,708	7,905	0.00057	0.99943	96.86
15.5	10,891,028	2,257	0.00021	0.99979	96.80
16.5	10,531,470	226,905	0.02155	0.97845	96.78
17.5	10,304,565	265	0.00003	0.99997	94.69
18.5	10,119,210	6,324	0.00062	0.99938	94.69
19.5	10,074,353	49,574	0.00492	0.99508	94.63
20.5	9,595,067	5,546	0.00058	0.99942	94.16
21.5	9,486,392	5,133	0.00054	0.99946	94.11
22.5	9,209,580	59,259	0.00643	0.99357	94.06
23.5	7,532,699	0	0.00000	1.00000	93.46
24.5	7,179,126	1,805	0.00025	0.99975	93.46
25.5	6,783,113	0	0.00000	1.00000	93.44
26.5	5,493,019	4,219	0.00077	0.99923	93.44

New Jersey - American Water Company

Account 310.000 - Power Generation Equipment

Placement Band - 1948 - 2022 Experience Band - 2007 - 2022

27.5	5,402,997	13,226	0.00245	0.99755	93.37
28.5	5,336,395	0	0.00000	1.00000	93.14
29.5	2,616,857	130,715	0.04995	0.95005	93.14
30.5	2,330,655	22,140	0.00950	0.99050	88.49
31.5	2,292,679	0	0.00000	1.00000	87.65
32.5	1,713,713	0	0.00000	1.00000	87.65
33.5	1,563,768	2,086	0.00133	0.99867	87.65
34.5	1,561,153	1,476	0.00095	0.99905	87.53
35.5	1,420,118	0	0.00000	1.00000	87.45
36.5	1,275,751	3,378	0.00265	0.99735	87.45
37.5	1,272,373	105,986	0.08330	0.91670	87.22
38.5	1,145,467	1,339	0.00117	0.99883	79.95
39.5	1,144,128	14,727	0.01287	0.98713	79.86
40.5	919,576	80,948	0.08803	0.91197	78.83
41.5	802,055	0	0.00000	1.00000	71.89
42.5	788,954	10,160	0.01288	0.98712	71.89
43.5	675,662	23,300	0.03448	0.96552	70.96
44.5	652,362	364,063	0.55807	0.44193	68.51
45.5	288,299	36,342	0.12606	0.87394	30.28
46.5	251,957	1,887	0.00749	0.99251	26.46
47.5	250,069	4,378	0.01751	0.98249	26.26
48.5	245,692	102,118	0.41563	0.58437	25.80
49.5	131,538	2,326	0.01768	0.98232	15.08
50.5	129,213	3,456	0.02675	0.97325	14.81
51.5	125,756	0	0.00000	1.00000	14.41
52.5	124,372	0	0.00000	1.00000	14.41
53.5	66,270	0	0.00000	1.00000	14.41
54.5	236	0	0.00000	1.00000	14.41
55.5	236	0	0.00000	1.00000	14.41
56.5	236	0	0.00000	1.00000	14.41
57.5	236	0	0.00000	1.00000	14.41

New Jersey - American Water Company

Account 310.000 - Power Generation Equipment

Placement Band - 1948 - 2022 Experience Band - 2007 - 2022

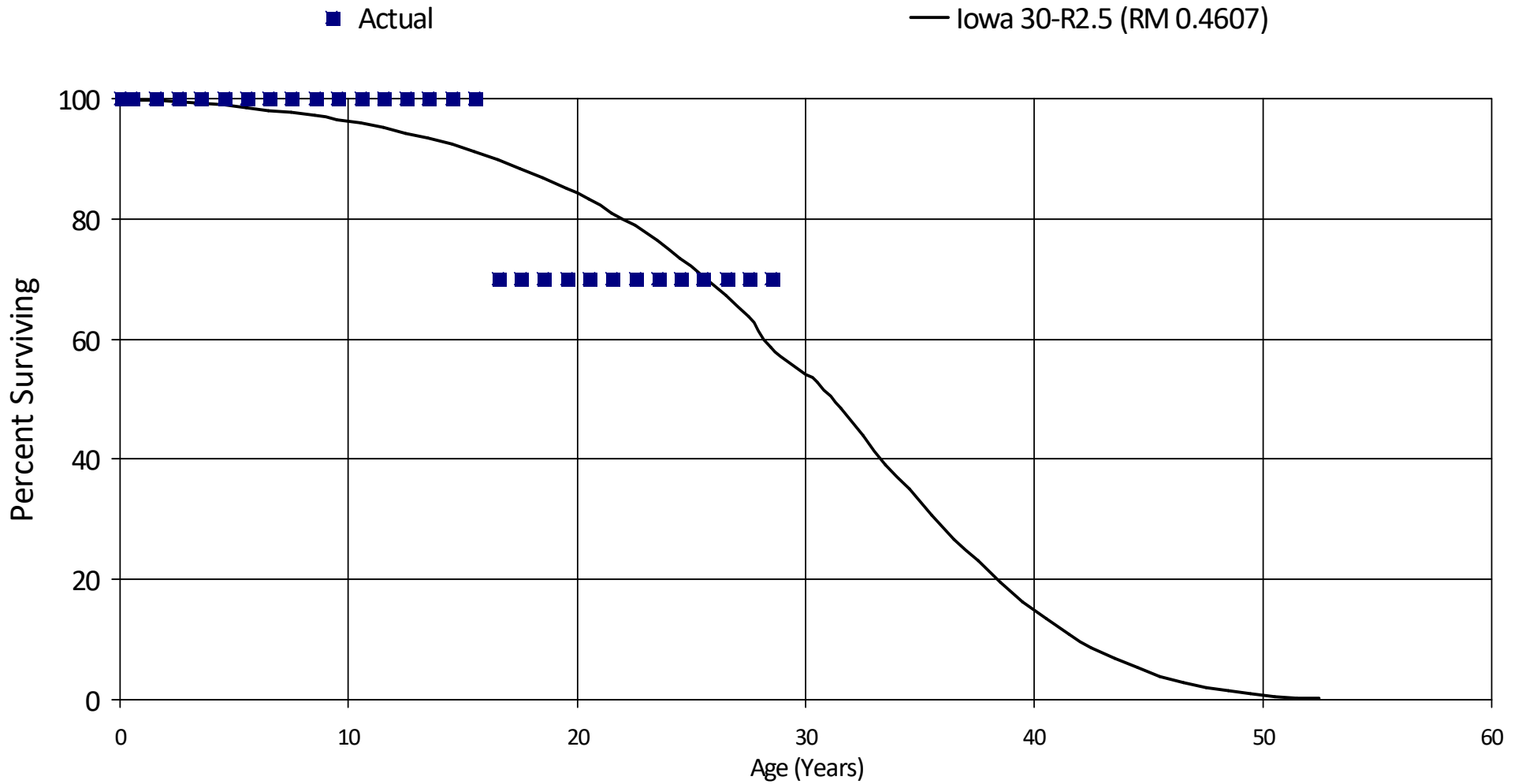
58.5	236	0	0.00000	1.00000	14.41
59.5	236	0	0.00000	1.00000	14.41
60.5	236	0	0.00000	1.00000	14.41
61.5	236	0	0.00000	1.00000	14.41
62.5	236	0	0.00000	1.00000	14.41
63.5	236	0	0.00000	1.00000	14.41
64.5	236	0	0.00000	1.00000	14.41
65.5	236	0	0.00000	1.00000	14.41
66.5	236	0	0.00000	1.00000	14.41
67.5	236	0	0.00000	1.00000	14.41
68.5	236	0	0.00000	1.00000	14.41
69.5	236	0	0.00000	1.00000	14.41
70.5	236	0	0.00000	1.00000	14.41
71.5	236	78	0.33051	0.66949	14.41
72.5	158	0	0.00000	1.00000	9.65
73.5	158	0	0.00000	1.00000	9.65
Totals:		2,443,833			

New Jersey - American Water Company

Account 310.200 - Boiler Plant Equipment

Placement Band - 1993 - 2022 Experience Band - 2013 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 310.200 - Boiler Plant Equipment

Placement Band - 1993 - 2022 Experience Band - 2013 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	349,371	0	0.00000	1.00000	100.00
0.5	349,371	0	0.00000	1.00000	100.00
1.5	349,371	0	0.00000	1.00000	100.00
2.5	349,371	0	0.00000	1.00000	100.00
3.5	349,371	0	0.00000	1.00000	100.00
4.5	349,371	0	0.00000	1.00000	100.00
5.5	349,371	0	0.00000	1.00000	100.00
6.5	349,371	0	0.00000	1.00000	100.00
7.5	349,371	0	0.00000	1.00000	100.00
8.5	349,371	0	0.00000	1.00000	100.00
9.5	349,371	0	0.00000	1.00000	100.00
10.5	213,408	0	0.00000	1.00000	100.00
11.5	203,015	0	0.00000	1.00000	100.00
12.5	203,015	0	0.00000	1.00000	100.00
13.5	198,350	0	0.00000	1.00000	100.00
14.5	166,293	0	0.00000	1.00000	100.00
15.5	166,293	49,764	0.29926	0.70074	100.00
16.5	116,529	0	0.00000	1.00000	70.07
17.5	116,529	0	0.00000	1.00000	70.07
18.5	116,529	0	0.00000	1.00000	70.07
19.5	116,529	0	0.00000	1.00000	70.07
20.5	116,529	0	0.00000	1.00000	70.07
21.5	116,529	0	0.00000	1.00000	70.07
22.5	116,529	0	0.00000	1.00000	70.07
23.5	116,529	0	0.00000	1.00000	70.07
24.5	116,074	0	0.00000	1.00000	70.07
25.5	116,074	0	0.00000	1.00000	70.07
26.5	116,074	0	0.00000	1.00000	70.07

New Jersey - American Water Company

Account 310.200 - Boiler Plant Equipment

Placement Band - 1993 - 2022 Experience Band - 2013 - 2022

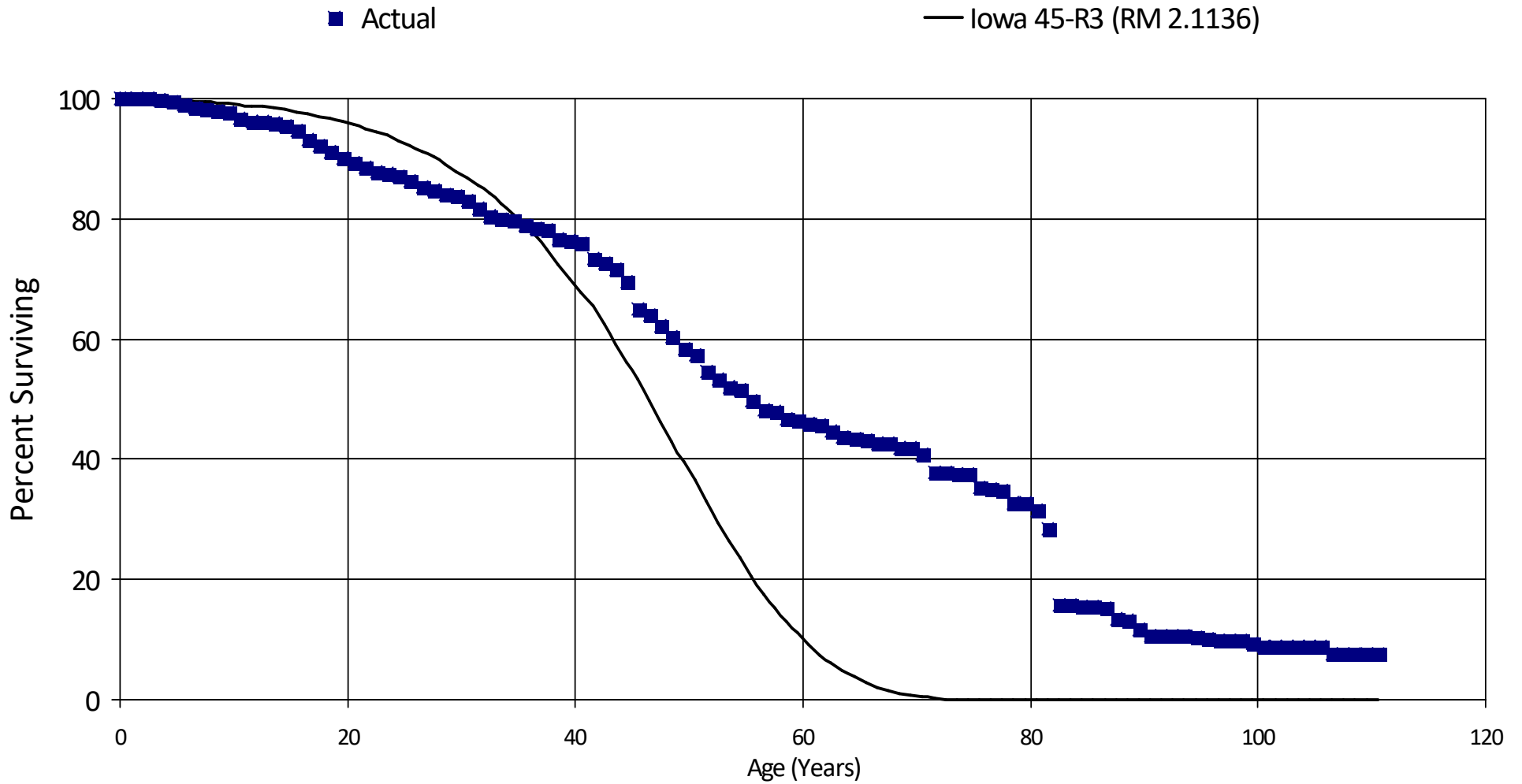
27.5	116,074	0	0.00000	1.00000	70.07
28.5	4,846	0	0.00000	1.00000	70.07
Totals:		49,764			

New Jersey - American Water Company

Account 311.200 - Pumping Equipment - Electric

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 311.200 - Pumping Equipment - Electric

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	174,281,054	0	0.00000	1.00000	100.00
0.5	170,215,973	27,827	0.00016	0.99984	100.00
1.5	167,858,976	96,780	0.00058	0.99942	99.98
2.5	166,946,207	251,548	0.00151	0.99849	99.92
3.5	165,446,113	425,445	0.00257	0.99743	99.77
4.5	154,538,610	856,054	0.00554	0.99446	99.51
5.5	148,598,933	735,528	0.00495	0.99505	98.96
6.5	139,461,724	371,988	0.00267	0.99733	98.47
7.5	131,750,308	316,960	0.00241	0.99759	98.21
8.5	128,042,600	417,726	0.00326	0.99674	97.97
9.5	123,972,175	1,267,559	0.01022	0.98978	97.65
10.5	114,125,408	486,966	0.00427	0.99573	96.65
11.5	111,400,204	74,409	0.00067	0.99933	96.24
12.5	107,432,771	362,051	0.00337	0.99663	96.18
13.5	104,929,154	495,327	0.00472	0.99528	95.86
14.5	93,956,603	800,669	0.00852	0.99148	95.41
15.5	88,672,075	1,416,932	0.01598	0.98402	94.60
16.5	85,079,980	762,764	0.00897	0.99103	93.09
17.5	83,118,951	965,119	0.01161	0.98839	92.25
18.5	80,294,952	924,899	0.01152	0.98848	91.18
19.5	75,289,890	648,629	0.00862	0.99138	90.13
20.5	72,496,442	656,677	0.00906	0.99094	89.35
21.5	67,560,952	454,970	0.00673	0.99327	88.54
22.5	62,096,963	237,190	0.00382	0.99618	87.94
23.5	60,178,103	389,290	0.00647	0.99353	87.60
24.5	56,510,078	436,253	0.00772	0.99228	87.03
25.5	54,619,839	649,822	0.01190	0.98810	86.36
26.5	45,449,726	287,233	0.00632	0.99368	85.33

New Jersey - American Water Company

Account 311.200 - Pumping Equipment - Electric

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

27.5	43,714,277	432,478	0.00989	0.99011	84.79
28.5	39,447,908	145,795	0.00370	0.99630	83.95
29.5	35,838,349	270,408	0.00755	0.99245	83.64
30.5	28,584,023	431,558	0.01510	0.98490	83.01
31.5	26,560,059	422,713	0.01592	0.98408	81.76
32.5	23,952,803	120,765	0.00504	0.99496	80.46
33.5	20,327,791	105,164	0.00517	0.99483	80.05
34.5	19,799,847	174,386	0.00881	0.99119	79.64
35.5	18,840,401	102,059	0.00542	0.99458	78.94
36.5	15,442,225	80,830	0.00523	0.99477	78.51
37.5	14,303,543	271,572	0.01899	0.98101	78.10
38.5	13,365,996	60,115	0.00450	0.99550	76.62
39.5	13,077,304	71,382	0.00546	0.99454	76.28
40.5	11,386,635	389,875	0.03424	0.96576	75.86
41.5	8,403,625	71,146	0.00847	0.99153	73.26
42.5	7,934,719	128,714	0.01622	0.98378	72.64
43.5	6,752,351	171,185	0.02535	0.97465	71.46
44.5	6,437,375	435,633	0.06767	0.93233	69.65
45.5	5,902,730	88,982	0.01507	0.98493	64.94
46.5	5,529,248	146,083	0.02642	0.97358	63.96
47.5	5,351,012	150,710	0.02816	0.97184	62.27
48.5	5,143,518	173,372	0.03371	0.96629	60.52
49.5	4,326,988	85,785	0.01983	0.98017	58.48
50.5	4,063,559	190,135	0.04679	0.95321	57.32
51.5	3,798,819	98,854	0.02602	0.97398	54.64
52.5	3,529,075	79,207	0.02244	0.97756	53.22
53.5	3,107,107	35,931	0.01156	0.98844	52.03
54.5	2,895,475	97,522	0.03368	0.96632	51.43
55.5	2,240,442	63,472	0.02833	0.97167	49.70
56.5	1,722,163	13,249	0.00769	0.99231	48.29
57.5	924,203	23,006	0.02489	0.97511	47.92

New Jersey - American Water Company

Account 311.200 - Pumping Equipment - Electric

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

58.5	872,878	5,865	0.00672	0.99328	46.73
59.5	858,982	9,190	0.01070	0.98930	46.42
60.5	740,960	5,422	0.00732	0.99268	45.92
61.5	648,066	11,336	0.01749	0.98251	45.58
62.5	636,084	14,595	0.02295	0.97705	44.78
63.5	618,141	3,647	0.00590	0.99410	43.75
64.5	429,347	4,537	0.01057	0.98943	43.49
65.5	271,677	2,293	0.00844	0.99156	43.03
66.5	222,845	639	0.00287	0.99713	42.67
67.5	52,280	931	0.01781	0.98219	42.55
68.5	44,345	0	0.00000	1.00000	41.79
69.5	44,252	1,042	0.02355	0.97645	41.79
70.5	42,083	3,190	0.07580	0.92420	40.81
71.5	38,126	0	0.00000	1.00000	37.72
72.5	38,126	240	0.00629	0.99371	37.72
73.5	34,483	18	0.00052	0.99948	37.48
74.5	34,465	1,992	0.05780	0.94220	37.46
75.5	32,473	287	0.00884	0.99116	35.29
76.5	32,186	144	0.00447	0.99553	34.98
77.5	32,042	1,971	0.06151	0.93849	34.82
78.5	30,071	0	0.00000	1.00000	32.68
79.5	30,071	1,029	0.03422	0.96578	32.68
80.5	29,042	2,903	0.09996	0.90004	31.56
81.5	26,072	11,613	0.44543	0.55457	28.41
82.5	14,450	0	0.00000	1.00000	15.76
83.5	14,443	224	0.01551	0.98449	15.76
84.5	14,219	83	0.00584	0.99416	15.52
85.5	14,136	123	0.00870	0.99130	15.43
86.5	14,012	1,660	0.11847	0.88153	15.30
87.5	12,352	161	0.01303	0.98697	13.49
88.5	12,192	1,490	0.12222	0.87778	13.31

New Jersey - American Water Company

Account 311.200 - Pumping Equipment - Electric

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

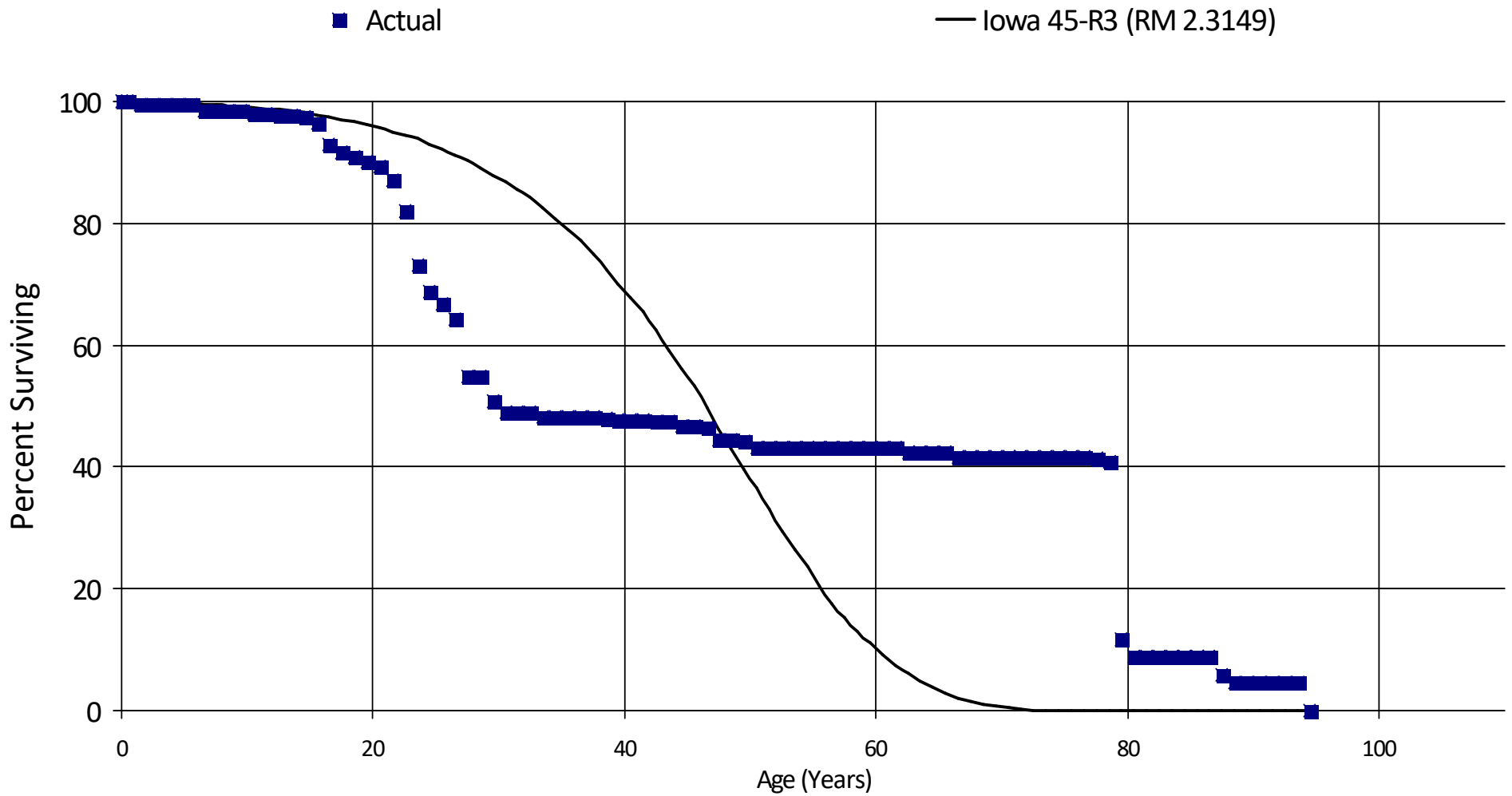
89.5	10,702	907	0.08475	0.91525	11.68
90.5	9,794	0	0.00000	1.00000	10.69
91.5	9,792	21	0.00214	0.99786	10.69
92.5	9,754	0	0.00000	1.00000	10.67
93.5	9,754	229	0.02348	0.97652	10.67
94.5	9,334	315	0.03375	0.96625	10.42
95.5	9,019	149	0.01652	0.98348	10.07
96.5	8,870	32	0.00361	0.99639	9.90
97.5	8,839	18	0.00204	0.99796	9.86
98.5	8,233	289	0.03510	0.96490	9.84
99.5	7,926	448	0.05652	0.94348	9.49
100.5	7,478	0	0.00000	1.00000	8.95
101.5	7,478	0	0.00000	1.00000	8.95
102.5	7,478	0	0.00000	1.00000	8.95
103.5	7,478	132	0.01765	0.98235	8.95
104.5	7,346	0	0.00000	1.00000	8.79
105.5	7,346	900	0.12251	0.87749	8.79
106.5	6,446	14	0.00217	0.99783	7.71
107.5	6,432	3	0.00047	0.99953	7.69
108.5	3,019	37	0.01226	0.98774	7.69
109.5	2,800	0	0.00000	1.00000	7.60
110.5	2,800	2,800	1.00000		7.60
Totals:		20,041,620			

New Jersey - American Water Company

Account 311.300 - Pumping Equipment - Diesel

Placement Band - 1917 - 2022 Experience Band - 2007 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 311.300 - Pumping Equipment - Diesel

Placement Band - 1917 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	9,955,985	0	0.00000	1.00000	100.00
0.5	9,955,985	44,407	0.00446	0.99554	100.00
1.5	9,911,578	0	0.00000	1.00000	99.55
2.5	9,816,392	0	0.00000	1.00000	99.55
3.5	9,816,392	832	0.00008	0.99992	99.55
4.5	9,815,560	8,661	0.00088	0.99912	99.54
5.5	9,799,322	92,361	0.00943	0.99057	99.45
6.5	9,301,954	0	0.00000	1.00000	98.51
7.5	8,994,532	0	0.00000	1.00000	98.51
8.5	8,895,634	0	0.00000	1.00000	98.51
9.5	8,175,944	36,692	0.00449	0.99551	98.51
10.5	7,630,536	569	0.00007	0.99993	98.07
11.5	7,124,095	18,587	0.00261	0.99739	98.06
12.5	6,946,911	5,554	0.00080	0.99920	97.80
13.5	6,442,265	8,993	0.00140	0.99860	97.72
14.5	6,246,996	66,279	0.01061	0.98939	97.58
15.5	6,167,450	237,863	0.03857	0.96143	96.54
16.5	5,865,933	73,057	0.01245	0.98755	92.82
17.5	5,786,797	49,580	0.00857	0.99143	91.66
18.5	5,737,217	48,952	0.00853	0.99147	90.87
19.5	5,663,839	53,877	0.00951	0.99049	90.09
20.5	5,279,344	130,617	0.02474	0.97526	89.23
21.5	5,093,955	288,925	0.05672	0.94328	87.02
22.5	4,741,596	526,501	0.11104	0.88896	82.08
23.5	4,198,669	239,235	0.05698	0.94302	72.97
24.5	3,936,147	114,810	0.02917	0.97083	68.81
25.5	3,645,548	142,415	0.03907	0.96093	66.80
26.5	3,497,130	511,627	0.14630	0.85370	64.19

New Jersey - American Water Company

Account 311.300 - Pumping Equipment - Diesel

Placement Band - 1917 - 2022 Experience Band - 2007 - 2022

27.5	2,939,644	1,626	0.00055	0.99945	54.80
28.5	2,774,757	205,921	0.07421	0.92579	54.77
29.5	2,425,387	80,169	0.03305	0.96695	50.71
30.5	2,241,781	905	0.00040	0.99960	49.03
31.5	2,119,614	4,443	0.00210	0.99790	49.01
32.5	2,041,832	26,338	0.01290	0.98710	48.91
33.5	1,782,432	0	0.00000	1.00000	48.28
34.5	1,634,871	0	0.00000	1.00000	48.28
35.5	1,455,191	0	0.00000	1.00000	48.28
36.5	1,175,524	0	0.00000	1.00000	48.28
37.5	1,120,673	5,224	0.00466	0.99534	48.28
38.5	1,086,950	8,193	0.00754	0.99246	48.06
39.5	952,140	0	0.00000	1.00000	47.70
40.5	934,513	0	0.00000	1.00000	47.70
41.5	926,357	3,688	0.00398	0.99602	47.70
42.5	878,777	0	0.00000	1.00000	47.51
43.5	878,777	14,927	0.01699	0.98301	47.51
44.5	863,850	0	0.00000	1.00000	46.70
45.5	863,850	5,323	0.00616	0.99384	46.70
46.5	858,527	35,626	0.04150	0.95850	46.41
47.5	822,901	1,824	0.00222	0.99778	44.48
48.5	820,205	3,213	0.00392	0.99608	44.38
49.5	771,352	16,497	0.02139	0.97861	44.21
50.5	465,608	438	0.00094	0.99906	43.26
51.5	384,147	273	0.00071	0.99929	43.22
52.5	375,192	0	0.00000	1.00000	43.19
53.5	337,736	0	0.00000	1.00000	43.19
54.5	320,287	0	0.00000	1.00000	43.19
55.5	316,631	0	0.00000	1.00000	43.19
56.5	315,184	0	0.00000	1.00000	43.19
57.5	308,475	0	0.00000	1.00000	43.19

New Jersey - American Water Company

Account 311.300 - Pumping Equipment - Diesel

Placement Band - 1917 - 2022 Experience Band - 2007 - 2022

58.5	32,333	0	0.00000	1.00000	43.19
59.5	27,719	0	0.00000	1.00000	43.19
60.5	27,351	0	0.00000	1.00000	43.19
61.5	27,351	502	0.01835	0.98165	43.19
62.5	26,849	0	0.00000	1.00000	42.40
63.5	26,849	0	0.00000	1.00000	42.40
64.5	26,849	0	0.00000	1.00000	42.40
65.5	26,849	458	0.01706	0.98294	42.40
66.5	26,391	0	0.00000	1.00000	41.68
67.5	26,391	0	0.00000	1.00000	41.68
68.5	26,391	0	0.00000	1.00000	41.68
69.5	26,391	0	0.00000	1.00000	41.68
70.5	26,391	0	0.00000	1.00000	41.68
71.5	26,391	0	0.00000	1.00000	41.68
72.5	26,391	0	0.00000	1.00000	41.68
73.5	26,391	0	0.00000	1.00000	41.68
74.5	26,391	0	0.00000	1.00000	41.68
75.5	26,391	0	0.00000	1.00000	41.68
76.5	26,391	162	0.00614	0.99386	41.68
77.5	26,230	280	0.01067	0.98933	41.42
78.5	25,950	18,583	0.71612	0.28388	40.98
79.5	7,366	1,737	0.23580	0.76420	11.63
80.5	5,629	0	0.00000	1.00000	8.89
81.5	5,629	78	0.01386	0.98614	8.89
82.5	5,551	0	0.00000	1.00000	8.77
83.5	5,551	0	0.00000	1.00000	8.77
84.5	5,551	0	0.00000	1.00000	8.77
85.5	5,551	0	0.00000	1.00000	8.77
86.5	5,551	1,816	0.32713	0.67287	8.77
87.5	3,735	821	0.21982	0.78018	5.90
88.5	2,914	0	0.00000	1.00000	4.60

New Jersey - American Water Company

Account 311.300 - Pumping Equipment - Diesel

Placement Band - 1917 - 2022 Experience Band - 2007 - 2022

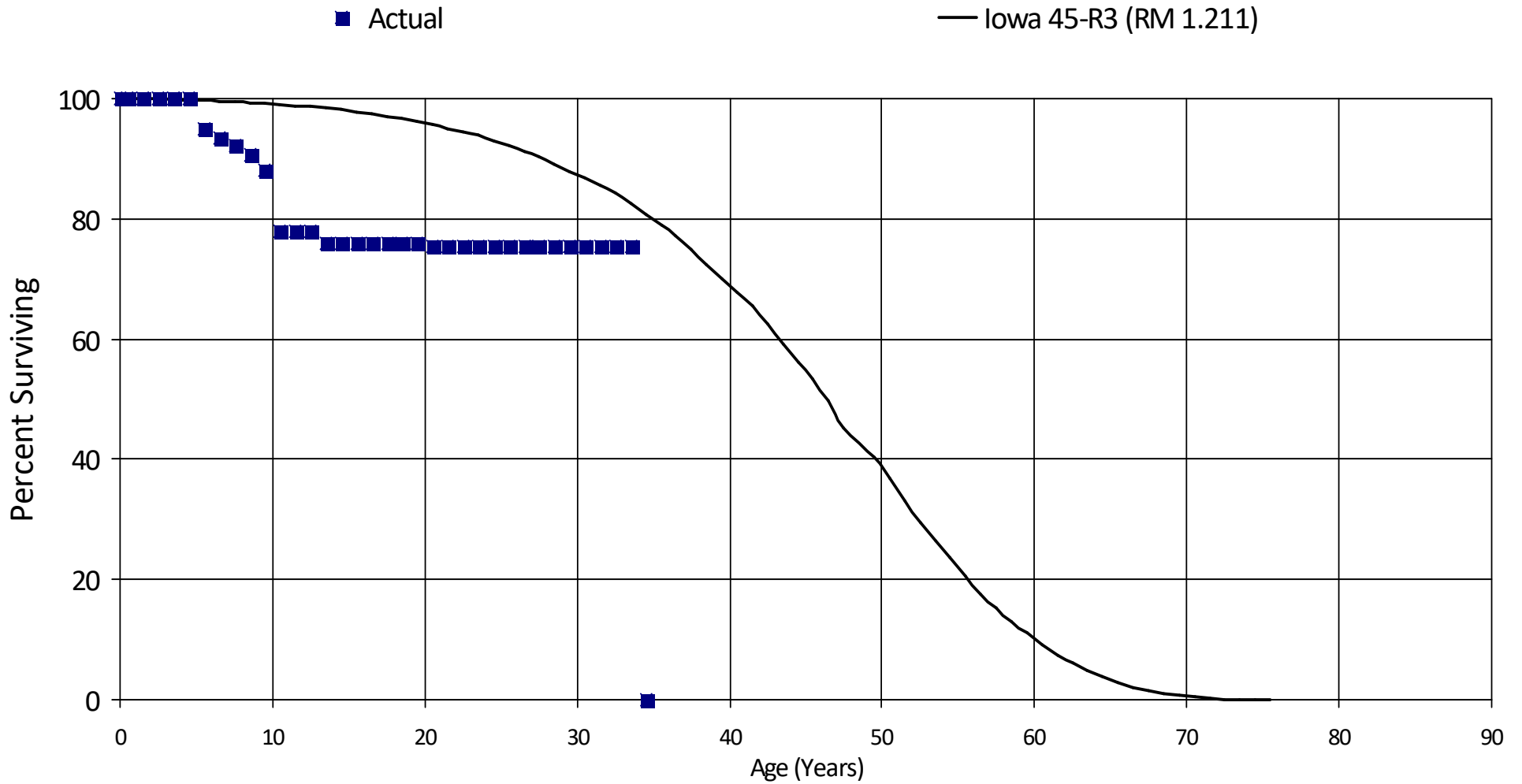
89.5	2,914	0	0.00000	1.00000	4.60
90.5	2,914	0	0.00000	1.00000	4.60
91.5	2,914	0	0.00000	1.00000	4.60
92.5	2,914	0	0.00000	1.00000	4.60
93.5	2,914	2,914	0.99991	0.00009	4.60
94.5	0	0	0.00000	0.00000	0.00
Totals:		3,142,373			

New Jersey - American Water Company

Account 311.400 - Pumping Equipment - Hydraulic

Placement Band - 1974 - 2022 Experience Band - 2008 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 311.400 - Pumping Equipment - Hydraulic

Placement Band - 1974 - 2022 Experience Band - 2008 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	15,034,281	0	0.00000	1.00000	100.00
0.5	15,034,281	0	0.00000	1.00000	100.00
1.5	15,034,281	0	0.00000	1.00000	100.00
2.5	15,034,281	0	0.00000	1.00000	100.00
3.5	15,034,281	17,153	0.00114	0.99886	100.00
4.5	2,566,482	128,847	0.05020	0.94980	99.89
5.5	2,330,688	33,708	0.01446	0.98554	94.88
6.5	2,078,190	28,775	0.01385	0.98615	93.51
7.5	1,784,758	29,848	0.01672	0.98328	92.21
8.5	1,472,785	42,218	0.02867	0.97133	90.67
9.5	1,128,626	130,836	0.11593	0.88407	88.07
10.5	568,701	0	0.00000	1.00000	77.86
11.5	292,802	0	0.00000	1.00000	77.86
12.5	270,550	6,449	0.02384	0.97616	77.86
13.5	95,939	0	0.00000	1.00000	76.00
14.5	47,288	0	0.00000	1.00000	76.00
15.5	34,444	0	0.00000	1.00000	76.00
16.5	33,462	0	0.00000	1.00000	76.00
17.5	33,462	0	0.00000	1.00000	76.00
18.5	33,462	0	0.00000	1.00000	76.00
19.5	33,462	324	0.00968	0.99032	76.00
20.5	33,138	0	0.00000	1.00000	75.26
21.5	33,138	0	0.00000	1.00000	75.26
22.5	1,615	0	0.00000	1.00000	75.26
23.5	1,615	0	0.00000	1.00000	75.26
24.5	1,615	0	0.00000	1.00000	75.26
25.5	1,615	0	0.00000	1.00000	75.26
26.5	1,615	0	0.00000	1.00000	75.26

New Jersey - American Water Company

Account 311.400 - Pumping Equipment - Hydraulic

Placement Band - 1974 - 2022 Experience Band - 2008 - 2022

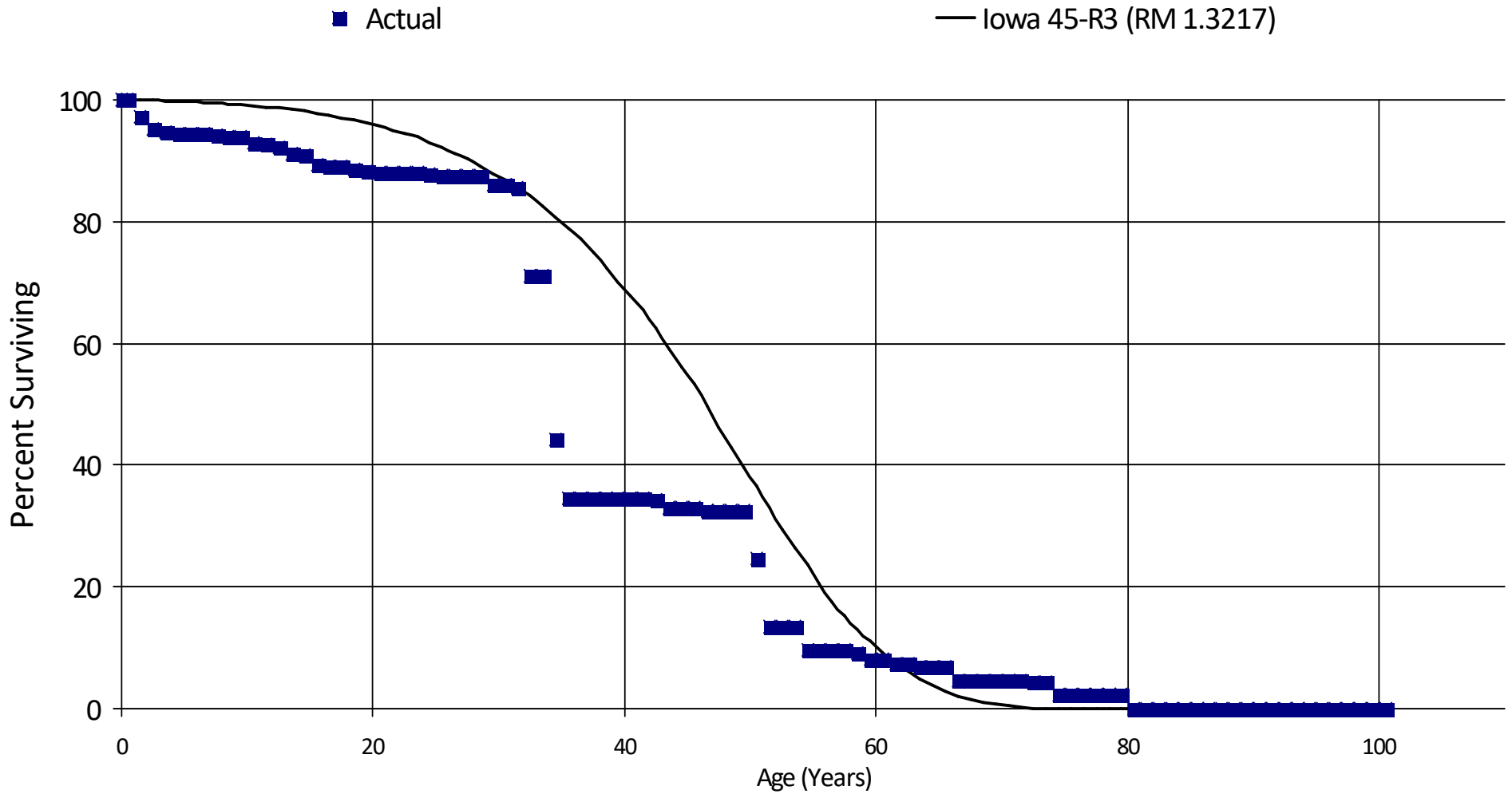
27.5	1,615	0	0.00000	1.00000	75.26
28.5	1,615	0	0.00000	1.00000	75.26
29.5	1,615	0	0.00000	1.00000	75.26
30.5	1,615	0	0.00000	1.00000	75.26
31.5	1,615	0	0.00000	1.00000	75.26
32.5	1,615	0	0.00000	1.00000	75.26
33.5	1,615	1,615	1.00017	-0.00017	75.26
34.5	0	0	0.00000	0.00000	-0.01
Totals:		419,773			

New Jersey - American Water Company

Account 311.500 - Pumping Equipment - Other

Placement Band - 1913 - 2022 Experience Band - 2007 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 311.500 - Pumping Equipment - Other

Placement Band - 1913 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	13,851,520	0	0.00000	1.00000	100.00
0.5	12,718,675	361,121	0.02839	0.97161	100.00
1.5	11,569,174	246,604	0.02132	0.97868	97.16
2.5	10,854,593	37,041	0.00341	0.99659	95.09
3.5	10,315,936	25,066	0.00243	0.99757	94.77
4.5	10,027,907	22	0.00000	1.00000	94.54
5.5	9,858,326	11,416	0.00116	0.99884	94.54
6.5	9,814,434	17,081	0.00174	0.99826	94.43
7.5	9,450,547	28,838	0.00305	0.99695	94.27
8.5	9,006,531	4,410	0.00049	0.99951	93.98
9.5	8,720,404	90,817	0.01041	0.98959	93.93
10.5	8,257,292	37,301	0.00452	0.99548	92.95
11.5	7,969,543	37,763	0.00474	0.99526	92.53
12.5	7,931,780	78,690	0.00992	0.99008	92.09
13.5	7,853,090	34,048	0.00434	0.99566	91.18
14.5	7,778,331	117,694	0.01513	0.98487	90.78
15.5	7,600,066	32,000	0.00421	0.99579	89.41
16.5	6,810,813	3,727	0.00055	0.99945	89.03
17.5	6,776,823	36,154	0.00533	0.99467	88.98
18.5	6,709,013	17,780	0.00265	0.99735	88.51
19.5	6,246,414	9,622	0.00154	0.99846	88.28
20.5	5,726,055	10,903	0.00190	0.99810	88.14
21.5	4,855,229	584	0.00012	0.99988	87.97
22.5	4,747,770	0	0.00000	1.00000	87.96
23.5	4,737,746	14,015	0.00296	0.99704	87.96
24.5	4,311,385	3,048	0.00071	0.99929	87.70
25.5	2,220,601	753	0.00034	0.99966	87.64
26.5	203,168	0	0.00000	1.00000	87.61

New Jersey - American Water Company

Account 311.500 - Pumping Equipment - Other

Placement Band - 1913 - 2022 Experience Band - 2007 - 2022

27.5	203,168	0	0.00000	1.00000	87.61
28.5	203,168	3,425	0.01686	0.98314	87.61
29.5	199,744	96	0.00048	0.99952	86.13
30.5	179,476	1,165	0.00649	0.99351	86.09
31.5	178,311	30,016	0.16834	0.83166	85.53
32.5	148,295	0	0.00000	1.00000	71.13
33.5	147,137	55,793	0.37919	0.62081	71.13
34.5	90,288	19,737	0.21860	0.78140	44.16
35.5	58,570	0	0.00000	1.00000	34.51
36.5	55,350	0	0.00000	1.00000	34.51
37.5	51,539	0	0.00000	1.00000	34.51
38.5	42,729	0	0.00000	1.00000	34.51
39.5	41,885	0	0.00000	1.00000	34.51
40.5	37,481	0	0.00000	1.00000	34.51
41.5	20,690	172	0.00831	0.99169	34.51
42.5	20,377	700	0.03435	0.96565	34.22
43.5	19,677	0	0.00000	1.00000	33.04
44.5	14,785	0	0.00000	1.00000	33.04
45.5	14,785	226	0.01529	0.98471	33.04
46.5	14,559	0	0.00000	1.00000	32.53
47.5	14,559	0	0.00000	1.00000	32.53
48.5	14,559	0	0.00000	1.00000	32.53
49.5	14,559	3,557	0.24432	0.75568	32.53
50.5	11,002	4,985	0.45309	0.54691	24.58
51.5	6,017	0	0.00000	1.00000	13.44
52.5	6,017	0	0.00000	1.00000	13.44
53.5	5,276	1,445	0.27390	0.72610	13.44
54.5	3,830	72	0.01880	0.98120	9.76
55.5	3,622	0	0.00000	1.00000	9.58
56.5	3,622	0	0.00000	1.00000	9.58
57.5	3,622	140	0.03865	0.96135	9.58

New Jersey - American Water Company

Account 311.500 - Pumping Equipment - Other

Placement Band - 1913 - 2022 Experience Band - 2007 - 2022

58.5	3,483	393	0.11284	0.88716	9.21
59.5	3,090	0	0.00000	1.00000	8.17
60.5	3,090	350	0.11326	0.88674	8.17
61.5	2,741	0	0.00000	1.00000	7.24
62.5	2,741	120	0.04379	0.95621	7.24
63.5	2,620	0	0.00000	1.00000	6.92
64.5	2,620	0	0.00000	1.00000	6.92
65.5	1,925	687	0.35692	0.64308	6.92
66.5	1,237	0	0.00000	1.00000	4.45
67.5	1,237	0	0.00000	1.00000	4.45
68.5	1,237	0	0.00000	1.00000	4.45
69.5	1,237	0	0.00000	1.00000	4.45
70.5	1,237	0	0.00000	1.00000	4.45
71.5	1,237	17	0.01374	0.98626	4.45
72.5	1,220	0	0.00000	1.00000	4.39
73.5	1,220	563	0.46131	0.53869	4.39
74.5	657	0	0.00000	1.00000	2.36
75.5	657	0	0.00000	1.00000	2.36
76.5	657	0	0.00000	1.00000	2.36
77.5	657	0	0.00000	1.00000	2.36
78.5	657	0	0.00000	1.00000	2.36
79.5	657	630	0.95836	0.04164	2.36
80.5	28	0	0.00000	1.00000	0.10
81.5	28	0	0.00000	1.00000	0.10
82.5	28	0	0.00000	1.00000	0.10
83.5	28	0	0.00000	1.00000	0.10
84.5	28	0	0.00000	1.00000	0.10
85.5	28	0	0.00000	1.00000	0.10
86.5	28	0	0.00000	1.00000	0.10
87.5	28	0	0.00000	1.00000	0.10
88.5	28	0	0.00000	1.00000	0.10

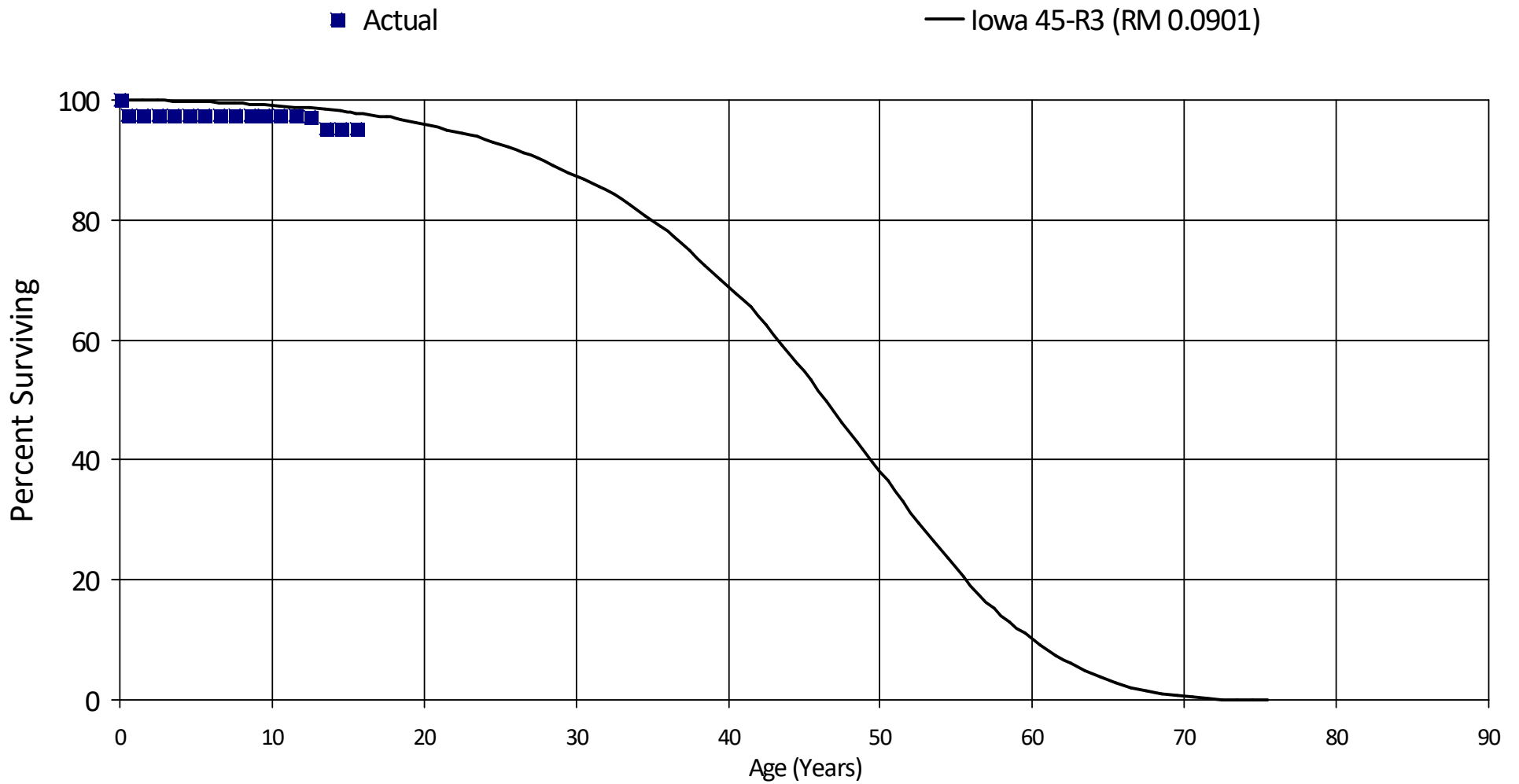
New Jersey - American Water Company

Account 311.500 - Pumping Equipment - Other

Placement Band - 1913 - 2022 Experience Band - 2007 - 2022

89.5	28	0	0.00000	1.00000	0.10
90.5	28	0	0.00000	1.00000	0.10
91.5	28	0	0.00000	1.00000	0.10
92.5	28	0	0.00000	1.00000	0.10
93.5	28	0	0.00000	1.00000	0.10
94.5	28	0	0.00000	1.00000	0.10
95.5	28	0	0.00000	1.00000	0.10
96.5	28	0	0.00000	1.00000	0.10
97.5	28	0	0.00000	1.00000	0.10
98.5	28	0	0.00000	1.00000	0.10
99.5	28	28	1.00974	-0.00974	0.10
100.5	0	0	0.00000	0.00000	0.00
Totals:		1,380,815			

New Jersey - American Water Company
Account 311.530 - Pumping Equipment - Water Treatment
Placement Band - 2006 - 2022 Experience Band - 2019 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 311.530 - Pumping Equipment - Water Treatment

Placement Band - 2006 - 2022 Experience Band - 2019 - 2022

RETIREMENT RATE ANALYSIS

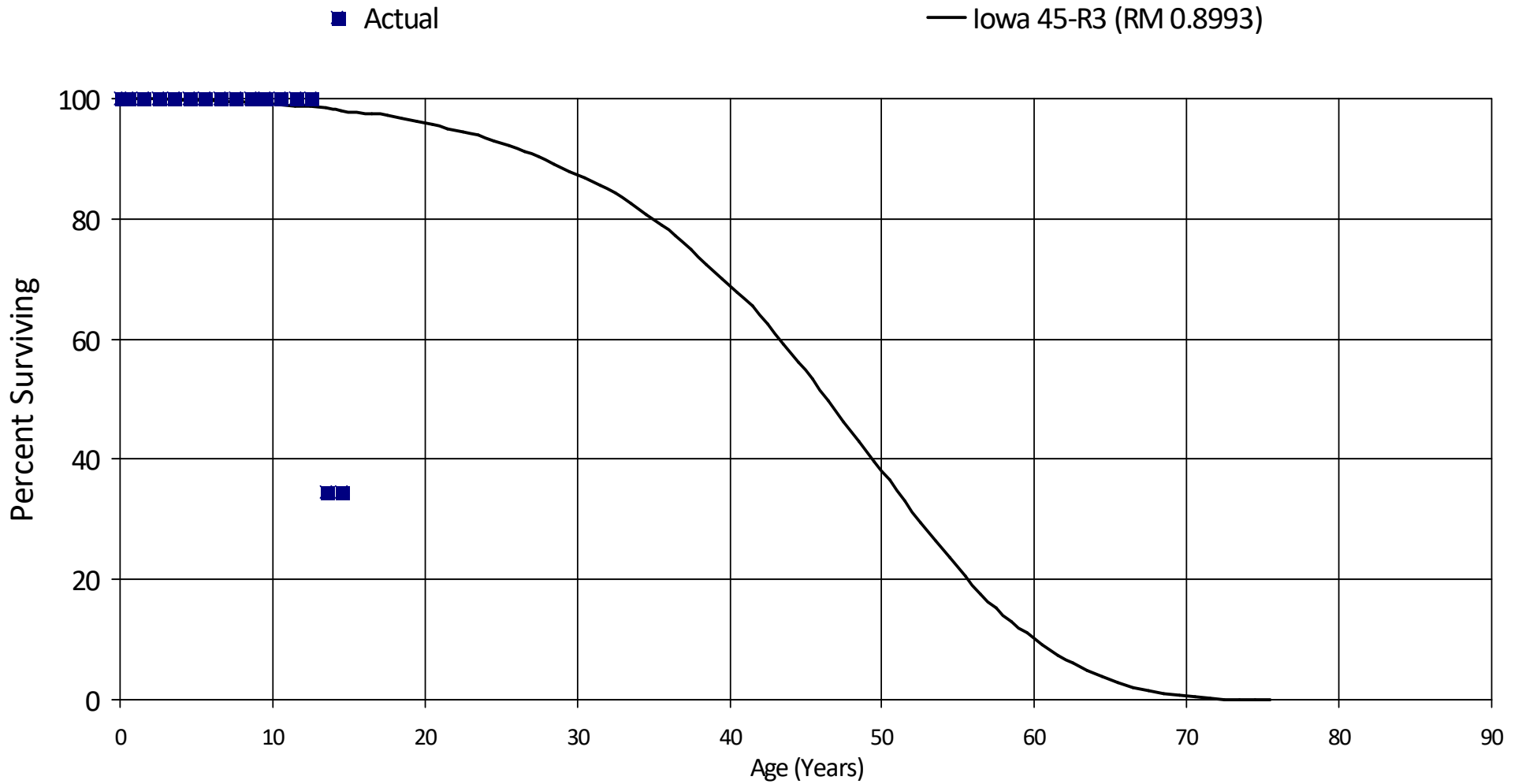
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	240,927	6,164	0.02558	0.97442	100.00
0.5	234,762	0	0.00000	1.00000	97.44
1.5	234,762	0	0.00000	1.00000	97.44
2.5	169,058	0	0.00000	1.00000	97.44
3.5	114,419	0	0.00000	1.00000	97.44
4.5	114,419	0	0.00000	1.00000	97.44
5.5	114,419	0	0.00000	1.00000	97.44
6.5	114,419	0	0.00000	1.00000	97.44
7.5	114,419	0	0.00000	1.00000	97.44
8.5	114,419	0	0.00000	1.00000	97.44
9.5	114,419	0	0.00000	1.00000	97.44
10.5	114,419	0	0.00000	1.00000	97.44
11.5	114,419	142	0.00124	0.99876	97.44
12.5	114,277	2,428	0.02125	0.97875	97.32
13.5	111,849	0	0.00000	1.00000	95.25
14.5	111,849	0	0.00000	1.00000	95.25
15.5	150	0	0.00000	1.00000	95.25
Totals:		8,734			

New Jersey - American Water Company

Account 311.540 - Pumping Equipment - T&D

Placement Band - 2007 - 2022 Experience Band - 2020 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

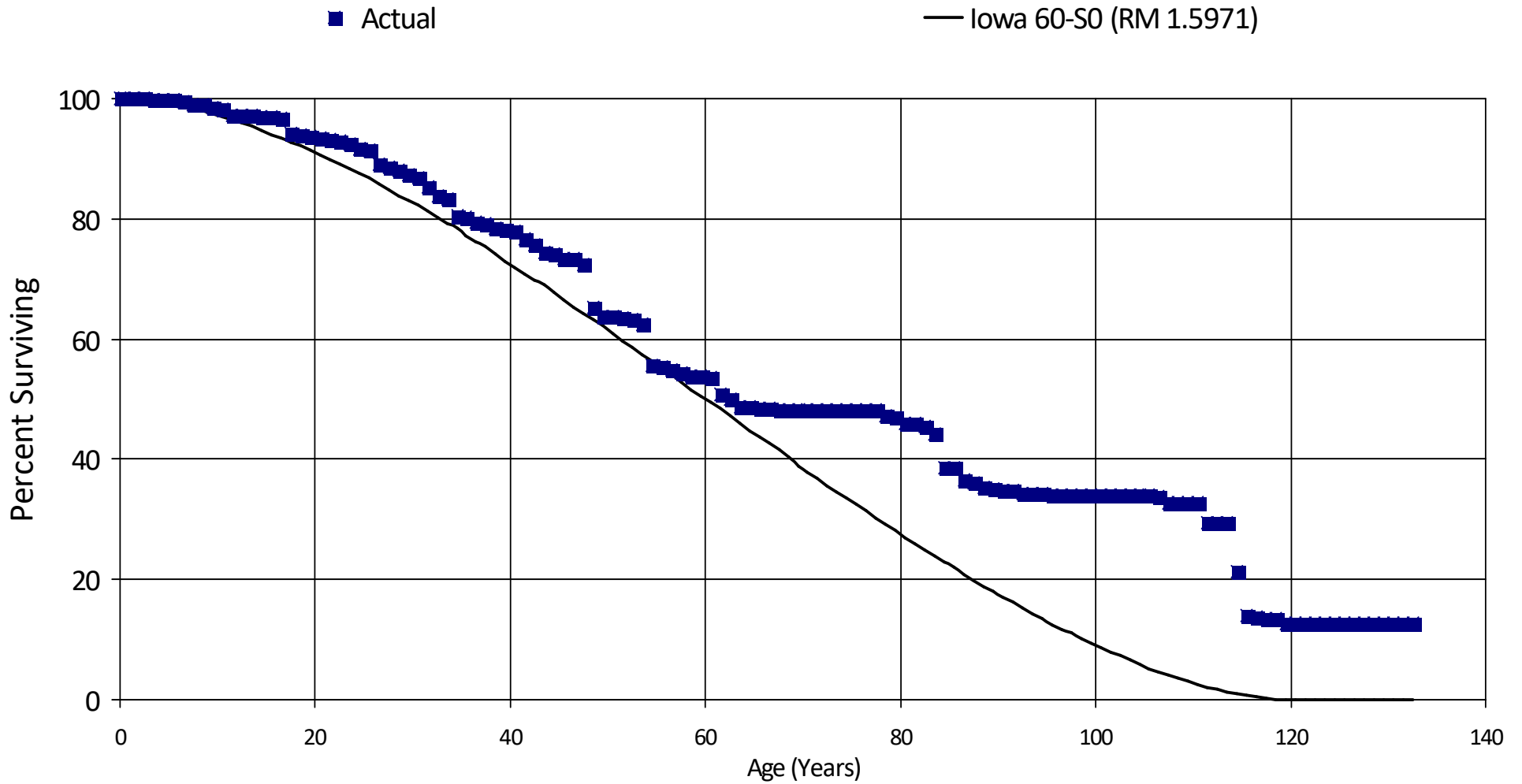
Account 311.540 - Pumping Equipment - T&D

Placement Band - 2007 - 2022 Experience Band - 2020 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	36,604	0	0.00000	1.00000	100.00
0.5	36,604	0	0.00000	1.00000	100.00
1.5	36,604	0	0.00000	1.00000	100.00
2.5	36,604	0	0.00000	1.00000	100.00
3.5	36,604	0	0.00000	1.00000	100.00
4.5	36,604	0	0.00000	1.00000	100.00
5.5	36,604	0	0.00000	1.00000	100.00
6.5	36,604	0	0.00000	1.00000	100.00
7.5	36,604	0	0.00000	1.00000	100.00
8.5	36,604	0	0.00000	1.00000	100.00
9.5	36,604	0	0.00000	1.00000	100.00
10.5	9,994	0	0.00000	1.00000	100.00
11.5	9,994	0	0.00000	1.00000	100.00
12.5	9,994	6,532	0.65362	0.34638	100.00
13.5	3,462	0	0.00000	1.00000	34.64
14.5	3,462	0	0.00000	1.00000	34.64
Totals:		6,532			

New Jersey - American Water Company
Account 320.100 - Water Treatment Equipment - Non-Media
Placement Band - 1889 - 2022 Experience Band - 2007 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 320.100 - Water Treatment Equipment - Non-Media

Placement Band - 1889 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	562,209,950	0	0.00000	1.00000	100.00
0.5	530,801,471	40,802	0.00008	0.99992	100.00
1.5	512,410,279	381,947	0.00075	0.99925	99.99
2.5	468,196,812	468,770	0.00100	0.99900	99.92
3.5	460,559,296	306,985	0.00067	0.99933	99.82
4.5	423,408,180	547,298	0.00129	0.99871	99.75
5.5	414,342,220	551,647	0.00133	0.99867	99.62
6.5	384,674,887	1,875,172	0.00487	0.99513	99.49
7.5	372,983,349	561,261	0.00150	0.99850	99.01
8.5	360,956,418	1,017,557	0.00282	0.99718	98.86
9.5	356,695,018	1,740,502	0.00488	0.99512	98.58
10.5	344,921,230	2,766,338	0.00802	0.99198	98.10
11.5	328,089,413	193,463	0.00059	0.99941	97.31
12.5	323,554,824	339,706	0.00105	0.99895	97.25
13.5	322,192,267	509,977	0.00158	0.99842	97.15
14.5	289,522,183	349,065	0.00121	0.99879	97.00
15.5	287,631,457	870,767	0.00303	0.99697	96.88
16.5	276,916,255	6,997,220	0.02527	0.97473	96.59
17.5	262,198,960	563,751	0.00215	0.99785	94.15
18.5	251,016,224	767,727	0.00306	0.99694	93.95
19.5	235,782,173	617,589	0.00262	0.99738	93.66
20.5	232,149,651	428,276	0.00184	0.99816	93.41
21.5	226,675,548	565,245	0.00249	0.99751	93.24
22.5	224,026,460	1,470,746	0.00657	0.99343	93.01
23.5	216,700,025	1,596,807	0.00737	0.99263	92.40
24.5	210,218,698	735,320	0.00350	0.99650	91.72
25.5	208,499,732	5,374,213	0.02578	0.97422	91.40
26.5	76,057,160	316,663	0.00416	0.99584	89.04

New Jersey - American Water Company

Account 320.100 - Water Treatment Equipment - Non-Media

Placement Band - 1889 - 2022 Experience Band - 2007 - 2022

27.5	74,173,171	522,594	0.00705	0.99295	88.67
28.5	68,187,661	506,662	0.00743	0.99257	88.04
29.5	65,621,137	463,634	0.00707	0.99293	87.39
30.5	60,474,262	1,079,023	0.01784	0.98216	86.77
31.5	58,561,003	1,068,401	0.01824	0.98176	85.22
32.5	47,448,206	247,367	0.00521	0.99479	83.67
33.5	38,894,544	1,317,385	0.03387	0.96613	83.23
34.5	36,557,360	48,753	0.00133	0.99867	80.41
35.5	34,475,681	320,913	0.00931	0.99069	80.30
36.5	31,979,525	99,968	0.00313	0.99687	79.55
37.5	30,105,775	342,452	0.01137	0.98863	79.30
38.5	29,635,538	60,676	0.00205	0.99795	78.40
39.5	29,309,039	94,701	0.00323	0.99677	78.24
40.5	23,384,644	387,065	0.01655	0.98345	77.99
41.5	22,009,570	289,043	0.01313	0.98687	76.70
42.5	13,285,966	248,966	0.01874	0.98126	75.69
43.5	12,981,037	41,768	0.00322	0.99678	74.27
44.5	12,927,844	118,467	0.00916	0.99084	74.03
45.5	12,443,488	18,219	0.00146	0.99854	73.35
46.5	12,132,482	142,403	0.01174	0.98826	73.24
47.5	11,932,355	1,165,869	0.09771	0.90229	72.38
48.5	10,754,655	265,422	0.02468	0.97532	65.31
49.5	7,476,670	7,845	0.00105	0.99895	63.70
50.5	7,262,204	11,086	0.00153	0.99847	63.63
51.5	6,952,948	40,874	0.00588	0.99412	63.53
52.5	6,675,547	65,701	0.00984	0.99016	63.16
53.5	6,551,493	718,674	0.10970	0.89030	62.54
54.5	5,632,468	34,040	0.00604	0.99396	55.68
55.5	5,443,490	55,537	0.01020	0.98980	55.34
56.5	4,988,024	43,601	0.00874	0.99126	54.78
57.5	4,667,122	38,181	0.00818	0.99182	54.30

New Jersey - American Water Company

Account 320.100 - Water Treatment Equipment - Non-Media

Placement Band - 1889 - 2022 Experience Band - 2007 - 2022

58.5	4,258,213	6,652	0.00156	0.99844	53.86
59.5	4,214,290	11,265	0.00267	0.99733	53.78
60.5	3,460,233	193,833	0.05602	0.94398	53.64
61.5	3,209,284	46,706	0.01455	0.98545	50.64
62.5	3,066,134	70,032	0.02284	0.97716	49.90
63.5	2,991,493	1,149	0.00038	0.99962	48.76
64.5	2,636,075	10,985	0.00417	0.99583	48.74
65.5	1,882,593	6,416	0.00341	0.99659	48.54
66.5	1,863,399	3,389	0.00182	0.99818	48.37
67.5	1,755,802	0	0.00000	1.00000	48.28
68.5	1,734,021	888	0.00051	0.99949	48.28
69.5	1,696,288	0	0.00000	1.00000	48.26
70.5	1,030,293	0	0.00000	1.00000	48.26
71.5	904,132	57	0.00006	0.99994	48.26
72.5	902,575	39	0.00004	0.99996	48.26
73.5	902,484	0	0.00000	1.00000	48.26
74.5	902,243	0	0.00000	1.00000	48.26
75.5	902,107	0	0.00000	1.00000	48.26
76.5	902,107	500	0.00055	0.99945	48.26
77.5	766,119	15,756	0.02057	0.97943	48.23
78.5	750,364	3,339	0.00445	0.99555	47.24
79.5	746,912	15,874	0.02125	0.97875	47.03
80.5	730,528	0	0.00000	1.00000	46.03
81.5	725,189	9,766	0.01347	0.98653	46.03
82.5	706,053	19,099	0.02705	0.97295	45.41
83.5	686,955	85,607	0.12462	0.87538	44.18
84.5	601,348	0	0.00000	1.00000	38.67
85.5	601,348	33,005	0.05489	0.94511	38.67
86.5	568,343	9,003	0.01584	0.98416	36.55
87.5	559,340	12,462	0.02228	0.97772	35.97
88.5	546,877	2,067	0.00378	0.99622	35.17

New Jersey - American Water Company

Account 320.100 - Water Treatment Equipment - Non-Media

Placement Band - 1889 - 2022 Experience Band - 2007 - 2022

89.5	544,810	3,286	0.00603	0.99397	35.04
90.5	141,471	745	0.00527	0.99473	34.83
91.5	139,271	1,781	0.01279	0.98721	34.65
92.5	126,192	194	0.00154	0.99846	34.21
93.5	97,359	0	0.00000	1.00000	34.16
94.5	37,233	167	0.00449	0.99551	34.16
95.5	37,066	99	0.00267	0.99733	34.01
96.5	36,967	0	0.00000	1.00000	33.92
97.5	36,967	0	0.00000	1.00000	33.92
98.5	36,798	0	0.00000	1.00000	33.92
99.5	36,798	3	0.00008	0.99992	33.92
100.5	36,794	37	0.00101	0.99899	33.92
101.5	36,757	0	0.00000	1.00000	33.89
102.5	36,757	0	0.00000	1.00000	33.89
103.5	36,757	0	0.00000	1.00000	33.89
104.5	36,757	0	0.00000	1.00000	33.89
105.5	36,757	275	0.00748	0.99252	33.89
106.5	36,482	976	0.02675	0.97325	33.64
107.5	35,506	0	0.00000	1.00000	32.74
108.5	35,506	0	0.00000	1.00000	32.74
109.5	35,215	50	0.00142	0.99858	32.74
110.5	35,165	3,500	0.09953	0.90047	32.69
111.5	31,665	0	0.00000	1.00000	29.44
112.5	31,665	0	0.00000	1.00000	29.44
113.5	31,665	8,707	0.27498	0.72502	29.44
114.5	22,957	8,040	0.35021	0.64979	21.34
115.5	14,917	38	0.00255	0.99745	13.87
116.5	14,879	482	0.03239	0.96761	13.83
117.5	14,397	0	0.00000	1.00000	13.38
118.5	14,397	763	0.05300	0.94700	13.38
119.5	11,382	5	0.00044	0.99956	12.67

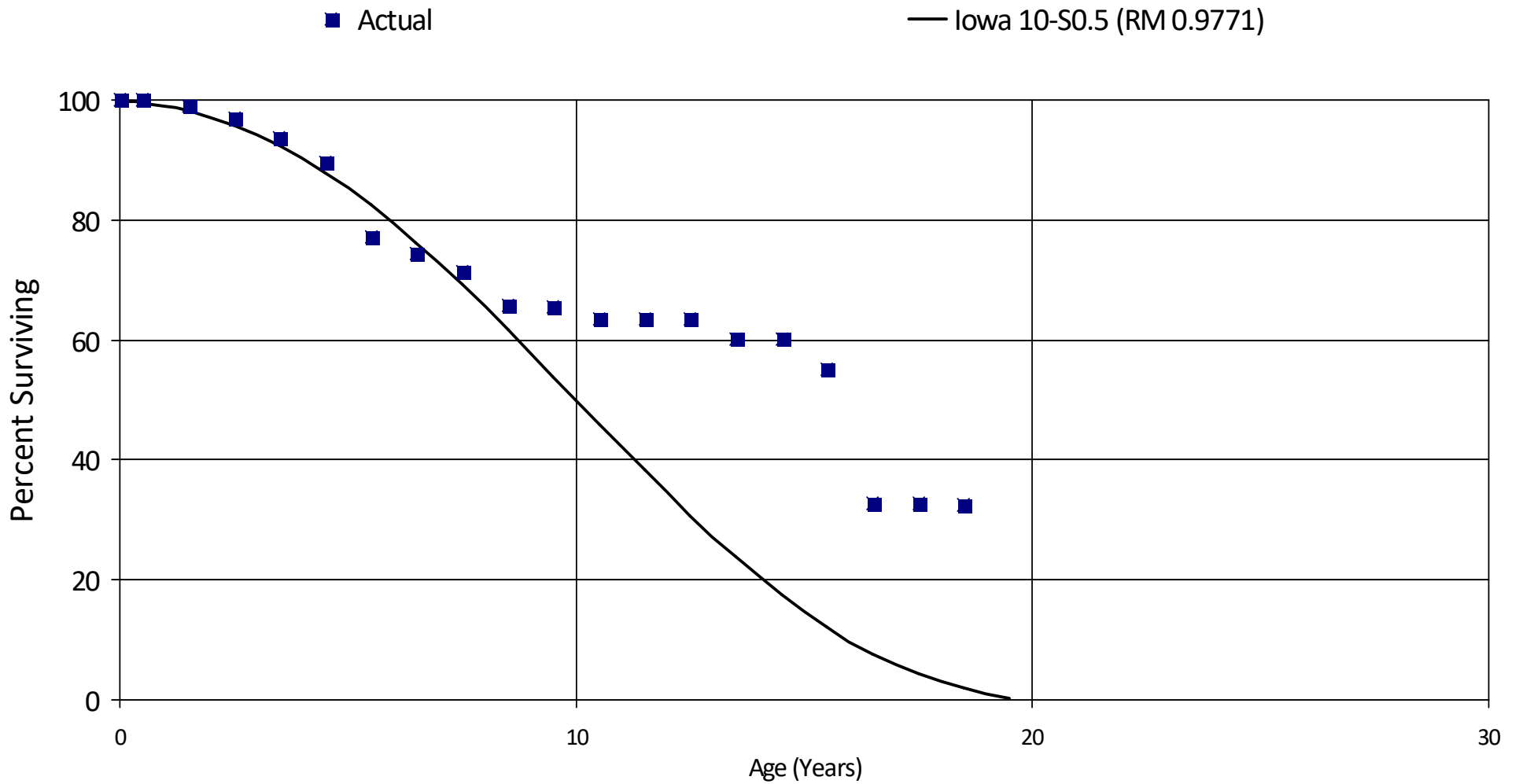
New Jersey - American Water Company

Account 320.100 - Water Treatment Equipment - Non-Media

Placement Band - 1889 - 2022 Experience Band - 2007 - 2022

120.5	11,377	0	0.00000	1.00000	12.66
121.5	4,724	0	0.00000	1.00000	12.66
122.5	4,724	0	0.00000	1.00000	12.66
123.5	4,724	0	0.00000	1.00000	12.66
124.5	4,724	0	0.00000	1.00000	12.66
125.5	4,724	0	0.00000	1.00000	12.66
126.5	4,724	0	0.00000	1.00000	12.66
127.5	4,724	0	0.00000	1.00000	12.66
128.5	4,724	0	0.00000	1.00000	12.66
129.5	4,724	0	0.00000	1.00000	12.66
130.5	4,724	0	0.00000	1.00000	12.66
131.5	4,724	0	0.00000	1.00000	12.66
132.5	407	0	0.00000	1.00000	12.66
Totals:		42,407,141			

New Jersey - American Water Company
Account 320.200 - Water Treatment Equipment - Filter Media
 Placement Band - 1994 - 2022 Experience Band - 2007 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

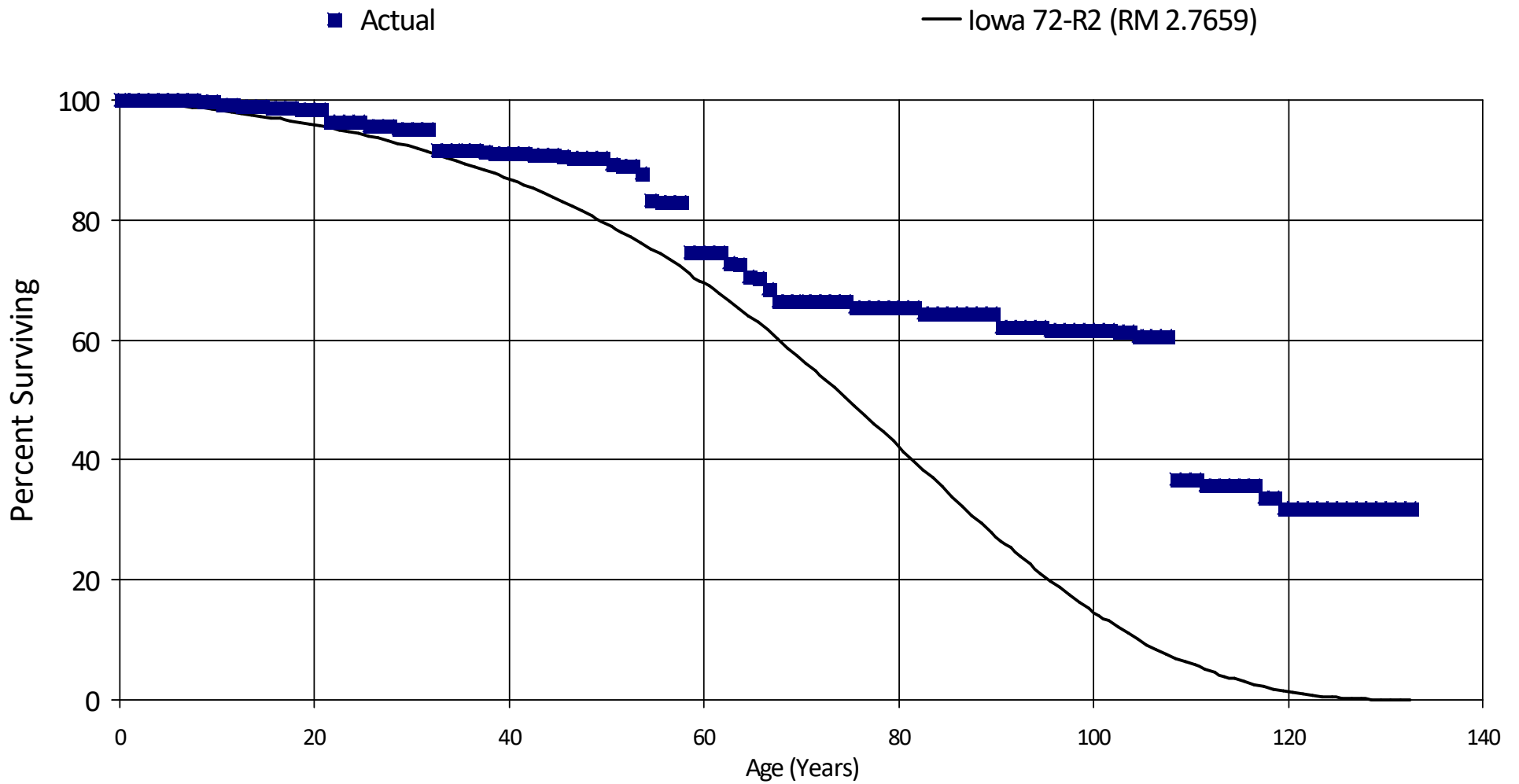
Account 320.200 - Water Treatment Equipment - Filter Media

Placement Band - 1994 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	34,532,008	32,958	0.00095	0.99905	100.00
0.5	32,902,630	264,947	0.00805	0.99195	99.90
1.5	29,271,088	612,003	0.02091	0.97909	99.10
2.5	18,898,888	653,424	0.03457	0.96543	97.03
3.5	17,766,486	787,143	0.04430	0.95570	93.68
4.5	14,121,915	1,964,299	0.13910	0.86090	89.53
5.5	11,780,046	411,680	0.03495	0.96505	77.08
6.5	10,880,433	437,317	0.04019	0.95981	74.39
7.5	8,653,052	685,829	0.07926	0.92074	71.40
8.5	5,139,473	19,194	0.00373	0.99627	65.74
9.5	4,404,326	134,882	0.03062	0.96938	65.49
10.5	3,933,213	0	0.00000	1.00000	63.48
11.5	2,945,689	1,425	0.00048	0.99952	63.48
12.5	2,294,752	123,479	0.05381	0.94619	63.45
13.5	2,108,581	0	0.00000	1.00000	60.04
14.5	152,728	12,572	0.08232	0.91768	60.04
15.5	139,769	56,947	0.40744	0.59256	55.10
16.5	82,822	0	0.00000	1.00000	32.65
17.5	29,307	120	0.00409	0.99591	32.65
18.5	0	0	0.00000	0.00000	32.52
	Totals:	6,198,219			

New Jersey - American Water Company
Account 330.000 - Distribution Reservoirs and Standpipes
 Placement Band - 1889 - 2022 Experience Band - 2007 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 330.000 - Distribution Reservoirs and Standpipes

Placement Band - 1889 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	133,201,075	0	0.00000	1.00000	100.00
0.5	127,436,144	3,440	0.00003	0.99997	100.00
1.5	121,359,486	6	0.00000	1.00000	100.00
2.5	119,749,827	32,804	0.00027	0.99973	100.00
3.5	118,040,364	9,279	0.00008	0.99992	99.97
4.5	117,701,176	57,859	0.00049	0.99951	99.96
5.5	105,797,991	13,611	0.00013	0.99987	99.91
6.5	105,769,068	1,000	0.00001	0.99999	99.90
7.5	95,301,275	156,579	0.00164	0.99836	99.90
8.5	90,837,401	90,111	0.00099	0.99901	99.74
9.5	85,772,277	363,518	0.00424	0.99576	99.64
10.5	84,966,741	10,299	0.00012	0.99988	99.22
11.5	84,891,792	243,346	0.00287	0.99713	99.21
12.5	82,788,432	21,084	0.00025	0.99975	98.93
13.5	80,557,514	40,128	0.00050	0.99950	98.91
14.5	78,743,409	52,542	0.00067	0.99933	98.86
15.5	76,456,986	38,897	0.00051	0.99949	98.79
16.5	76,098,902	45,998	0.00060	0.99940	98.74
17.5	75,194,910	100,656	0.00134	0.99866	98.68
18.5	74,463,622	101,542	0.00136	0.99864	98.55
19.5	70,969,777	13,241	0.00019	0.99981	98.42
20.5	69,195,812	1,386,717	0.02004	0.97996	98.40
21.5	63,389,593	8,979	0.00014	0.99986	96.43
22.5	63,353,421	54,838	0.00087	0.99913	96.42
23.5	60,425,622	10,794	0.00018	0.99982	96.34
24.5	51,717,689	284,321	0.00550	0.99450	96.32
25.5	47,251,304	18,710	0.00040	0.99960	95.79
26.5	46,805,285	12,555	0.00027	0.99973	95.75

New Jersey - American Water Company

Account 330.000 - Distribution Reservoirs and Standpipes

Placement Band - 1889 - 2022 Experience Band - 2007 - 2022

27.5	46,699,068	293,993	0.00630	0.99370	95.72
28.5	40,555,058	3,507	0.00009	0.99991	95.12
29.5	35,041,790	1,632	0.00005	0.99995	95.11
30.5	29,900,796	4,958	0.00017	0.99983	95.11
31.5	29,077,963	1,084,413	0.03729	0.96271	95.09
32.5	25,188,310	1,027	0.00004	0.99996	91.54
33.5	24,866,700	3,170	0.00013	0.99987	91.54
34.5	24,179,539	912	0.00004	0.99996	91.53
35.5	23,399,915	3,077	0.00013	0.99987	91.53
36.5	19,518,465	7,181	0.00037	0.99963	91.52
37.5	17,471,141	68,825	0.00394	0.99606	91.49
38.5	16,713,206	1,618	0.00010	0.99990	91.13
39.5	15,687,947	2,890	0.00018	0.99982	91.12
40.5	14,058,192	5,999	0.00043	0.99957	91.10
41.5	11,588,272	12,320	0.00106	0.99894	91.06
42.5	11,539,799	6,998	0.00061	0.99939	90.96
43.5	10,975,240	13,116	0.00120	0.99880	90.90
44.5	10,873,132	7,301	0.00067	0.99933	90.79
45.5	10,833,782	34,593	0.00319	0.99681	90.73
46.5	10,779,719	734	0.00007	0.99993	90.44
47.5	10,778,866	128	0.00001	0.99999	90.43
48.5	10,510,845	5,165	0.00049	0.99951	90.43
49.5	10,115,285	104,046	0.01029	0.98971	90.39
50.5	10,001,769	46,300	0.00463	0.99537	89.46
51.5	9,386,993	8,360	0.00089	0.99911	89.05
52.5	8,845,828	107,378	0.01214	0.98786	88.97
53.5	8,733,479	470,794	0.05391	0.94609	87.89
54.5	6,994,045	2,761	0.00039	0.99961	83.15
55.5	5,635,150	1,123	0.00020	0.99980	83.12
56.5	5,347,453	924	0.00017	0.99983	83.10
57.5	5,017,386	508,014	0.10125	0.89875	83.09

New Jersey - American Water Company

Account 330.000 - Distribution Reservoirs and Standpipes

Placement Band - 1889 - 2022 Experience Band - 2007 - 2022

58.5	4,285,440	1,501	0.00035	0.99965	74.68
59.5	3,867,485	21	0.00001	0.99999	74.65
60.5	3,862,773	0	0.00000	1.00000	74.65
61.5	3,551,950	88,015	0.02478	0.97522	74.65
62.5	3,368,193	4,862	0.00144	0.99856	72.80
63.5	3,180,002	98,952	0.03112	0.96888	72.70
64.5	2,530,785	3,578	0.00141	0.99859	70.44
65.5	1,724,079	43,474	0.02522	0.97478	70.34
66.5	1,254,701	38,844	0.03096	0.96904	68.57
67.5	997,928	403	0.00040	0.99960	66.45
68.5	860,282	0	0.00000	1.00000	66.42
69.5	796,900	0	0.00000	1.00000	66.42
70.5	795,925	0	0.00000	1.00000	66.42
71.5	704,321	469	0.00067	0.99933	66.42
72.5	703,852	0	0.00000	1.00000	66.38
73.5	703,852	0	0.00000	1.00000	66.38
74.5	703,852	9,455	0.01343	0.98657	66.38
75.5	693,171	5	0.00001	0.99999	65.49
76.5	693,166	0	0.00000	1.00000	65.49
77.5	693,166	14	0.00002	0.99998	65.49
78.5	687,553	16	0.00002	0.99998	65.49
79.5	687,537	645	0.00094	0.99906	65.49
80.5	570,156	105	0.00018	0.99982	65.43
81.5	568,251	8,792	0.01547	0.98453	65.42
82.5	508,055	159	0.00031	0.99969	64.41
83.5	507,896	49	0.00010	0.99990	64.39
84.5	507,846	51	0.00010	0.99990	64.38
85.5	507,160	0	0.00000	1.00000	64.37
86.5	507,160	0	0.00000	1.00000	64.37
87.5	506,995	0	0.00000	1.00000	64.37
88.5	506,995	111	0.00022	0.99978	64.37

New Jersey - American Water Company

Account 330.000 - Distribution Reservoirs and Standpipes

Placement Band - 1889 - 2022 Experience Band - 2007 - 2022

89.5	506,884	16,475	0.03250	0.96750	64.36
90.5	490,265	0	0.00000	1.00000	62.27
91.5	485,765	20	0.00004	0.99996	62.27
92.5	408,468	0	0.00000	1.00000	62.27
93.5	405,222	0	0.00000	1.00000	62.27
94.5	403,082	3,036	0.00753	0.99247	62.27
95.5	399,496	0	0.00000	1.00000	61.80
96.5	399,496	0	0.00000	1.00000	61.80
97.5	399,496	0	0.00000	1.00000	61.80
98.5	399,496	0	0.00000	1.00000	61.80
99.5	376,688	0	0.00000	1.00000	61.80
100.5	375,849	5	0.00001	0.99999	61.80
101.5	371,818	2,260	0.00608	0.99392	61.80
102.5	318,316	0	0.00000	1.00000	61.42
103.5	318,316	3,917	0.01231	0.98769	61.42
104.5	314,399	0	0.00000	1.00000	60.66
105.5	314,399	0	0.00000	1.00000	60.66
106.5	303,356	69	0.00023	0.99977	60.66
107.5	303,287	119,479	0.39395	0.60605	60.65
108.5	183,808	0	0.00000	1.00000	36.76
109.5	183,808	0	0.00000	1.00000	36.76
110.5	183,808	4,634	0.02521	0.97479	36.76
111.5	179,174	0	0.00000	1.00000	35.83
112.5	179,174	0	0.00000	1.00000	35.83
113.5	48,741	0	0.00000	1.00000	35.83
114.5	46,946	0	0.00000	1.00000	35.83
115.5	46,946	0	0.00000	1.00000	35.83
116.5	46,946	2,862	0.06096	0.93904	35.83
117.5	44,084	0	0.00000	1.00000	33.65
118.5	40,130	2,019	0.05031	0.94969	33.65
119.5	38,111	0	0.00000	1.00000	31.96

New Jersey - American Water Company

Account 330.000 - Distribution Reservoirs and Standpipes

Placement Band - 1889 - 2022 Experience Band - 2007 - 2022

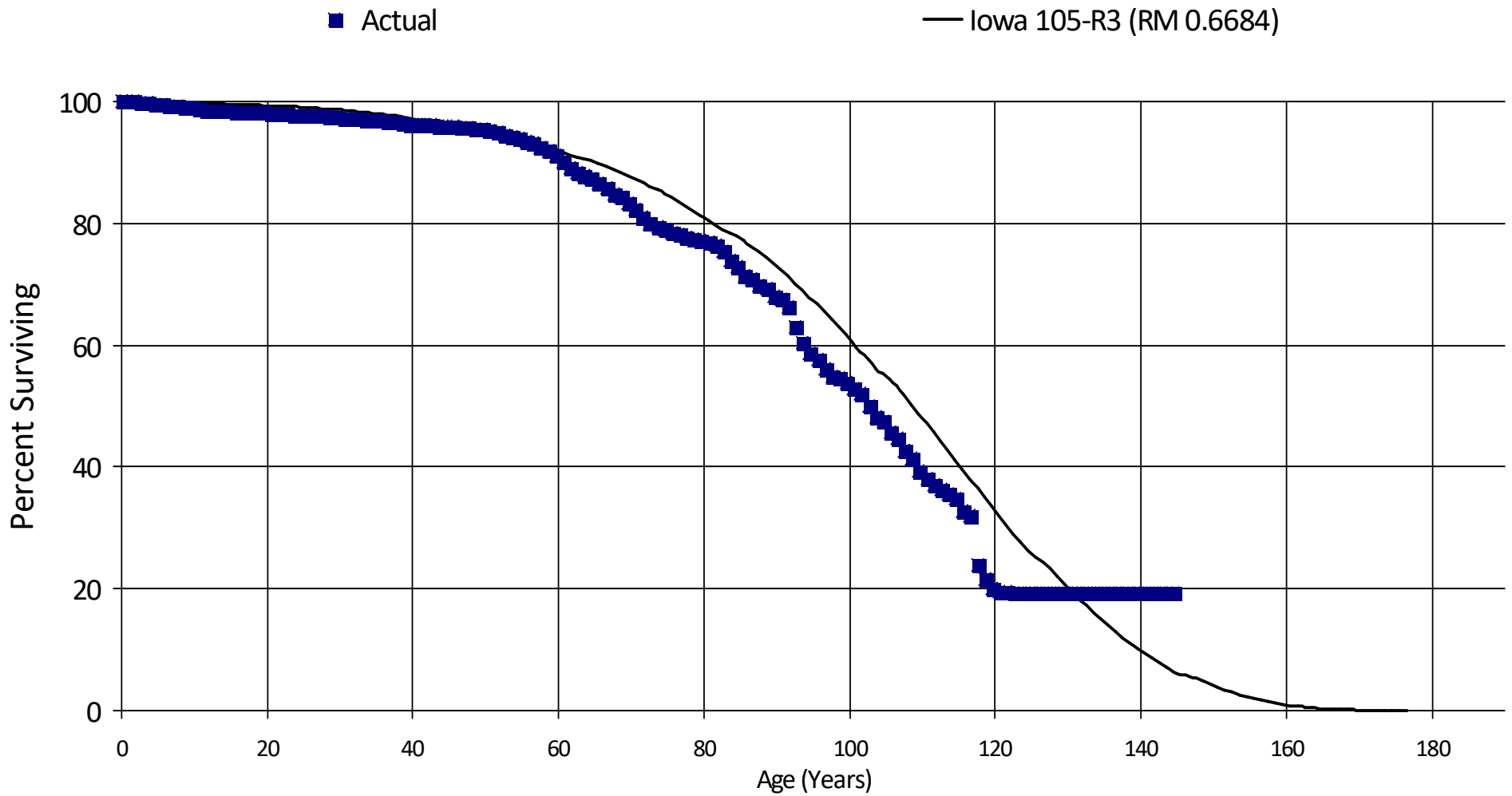
120.5	38,111	0	0.00000	1.00000	31.96
121.5	38,111	0	0.00000	1.00000	31.96
122.5	22,498	0	0.00000	1.00000	31.96
123.5	4,498	0	0.00000	1.00000	31.96
124.5	4,498	0	0.00000	1.00000	31.96
125.5	293	0	0.00000	1.00000	31.96
126.5	293	0	0.00000	1.00000	31.96
127.5	293	0	0.00000	1.00000	31.96
128.5	150	0	0.00000	1.00000	31.96
129.5	150	0	0.00000	1.00000	31.96
130.5	150	0	0.00000	1.00000	31.96
131.5	150	0	0.00000	1.00000	31.96
132.5	150	0	0.00000	1.00000	31.96
Totals:		6,440,408			

New Jersey - American Water Company

Account 331.001 - Mains

Placement Band - 1877 - 2022 Experience Band - 2007 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 331.001 - Mains

Placement Band - 1877 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	2,845,553,199	1,279,976	0.00045	0.99955	100.00
0.5	2,635,391,810	1,281,019	0.00049	0.99951	99.96
1.5	2,437,631,191	1,204,977	0.00049	0.99951	99.91
2.5	2,252,651,176	1,610,524	0.00071	0.99929	99.86
3.5	2,123,646,025	4,040,318	0.00190	0.99810	99.79
4.5	1,989,277,745	3,203,807	0.00161	0.99839	99.60
5.5	1,870,424,746	2,210,736	0.00118	0.99882	99.44
6.5	1,747,408,279	2,697,453	0.00154	0.99846	99.32
7.5	1,628,731,732	2,036,931	0.00125	0.99875	99.17
8.5	1,524,553,079	2,390,478	0.00157	0.99843	99.05
9.5	1,412,255,170	2,152,957	0.00152	0.99848	98.89
10.5	1,365,404,884	1,965,374	0.00144	0.99856	98.74
11.5	1,321,459,013	1,234,932	0.00093	0.99907	98.60
12.5	1,285,874,691	924,543	0.00072	0.99928	98.51
13.5	1,247,403,362	987,982	0.00079	0.99921	98.44
14.5	1,169,655,517	397,072	0.00034	0.99966	98.36
15.5	1,109,785,148	311,160	0.00028	0.99972	98.33
16.5	992,532,603	148,993	0.00015	0.99985	98.30
17.5	979,952,937	894,828	0.00091	0.99909	98.29
18.5	971,071,583	884,727	0.00091	0.99909	98.20
19.5	893,299,908	1,021,456	0.00114	0.99886	98.11
20.5	851,978,754	271,271	0.00032	0.99968	98.00
21.5	834,116,161	320,227	0.00038	0.99962	97.97
22.5	783,499,082	1,051,415	0.00134	0.99866	97.93
23.5	751,972,425	491,824	0.00065	0.99935	97.80
24.5	693,414,704	274,306	0.00040	0.99960	97.74
25.5	646,579,598	284,335	0.00044	0.99956	97.70
26.5	547,567,411	370,955	0.00068	0.99932	97.66

New Jersey - American Water Company

Account 331.001 - Mains

Placement Band - 1877 - 2022 Experience Band - 2007 - 2022

27.5	523,490,344	313,718	0.00060	0.99940	97.59
28.5	492,682,511	889,684	0.00181	0.99819	97.53
29.5	454,604,438	287,711	0.00063	0.99937	97.35
30.5	416,209,985	574,766	0.00138	0.99862	97.29
31.5	385,542,289	295,805	0.00077	0.99923	97.16
32.5	358,118,016	159,058	0.00044	0.99956	97.09
33.5	313,915,990	292,717	0.00093	0.99907	97.05
34.5	286,343,811	90,282	0.00032	0.99968	96.96
35.5	262,853,050	739,325	0.00281	0.99719	96.93
36.5	242,368,534	85,318	0.00035	0.99965	96.66
37.5	220,227,596	356,079	0.00162	0.99838	96.63
38.5	202,077,751	359,033	0.00178	0.99822	96.47
39.5	193,229,921	107,198	0.00055	0.99945	96.30
40.5	182,959,185	167,846	0.00092	0.99908	96.25
41.5	173,471,237	104,543	0.00060	0.99940	96.16
42.5	162,844,188	192,521	0.00118	0.99882	96.10
43.5	155,427,622	184,597	0.00119	0.99881	95.99
44.5	150,767,856	43,842	0.00029	0.99971	95.88
45.5	145,917,635	110,361	0.00076	0.99924	95.85
46.5	137,507,284	98,199	0.00071	0.99929	95.78
47.5	134,993,171	274,377	0.00203	0.99797	95.71
48.5	131,109,129	269,364	0.00205	0.99795	95.52
49.5	125,241,994	341,237	0.00272	0.99728	95.32
50.5	120,161,057	323,303	0.00269	0.99731	95.06
51.5	113,427,214	386,515	0.00341	0.99659	94.80
52.5	107,938,945	248,928	0.00231	0.99769	94.48
53.5	100,162,360	422,856	0.00422	0.99578	94.26
54.5	93,333,465	341,022	0.00365	0.99635	93.86
55.5	86,496,850	409,933	0.00474	0.99526	93.52
56.5	79,180,551	510,702	0.00645	0.99355	93.08
57.5	70,970,956	451,139	0.00636	0.99364	92.48

New Jersey - American Water Company

Account 331.001 - Mains

Placement Band - 1877 - 2022 Experience Band - 2007 - 2022

58.5	66,243,092	562,974	0.00850	0.99150	91.89
59.5	63,485,317	665,843	0.01049	0.98951	91.11
60.5	59,214,563	683,086	0.01154	0.98846	90.15
61.5	56,050,294	509,427	0.00909	0.99091	89.11
62.5	52,786,207	217,660	0.00412	0.99588	88.30
63.5	50,347,990	411,512	0.00817	0.99183	87.94
64.5	46,382,892	349,915	0.00754	0.99246	87.22
65.5	43,808,473	343,484	0.00784	0.99216	86.56
66.5	38,084,836	477,859	0.01255	0.98745	85.88
67.5	30,254,250	231,071	0.00764	0.99236	84.80
68.5	26,698,237	275,502	0.01032	0.98968	84.15
69.5	25,203,341	285,734	0.01134	0.98866	83.28
70.5	23,415,872	401,955	0.01717	0.98283	82.34
71.5	22,120,941	258,461	0.01168	0.98832	80.93
72.5	21,422,385	161,997	0.00756	0.99244	79.98
73.5	20,802,260	124,852	0.00600	0.99400	79.38
74.5	20,279,694	108,468	0.00535	0.99465	78.90
75.5	19,699,383	66,078	0.00335	0.99665	78.48
76.5	19,276,378	107,660	0.00559	0.99441	78.22
77.5	17,302,907	88,239	0.00510	0.99490	77.78
78.5	10,767,215	29,183	0.00271	0.99729	77.38
79.5	10,706,462	38,354	0.00358	0.99642	77.17
80.5	10,624,772	78,411	0.00738	0.99262	76.89
81.5	10,464,659	120,237	0.01149	0.98851	76.32
82.5	9,970,323	202,173	0.02028	0.97972	75.44
83.5	9,637,622	145,823	0.01513	0.98487	73.91
84.5	9,446,859	187,322	0.01983	0.98017	72.79
85.5	9,115,400	84,653	0.00929	0.99071	71.35
86.5	8,840,658	112,113	0.01268	0.98732	70.69
87.5	7,938,416	58,227	0.00733	0.99267	69.79
88.5	7,719,912	148,975	0.01930	0.98070	69.28

New Jersey - American Water Company

Account 331.001 - Mains

Placement Band - 1877 - 2022 Experience Band - 2007 - 2022

89.5	7,403,234	41,971	0.00567	0.99433	67.94
90.5	7,190,991	133,468	0.01856	0.98144	67.55
91.5	6,731,535	336,365	0.04997	0.95003	66.30
92.5	6,065,061	240,313	0.03962	0.96038	62.99
93.5	5,555,491	163,300	0.02939	0.97061	60.49
94.5	4,917,508	100,082	0.02035	0.97965	58.71
95.5	4,517,462	109,150	0.02416	0.97584	57.52
96.5	3,931,979	84,048	0.02138	0.97862	56.13
97.5	3,596,271	26,657	0.00741	0.99259	54.93
98.5	3,458,585	50,192	0.01451	0.98549	54.52
99.5	3,217,820	56,640	0.01760	0.98240	53.73
100.5	3,085,380	45,969	0.01490	0.98510	52.78
101.5	2,998,312	109,702	0.03659	0.96341	51.99
102.5	2,726,444	98,123	0.03599	0.96401	50.09
103.5	2,568,459	41,458	0.01614	0.98386	48.29
104.5	2,518,634	96,639	0.03837	0.96163	47.51
105.5	2,295,437	48,126	0.02097	0.97903	45.69
106.5	2,182,625	101,172	0.04635	0.95365	44.73
107.5	2,031,305	66,032	0.03251	0.96749	42.66
108.5	1,922,880	89,431	0.04651	0.95349	41.27
109.5	1,755,736	60,165	0.03427	0.96573	39.35
110.5	1,656,837	38,644	0.02332	0.97668	38.00
111.5	1,587,461	38,805	0.02444	0.97556	37.11
112.5	1,525,495	25,752	0.01688	0.98312	36.20
113.5	1,438,234	29,292	0.02037	0.97963	35.59
114.5	1,385,663	87,442	0.06310	0.93690	34.87
115.5	1,227,064	21,569	0.01758	0.98242	32.67
116.5	1,116,869	286,772	0.25676	0.74324	32.10
117.5	814,258	73,712	0.09053	0.90947	23.86
118.5	729,995	56,014	0.07673	0.92327	21.70
119.5	657,060	16,259	0.02475	0.97525	20.03

New Jersey - American Water Company

Account 331.001 - Mains

Placement Band - 1877 - 2022 Experience Band - 2007 - 2022

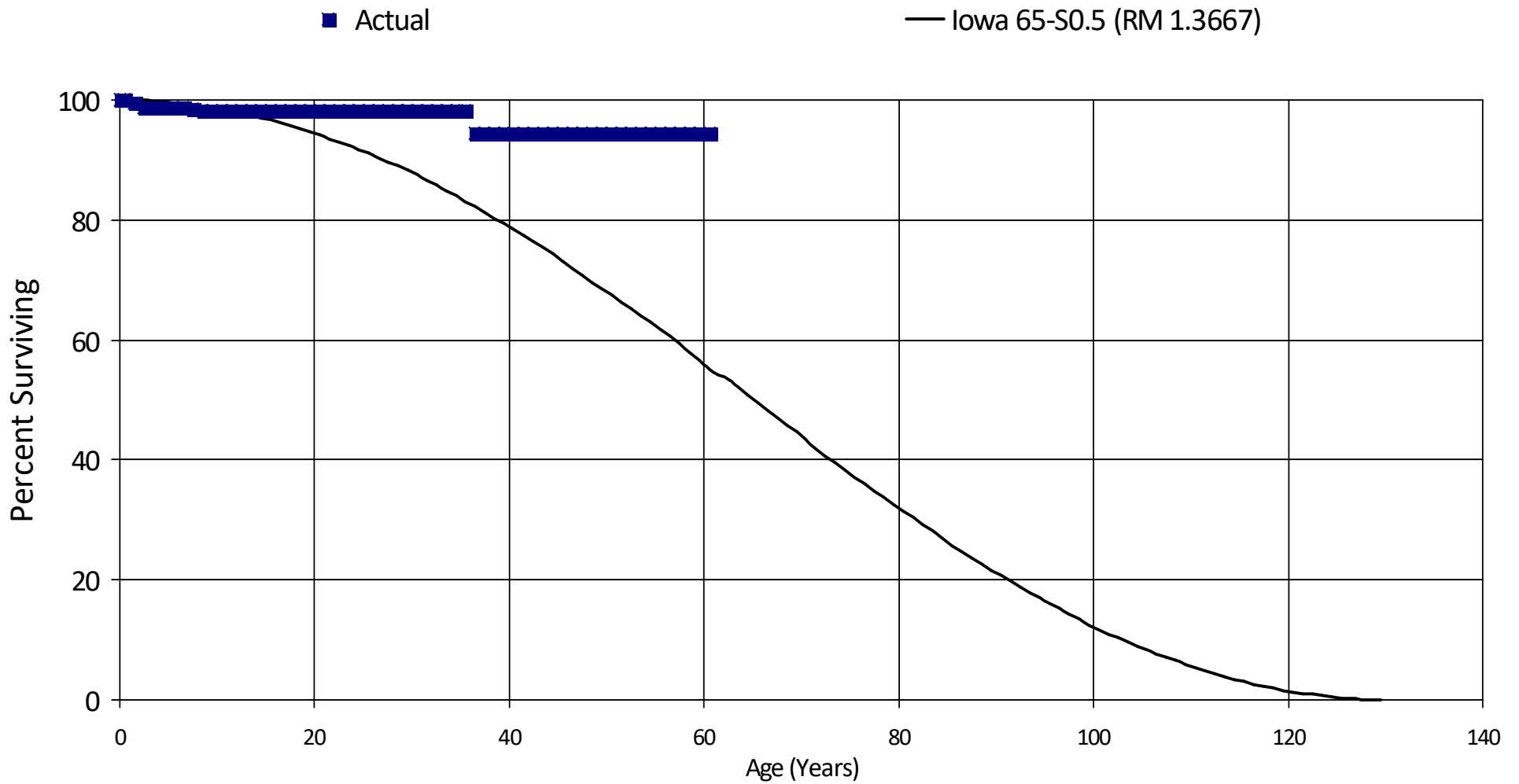
120.5	327,788	637	0.00194	0.99806	19.53
121.5	325,540	2,583	0.00793	0.99207	19.49
122.5	244,632	0	0.00000	1.00000	19.34
123.5	235,586	0	0.00000	1.00000	19.34
124.5	227,142	0	0.00000	1.00000	19.34
125.5	225,670	0	0.00000	1.00000	19.34
126.5	221,623	0	0.00000	1.00000	19.34
127.5	220,102	0	0.00000	1.00000	19.34
128.5	213,107	0	0.00000	1.00000	19.34
129.5	210,445	0	0.00000	1.00000	19.34
130.5	195,154	0	0.00000	1.00000	19.34
131.5	195,154	0	0.00000	1.00000	19.34
132.5	195,154	0	0.00000	1.00000	19.34
133.5	190,274	0	0.00000	1.00000	19.34
134.5	188,988	0	0.00000	1.00000	19.34
135.5	188,988	0	0.00000	1.00000	19.34
136.5	65,714	0	0.00000	1.00000	19.34
137.5	65,526	0	0.00000	1.00000	19.34
138.5	65,526	0	0.00000	1.00000	19.34
139.5	64,854	0	0.00000	1.00000	19.34
140.5	47,392	0	0.00000	1.00000	19.34
141.5	47,392	0	0.00000	1.00000	19.34
142.5	47,383	0	0.00000	1.00000	19.34
143.5	47,383	0	0.00000	1.00000	19.34
144.5	47,383	0	0.00000	1.00000	19.34
Totals:		55,690,287			

New Jersey - American Water Company

Account 332.000 - Fire Mains

Placement Band - 1961 - 2022 Experience Band - 2008 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 332.000 - Fire Mains

Placement Band - 1961 - 2022 Experience Band - 2008 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	2,171,713	0	0.00000	1.00000	100.00
0.5	2,153,407	13,254	0.00615	0.99385	100.00
1.5	2,132,734	14,226	0.00667	0.99333	99.38
2.5	2,079,535	865	0.00042	0.99958	98.72
3.5	2,064,444	117	0.00006	0.99994	98.68
4.5	2,064,327	10	0.00000	1.00000	98.67
5.5	2,064,317	36	0.00002	0.99998	98.67
6.5	2,064,281	5,791	0.00281	0.99719	98.67
7.5	2,057,247	3,668	0.00178	0.99822	98.39
8.5	2,035,704	0	0.00000	1.00000	98.21
9.5	1,866,722	0	0.00000	1.00000	98.21
10.5	1,816,004	12	0.00001	0.99999	98.21
11.5	1,774,583	0	0.00000	1.00000	98.21
12.5	1,760,502	0	0.00000	1.00000	98.21
13.5	1,734,107	1,320	0.00076	0.99924	98.21
14.5	1,517,614	464	0.00031	0.99969	98.14
15.5	268,710	0	0.00000	1.00000	98.11
16.5	257,046	0	0.00000	1.00000	98.11
17.5	254,787	0	0.00000	1.00000	98.11
18.5	249,204	0	0.00000	1.00000	98.11
19.5	233,750	0	0.00000	1.00000	98.11
20.5	222,602	0	0.00000	1.00000	98.11
21.5	213,068	0	0.00000	1.00000	98.11
22.5	209,768	0	0.00000	1.00000	98.11
23.5	209,768	0	0.00000	1.00000	98.11
24.5	205,715	0	0.00000	1.00000	98.11
25.5	192,293	0	0.00000	1.00000	98.11
26.5	190,646	0	0.00000	1.00000	98.11

New Jersey - American Water Company

Account 332.000 - Fire Mains

Placement Band - 1961 - 2022 Experience Band - 2008 - 2022

27.5	176,661	0	0.00000	1.00000	98.11
28.5	173,271	0	0.00000	1.00000	98.11
29.5	160,421	0	0.00000	1.00000	98.11
30.5	150,308	0	0.00000	1.00000	98.11
31.5	138,193	0	0.00000	1.00000	98.11
32.5	126,948	0	0.00000	1.00000	98.11
33.5	101,190	0	0.00000	1.00000	98.11
34.5	96,259	0	0.00000	1.00000	98.11
35.5	88,907	3,426	0.03853	0.96147	98.11
36.5	66,027	0	0.00000	1.00000	94.33
37.5	66,027	0	0.00000	1.00000	94.33
38.5	66,027	0	0.00000	1.00000	94.33
39.5	66,027	0	0.00000	1.00000	94.33
40.5	64,875	0	0.00000	1.00000	94.33
41.5	39,385	0	0.00000	1.00000	94.33
42.5	39,385	0	0.00000	1.00000	94.33
43.5	35,483	3	0.00008	0.99992	94.33
44.5	31,226	0	0.00000	1.00000	94.32
45.5	14,884	0	0.00000	1.00000	94.32
46.5	13,764	0	0.00000	1.00000	94.32
47.5	12,325	0	0.00000	1.00000	94.32
48.5	11,761	0	0.00000	1.00000	94.32
49.5	11,761	0	0.00000	1.00000	94.32
50.5	11,761	0	0.00000	1.00000	94.32
51.5	11,761	0	0.00000	1.00000	94.32
52.5	11,761	0	0.00000	1.00000	94.32
53.5	11,761	0	0.00000	1.00000	94.32
54.5	11,761	0	0.00000	1.00000	94.32
55.5	11,761	0	0.00000	1.00000	94.32
56.5	11,761	0	0.00000	1.00000	94.32
57.5	11,761	0	0.00000	1.00000	94.32

New Jersey - American Water Company

Account 332.000 - Fire Mains

Placement Band - 1961 - 2022 Experience Band - 2008 - 2022

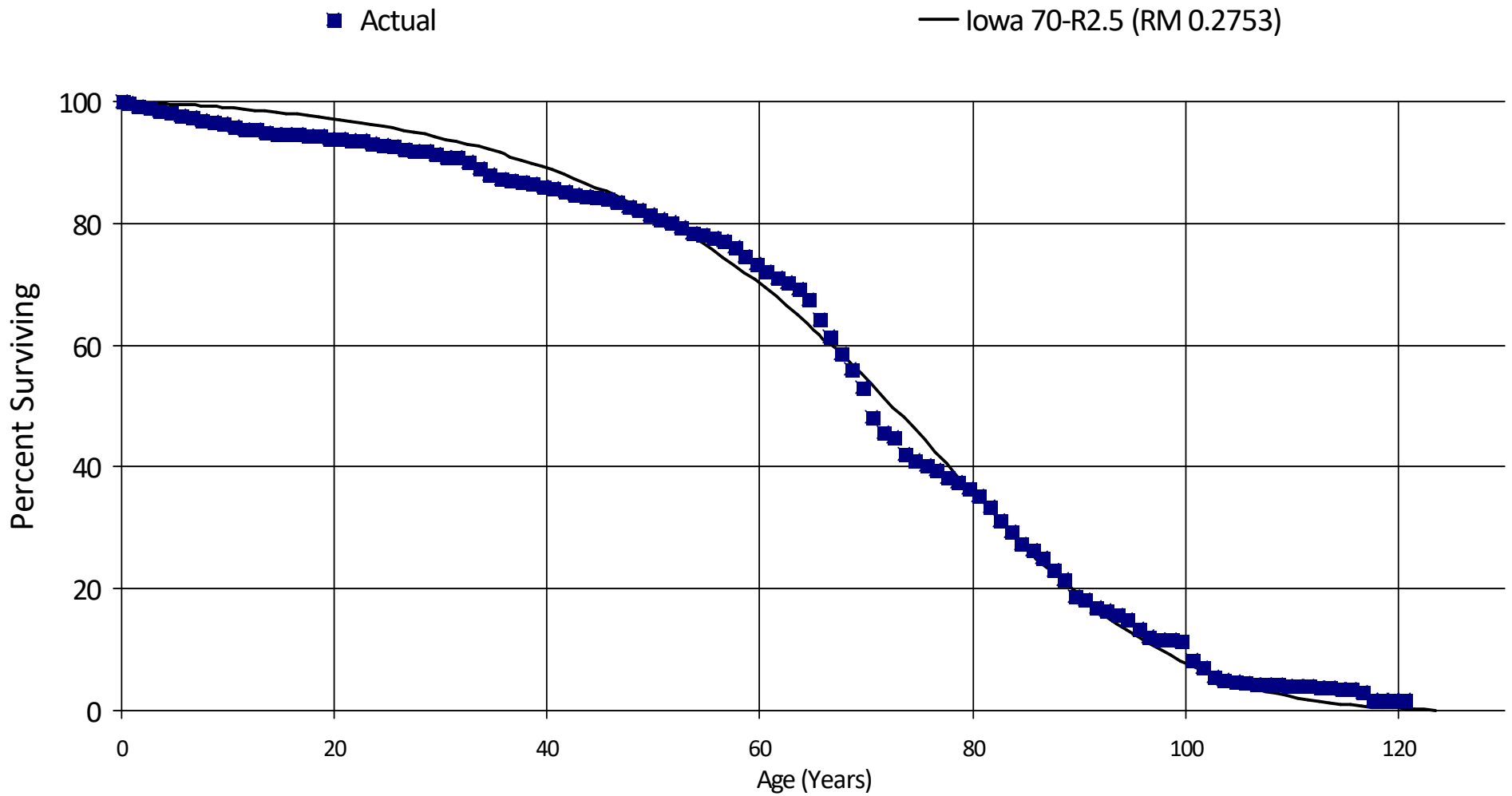
58.5	10,006	0	0.00000	1.00000	94.32
59.5	7,212	0	0.00000	1.00000	94.32
60.5	405	0	0.00000	1.00000	94.32
Totals:		43,192			

New Jersey - American Water Company

Account 333.000 - Services

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 333.000 - Services

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	785,847,224	1,628,440	0.00207	0.99793	100.00
0.5	726,284,437	3,090,639	0.00426	0.99574	99.79
1.5	672,106,632	2,753,424	0.00410	0.99590	99.36
2.5	619,849,144	2,452,846	0.00396	0.99604	98.95
3.5	576,093,864	2,504,529	0.00435	0.99565	98.56
4.5	524,255,815	1,865,374	0.00356	0.99644	98.13
5.5	477,121,875	1,972,640	0.00413	0.99587	97.78
6.5	432,352,466	1,374,712	0.00318	0.99682	97.38
7.5	397,624,575	1,062,386	0.00267	0.99733	97.07
8.5	361,492,494	1,269,709	0.00351	0.99649	96.81
9.5	330,607,986	1,524,684	0.00461	0.99539	96.47
10.5	315,697,335	1,578,536	0.00500	0.99500	96.03
11.5	301,787,139	723,729	0.00240	0.99760	95.55
12.5	291,614,736	1,087,361	0.00373	0.99627	95.32
13.5	272,127,977	693,398	0.00255	0.99745	94.96
14.5	260,578,892	236,196	0.00091	0.99909	94.72
15.5	251,375,319	57,657	0.00023	0.99977	94.63
16.5	215,764,901	201,665	0.00093	0.99907	94.61
17.5	211,070,644	36,442	0.00017	0.99983	94.52
18.5	210,171,385	1,491,051	0.00709	0.99291	94.50
19.5	189,517,158	37,019	0.00020	0.99980	93.83
20.5	182,093,594	145,855	0.00080	0.99920	93.81
21.5	176,685,942	164,328	0.00093	0.99907	93.73
22.5	159,817,511	663,745	0.00415	0.99585	93.64
23.5	147,876,682	508,937	0.00344	0.99656	93.25
24.5	137,806,132	436,290	0.00317	0.99683	92.93
25.5	125,318,638	709,307	0.00566	0.99434	92.64
26.5	116,889,015	155,053	0.00133	0.99867	92.12

New Jersey - American Water Company

Account 333.000 - Services

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

27.5	108,520,713	176,064	0.00162	0.99838	92.00
28.5	99,335,870	430,368	0.00433	0.99567	91.85
29.5	91,042,404	521,084	0.00572	0.99428	91.45
30.5	83,022,469	143,748	0.00173	0.99827	90.93
31.5	76,970,731	532,158	0.00691	0.99309	90.77
32.5	70,293,738	842,017	0.01198	0.98802	90.14
33.5	63,283,709	778,277	0.01230	0.98770	89.06
34.5	57,294,958	460,329	0.00803	0.99197	87.96
35.5	51,384,474	68,322	0.00133	0.99867	87.25
36.5	45,559,380	126,412	0.00277	0.99723	87.13
37.5	41,633,028	129,116	0.00310	0.99690	86.89
38.5	38,281,072	285,624	0.00746	0.99254	86.62
39.5	36,083,988	120,425	0.00334	0.99666	85.97
40.5	34,356,384	207,605	0.00604	0.99396	85.68
41.5	32,486,052	110,823	0.00341	0.99659	85.16
42.5	30,710,072	121,068	0.00394	0.99606	84.87
43.5	29,140,826	103,221	0.00354	0.99646	84.54
44.5	27,762,897	110,935	0.00400	0.99600	84.24
45.5	26,450,338	107,306	0.00406	0.99594	83.90
46.5	25,360,375	232,585	0.00917	0.99083	83.56
47.5	23,922,539	179,226	0.00749	0.99251	82.79
48.5	22,962,446	220,158	0.00959	0.99041	82.17
49.5	21,443,734	151,354	0.00706	0.99294	81.38
50.5	20,245,885	154,951	0.00765	0.99235	80.81
51.5	19,118,272	193,200	0.01011	0.98989	80.19
52.5	18,140,312	215,250	0.01187	0.98813	79.38
53.5	17,087,651	85,965	0.00503	0.99497	78.44
54.5	16,208,545	94,791	0.00585	0.99415	78.05
55.5	15,375,164	97,261	0.00633	0.99367	77.59
56.5	14,515,928	187,407	0.01291	0.98709	77.10
57.5	13,191,817	258,994	0.01963	0.98037	76.10

New Jersey - American Water Company

Account 333.000 - Services

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

58.5	12,364,722	203,936	0.01649	0.98351	74.61
59.5	11,537,887	216,730	0.01878	0.98122	73.38
60.5	10,715,314	130,839	0.01221	0.98779	72.00
61.5	9,926,243	105,991	0.01068	0.98932	71.12
62.5	9,184,602	131,091	0.01427	0.98573	70.36
63.5	8,338,876	235,095	0.02819	0.97181	69.36
64.5	7,587,172	365,402	0.04816	0.95184	67.40
65.5	6,468,775	283,173	0.04378	0.95622	64.15
66.5	5,627,496	255,725	0.04544	0.95456	61.34
67.5	4,827,472	198,290	0.04108	0.95892	58.55
68.5	4,255,398	231,587	0.05442	0.94558	56.14
69.5	3,760,186	340,669	0.09060	0.90940	53.08
70.5	3,184,800	167,413	0.05257	0.94743	48.27
71.5	2,814,802	57,502	0.02043	0.97957	45.73
72.5	2,746,657	168,508	0.06135	0.93865	44.80
73.5	2,359,369	54,124	0.02294	0.97706	42.05
74.5	2,163,744	40,911	0.01891	0.98109	41.09
75.5	2,066,025	33,424	0.01618	0.98382	40.31
76.5	1,990,624	61,954	0.03112	0.96888	39.66
77.5	1,787,117	37,501	0.02098	0.97902	38.43
78.5	1,748,589	48,056	0.02748	0.97252	37.62
79.5	1,699,579	59,111	0.03478	0.96522	36.59
80.5	1,639,030	82,668	0.05044	0.94956	35.32
81.5	1,556,136	102,884	0.06612	0.93388	33.54
82.5	1,443,799	85,503	0.05922	0.94078	31.32
83.5	1,358,033	99,784	0.07348	0.92652	29.47
84.5	1,258,249	36,891	0.02932	0.97068	27.30
85.5	1,199,661	59,377	0.04949	0.95051	26.50
86.5	1,125,626	97,418	0.08655	0.91345	25.19
87.5	1,013,185	64,238	0.06340	0.93660	23.01
88.5	948,913	119,957	0.12642	0.87358	21.55

New Jersey - American Water Company

Account 333.000 - Services

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

89.5	828,711	21,081	0.02544	0.97456	18.83
90.5	807,576	61,230	0.07582	0.92418	18.35
91.5	746,214	21,831	0.02926	0.97074	16.96
92.5	722,640	27,504	0.03806	0.96194	16.46
93.5	695,135	36,533	0.05256	0.94744	15.83
94.5	631,902	68,266	0.10803	0.89197	15.00
95.5	545,642	50,713	0.09294	0.90706	13.38
96.5	462,429	13,801	0.02984	0.97016	12.14
97.5	361,482	1,650	0.00456	0.99544	11.78
98.5	358,885	5,829	0.01624	0.98376	11.73
99.5	353,056	94,523	0.26773	0.73227	11.54
100.5	46,942	6,988	0.14886	0.85114	8.45
101.5	39,954	8,465	0.21187	0.78813	7.19
102.5	31,231	3,806	0.12187	0.87813	5.67
103.5	27,425	1,484	0.05411	0.94589	4.98
104.5	25,942	760	0.02930	0.97070	4.71
105.5	25,182	1,188	0.04718	0.95282	4.57
106.5	23,994	380	0.01584	0.98416	4.35
107.5	23,615	280	0.01186	0.98814	4.28
108.5	23,334	603	0.02584	0.97416	4.23
109.5	22,732	494	0.02173	0.97827	4.12
110.5	22,238	267	0.01201	0.98799	4.03
111.5	21,971	333	0.01516	0.98484	3.98
112.5	21,638	188	0.00869	0.99131	3.92
113.5	21,450	2,113	0.09851	0.90149	3.89
114.5	19,338	27	0.00140	0.99860	3.51
115.5	19,311	2,488	0.12884	0.87116	3.51
116.5	16,822	7,274	0.43240	0.56760	3.06
117.5	9,549	38	0.00398	0.99602	1.74
118.5	9,511	0	0.00000	1.00000	1.73
119.5	9,511	0	0.00000	1.00000	1.73

New Jersey - American Water Company

Account 333.000 - Services

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

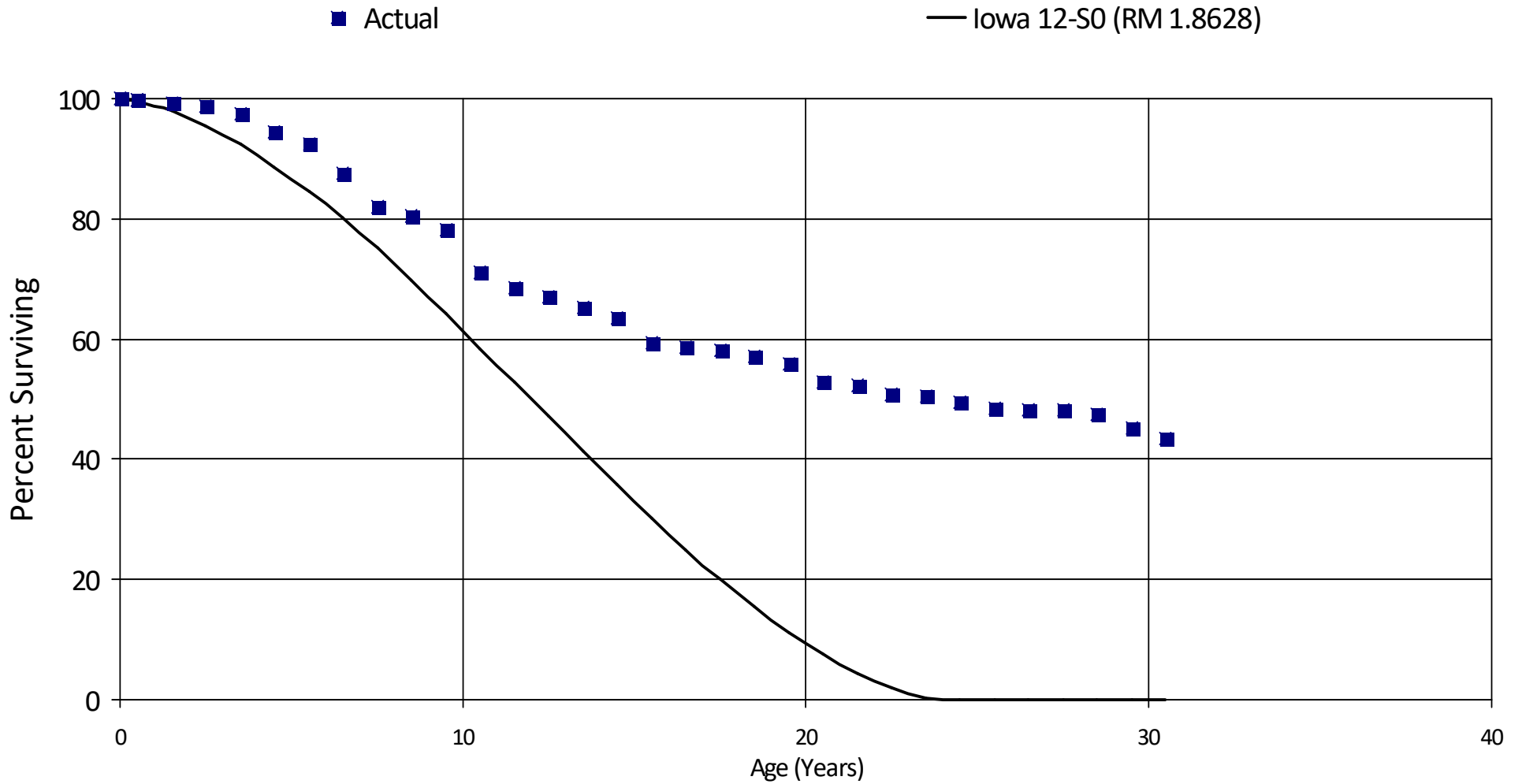
120.5	0	0	0.00000	0.00000	1.73
Totals:		42,487,885			

New Jersey - American Water Company

Account 334.100 - Meters

Placement Band - 1921 - 2022 Experience Band - 2007 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 334.100 - Meters

Placement Band - 1921 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	402,996,486	1,103,242	0.00274	0.99726	100.00
0.5	364,198,794	1,968,674	0.00541	0.99459	99.73
1.5	342,798,535	1,735,023	0.00506	0.99494	99.19
2.5	319,647,136	3,755,747	0.01175	0.98825	98.69
3.5	284,214,754	9,299,489	0.03272	0.96728	97.53
4.5	240,017,609	5,180,320	0.02158	0.97842	94.34
5.5	211,211,939	10,644,389	0.05040	0.94960	92.30
6.5	183,147,816	11,619,510	0.06344	0.93656	87.65
7.5	159,963,357	3,331,157	0.02082	0.97918	82.09
8.5	148,449,555	4,294,558	0.02893	0.97107	80.38
9.5	134,920,209	11,864,985	0.08794	0.91206	78.05
10.5	116,090,100	4,182,170	0.03603	0.96397	71.19
11.5	100,187,109	2,463,797	0.02459	0.97541	68.63
12.5	85,935,126	2,206,258	0.02567	0.97433	66.94
13.5	65,567,395	1,851,035	0.02823	0.97177	65.22
14.5	58,192,867	3,668,516	0.06304	0.93696	63.38
15.5	51,703,125	705,970	0.01365	0.98635	59.38
16.5	42,132,865	286,460	0.00680	0.99320	58.57
17.5	39,968,991	678,668	0.01698	0.98302	58.17
18.5	39,250,605	936,497	0.02386	0.97614	57.18
19.5	28,298,296	1,529,469	0.05405	0.94595	55.82
20.5	24,383,731	244,079	0.01001	0.98999	52.80
21.5	24,120,395	679,890	0.02819	0.97181	52.27
22.5	20,445,391	151,010	0.00739	0.99261	50.80
23.5	17,498,126	341,344	0.01951	0.98049	50.42
24.5	16,418,417	317,232	0.01932	0.98068	49.44
25.5	13,468,273	49,538	0.00368	0.99632	48.48
26.5	11,267,186	46,814	0.00415	0.99585	48.30

New Jersey - American Water Company

Account 334.100 - Meters

Placement Band - 1921 - 2022 Experience Band - 2007 - 2022

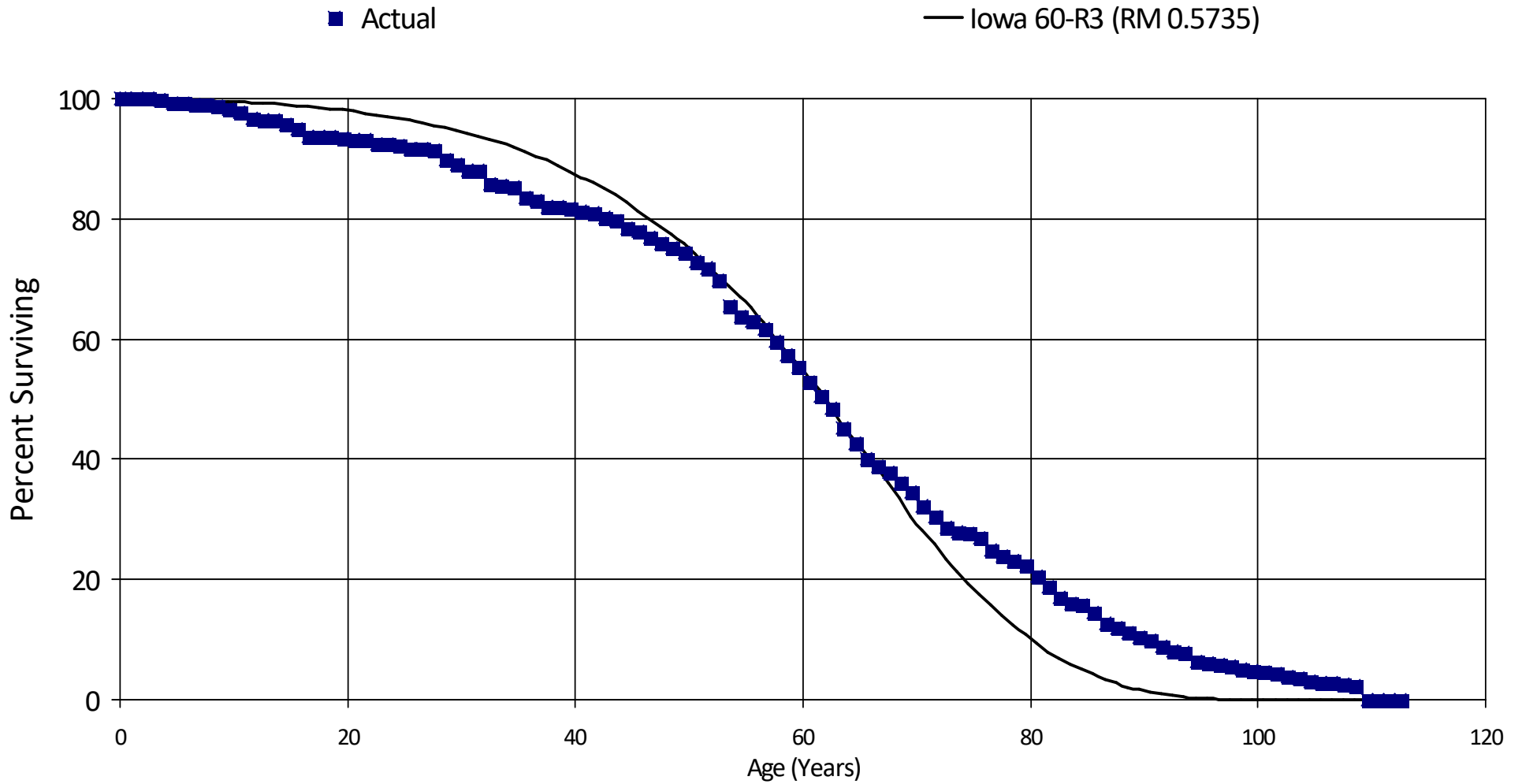
27.5	9,627,483	150,083	0.01559	0.98441	48.10
28.5	8,233,737	371,936	0.04517	0.95483	47.35
29.5	5,881,045	223,593	0.03802	0.96198	45.21
30.5	4,743,454	8,987	0.00189	0.99811	43.49
Totals:		85,890,440			

New Jersey - American Water Company

Account 334.200 - Meter Installations

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 334.200 - Meter Installations

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	197,995,406	12,681	0.00006	0.99994	100.00
0.5	186,413,197	123,386	0.00066	0.99934	99.99
1.5	177,955,363	50,218	0.00028	0.99972	99.92
2.5	170,037,028	348,436	0.00205	0.99795	99.89
3.5	162,679,002	578,546	0.00356	0.99644	99.69
4.5	155,099,296	139,828	0.00090	0.99910	99.34
5.5	147,070,815	238,312	0.00162	0.99838	99.25
6.5	139,716,522	166,839	0.00119	0.99881	99.09
7.5	131,462,714	458,881	0.00349	0.99651	98.97
8.5	122,141,499	456,811	0.00374	0.99626	98.62
9.5	110,702,617	591,962	0.00535	0.99465	98.25
10.5	106,317,304	1,003,777	0.00944	0.99056	97.72
11.5	102,295,000	254,042	0.00248	0.99752	96.80
12.5	98,878,531	200,479	0.00203	0.99797	96.56
13.5	88,312,184	661,760	0.00749	0.99251	96.36
14.5	85,378,268	633,370	0.00742	0.99258	95.64
15.5	83,423,878	1,033,326	0.01239	0.98761	94.93
16.5	63,992,233	61,032	0.00095	0.99905	93.75
17.5	63,773,552	38,161	0.00060	0.99940	93.66
18.5	62,235,552	215,425	0.00346	0.99654	93.60
19.5	55,689,396	26,721	0.00048	0.99952	93.28
20.5	55,651,157	29,339	0.00053	0.99947	93.24
21.5	55,601,688	411,834	0.00741	0.99259	93.19
22.5	55,145,801	31,700	0.00057	0.99943	92.50
23.5	51,914,775	151,621	0.00292	0.99708	92.45
24.5	46,997,423	233,188	0.00496	0.99504	92.18
25.5	41,185,399	87,408	0.00212	0.99788	91.72
26.5	37,023,924	87,011	0.00235	0.99765	91.53

New Jersey - American Water Company

Account 334.200 - Meter Installations

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

27.5	30,018,782	443,453	0.01477	0.98523	91.31
28.5	26,843,876	232,158	0.00865	0.99135	89.96
29.5	23,709,056	265,295	0.01119	0.98881	89.18
30.5	20,779,066	21,815	0.00105	0.99895	88.18
31.5	19,575,056	510,356	0.02607	0.97393	88.09
32.5	16,086,167	53,264	0.00331	0.99669	85.79
33.5	13,497,606	44,364	0.00329	0.99671	85.51
34.5	11,149,172	241,897	0.02170	0.97830	85.23
35.5	9,140,029	51,737	0.00566	0.99434	83.38
36.5	7,622,004	81,446	0.01069	0.98931	82.91
37.5	6,370,158	9,235	0.00145	0.99855	82.02
38.5	5,468,666	20,175	0.00369	0.99631	81.90
39.5	4,836,208	18,215	0.00377	0.99623	81.60
40.5	4,466,793	15,422	0.00345	0.99655	81.29
41.5	4,078,017	43,043	0.01055	0.98945	81.01
42.5	3,717,440	17,656	0.00475	0.99525	80.16
43.5	3,447,799	55,344	0.01605	0.98395	79.78
44.5	3,135,039	21,654	0.00691	0.99309	78.50
45.5	2,857,209	42,288	0.01480	0.98520	77.96
46.5	2,527,600	28,781	0.01139	0.98861	76.81
47.5	2,410,206	27,079	0.01124	0.98876	75.94
48.5	2,338,811	21,014	0.00898	0.99102	75.09
49.5	2,179,754	43,775	0.02008	0.97992	74.42
50.5	2,049,698	33,846	0.01651	0.98349	72.93
51.5	1,966,638	49,782	0.02531	0.97469	71.73
52.5	1,859,522	116,182	0.06248	0.93752	69.91
53.5	1,696,230	50,525	0.02979	0.97021	65.54
54.5	1,601,752	13,157	0.00821	0.99179	63.59
55.5	1,547,931	36,987	0.02389	0.97611	63.07
56.5	1,463,040	44,653	0.03052	0.96948	61.56
57.5	1,260,636	49,801	0.03950	0.96050	59.68

New Jersey - American Water Company

Account 334.200 - Meter Installations

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

58.5	1,176,445	38,296	0.03255	0.96745	57.32
59.5	1,110,320	51,790	0.04664	0.95336	55.45
60.5	1,015,008	43,754	0.04311	0.95689	52.86
61.5	921,415	39,410	0.04277	0.95723	50.58
62.5	844,110	56,795	0.06728	0.93272	48.42
63.5	750,031	42,646	0.05686	0.94314	45.16
64.5	673,237	37,883	0.05627	0.94373	42.59
65.5	590,519	20,966	0.03550	0.96450	40.19
66.5	523,978	11,803	0.02253	0.97747	38.76
67.5	477,281	24,867	0.05210	0.94790	37.89
68.5	431,067	16,046	0.03722	0.96278	35.92
69.5	407,276	26,121	0.06414	0.93586	34.58
70.5	375,253	20,656	0.05505	0.94495	32.36
71.5	347,688	21,020	0.06046	0.93954	30.58
72.5	319,795	8,294	0.02594	0.97406	28.73
73.5	308,421	3,276	0.01062	0.98938	27.98
74.5	302,377	9,610	0.03178	0.96822	27.68
75.5	292,629	19,803	0.06767	0.93233	26.80
76.5	272,827	11,629	0.04262	0.95738	24.99
77.5	261,197	8,346	0.03195	0.96805	23.92
78.5	252,851	8,478	0.03353	0.96647	23.16
79.5	244,373	20,358	0.08331	0.91669	22.38
80.5	224,015	20,050	0.08950	0.91050	20.52
81.5	203,826	18,924	0.09284	0.90716	18.68
82.5	184,849	9,850	0.05329	0.94671	16.95
83.5	175,000	4,604	0.02631	0.97369	16.05
84.5	170,066	11,726	0.06895	0.93105	15.63
85.5	157,680	21,359	0.13546	0.86454	14.55
86.5	135,960	7,249	0.05332	0.94668	12.58
87.5	128,712	8,041	0.06247	0.93753	11.91
88.5	120,671	7,173	0.05944	0.94056	11.17

New Jersey - American Water Company

Account 334.200 - Meter Installations

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

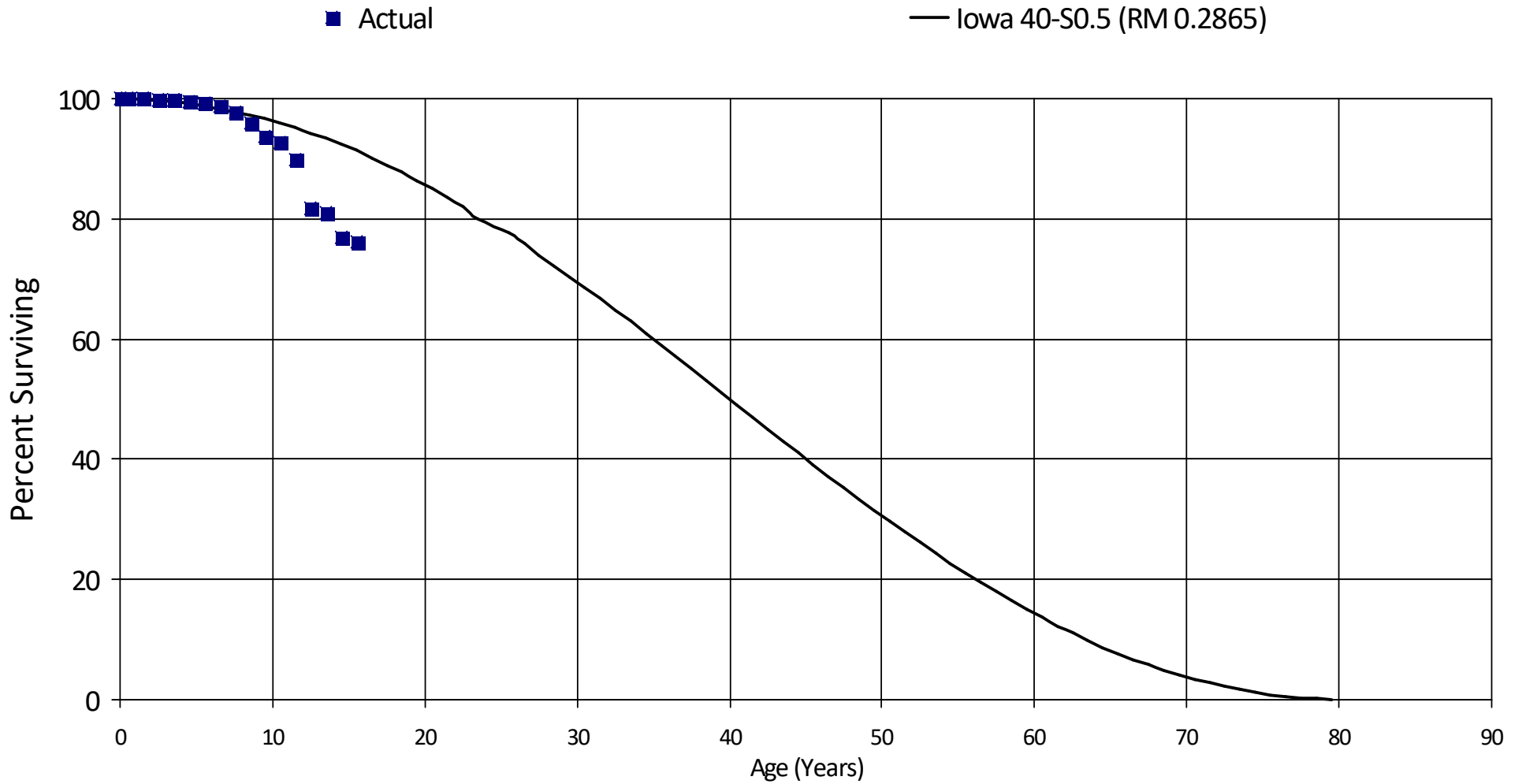
89.5	113,498	6,905	0.06084	0.93916	10.51
90.5	106,213	10,603	0.09983	0.90017	9.87
91.5	94,599	8,713	0.09211	0.90789	8.88
92.5	85,459	2,288	0.02677	0.97323	8.06
93.5	75,000	14,249	0.18999	0.81001	7.84
94.5	53,544	2,714	0.05069	0.94931	6.35
95.5	42,148	1,787	0.04240	0.95760	6.03
96.5	28,252	894	0.03164	0.96836	5.77
97.5	24,420	2,060	0.08436	0.91564	5.59
98.5	16,608	699	0.04209	0.95791	5.12
99.5	11,723	602	0.05135	0.94865	4.90
100.5	8,537	575	0.06736	0.93264	4.65
101.5	5,963	744	0.12477	0.87523	4.34
102.5	4,448	362	0.08138	0.91862	3.80
103.5	4,086	445	0.10891	0.89109	3.49
104.5	3,567	291	0.08159	0.91841	3.11
105.5	3,275	155	0.04733	0.95267	2.86
106.5	3,120	171	0.05480	0.94520	2.72
107.5	2,950	330	0.11188	0.88812	2.57
108.5	2,620	2,486	0.94884	0.05116	2.28
109.5	134	0	0.00000	1.00000	0.12
110.5	134	0	0.00000	1.00000	0.12
111.5	134	134	0.99673	0.00327	0.12
112.5	0	0	0.00000	0.00000	0.00
Totals:		11,738,523			

New Jersey - American Water Company

Account 334.300 - Meter Vaults

Placement Band - 1998 - 2022 Experience Band - 2008 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 334.300 - Meter Vaults

Placement Band - 1998 - 2022 Experience Band - 2008 - 2022

RETIREMENT RATE ANALYSIS

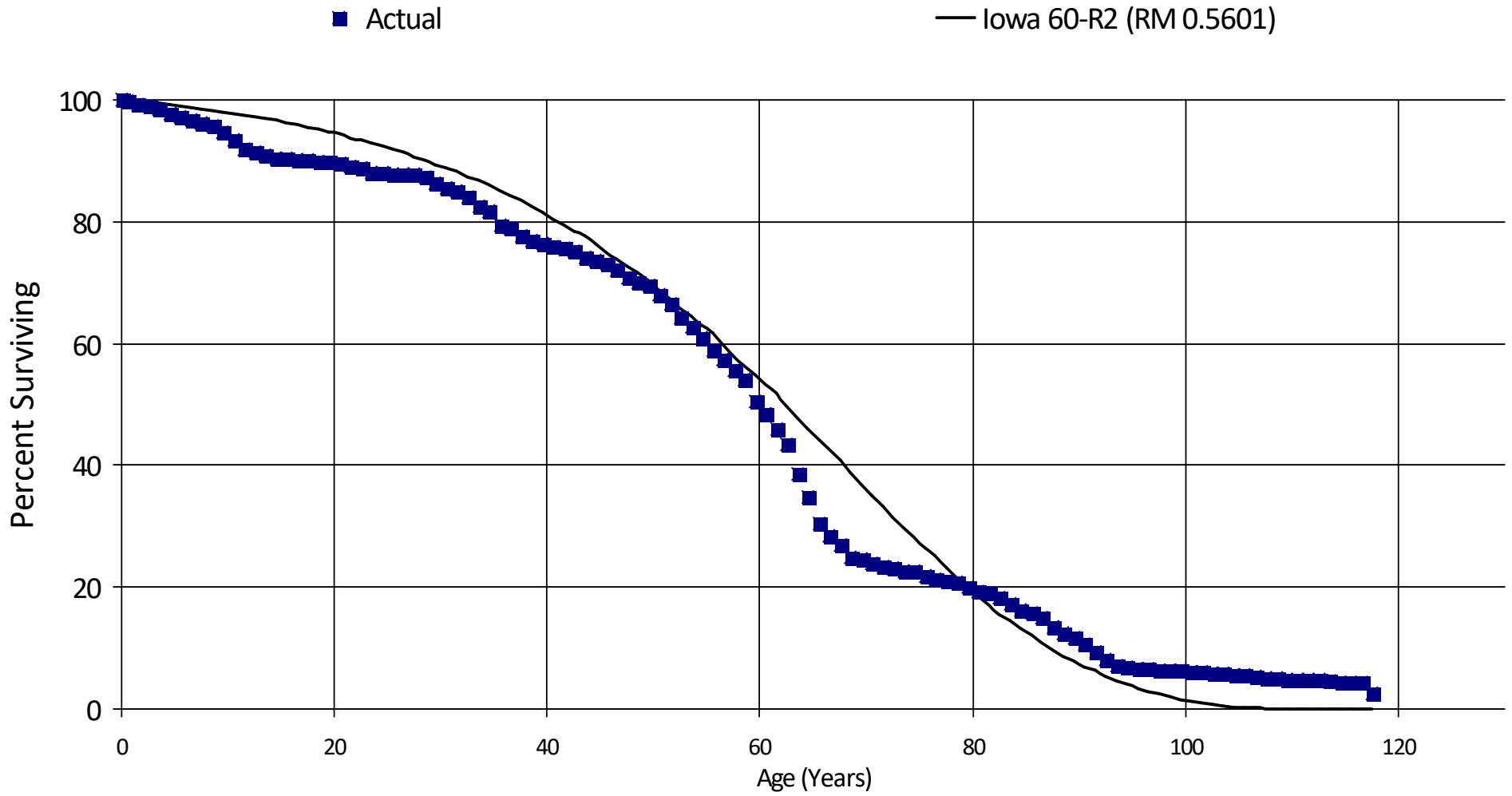
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	74,670,779	8,264	0.00011	0.99989	100.00
0.5	70,313,120	47,547	0.00068	0.99932	99.99
1.5	67,279,476	42,300	0.00063	0.99937	99.92
2.5	62,805,857	48,174	0.00077	0.99923	99.86
3.5	56,719,704	100,970	0.00178	0.99822	99.78
4.5	50,408,482	186,946	0.00371	0.99629	99.60
5.5	43,812,406	193,412	0.00441	0.99559	99.23
6.5	37,013,689	440,789	0.01191	0.98809	98.79
7.5	30,358,160	483,954	0.01594	0.98406	97.61
8.5	25,064,850	601,937	0.02402	0.97598	96.05
9.5	18,329,569	233,575	0.01274	0.98726	93.74
10.5	15,038,814	450,088	0.02993	0.97007	92.55
11.5	11,049,616	977,428	0.08846	0.91154	89.78
12.5	7,194,914	76,483	0.01063	0.98937	81.84
13.5	3,014,310	153,582	0.05095	0.94905	80.97
14.5	708,451	5,902	0.00833	0.99167	76.84
15.5	0	0	0.00000	0.00000	76.20
Totals:		4,051,351			

New Jersey - American Water Company

Account 335.000 - Hydrants

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 335.000 - Hydrants

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	215,215,237	390,088	0.00181	0.99819	100.00
0.5	201,831,712	1,015,054	0.00503	0.99497	99.82
1.5	192,568,585	807,259	0.00419	0.99581	99.32
2.5	177,071,722	813,113	0.00459	0.99541	98.90
3.5	162,424,267	999,519	0.00615	0.99385	98.45
4.5	149,030,440	961,547	0.00645	0.99355	97.84
5.5	134,045,586	774,244	0.00578	0.99422	97.21
6.5	119,546,727	672,106	0.00562	0.99438	96.65
7.5	106,549,683	584,405	0.00548	0.99452	96.11
8.5	98,054,530	825,052	0.00841	0.99159	95.58
9.5	83,501,657	1,212,371	0.01452	0.98548	94.78
10.5	78,709,504	1,176,268	0.01494	0.98506	93.40
11.5	73,494,996	592,363	0.00806	0.99194	92.00
12.5	68,876,715	394,905	0.00573	0.99427	91.26
13.5	64,018,832	234,933	0.00367	0.99633	90.74
14.5	60,427,278	116,521	0.00193	0.99807	90.41
15.5	57,658,385	35,219	0.00061	0.99939	90.24
16.5	48,259,247	106,323	0.00220	0.99780	90.18
17.5	47,309,567	37,509	0.00079	0.99921	89.98
18.5	46,840,453	30,891	0.00066	0.99934	89.91
19.5	43,731,890	165,035	0.00377	0.99623	89.85
20.5	42,619,512	221,685	0.00520	0.99480	89.51
21.5	41,372,931	146,311	0.00354	0.99646	89.04
22.5	40,132,788	251,858	0.00628	0.99372	88.72
23.5	38,405,812	59,279	0.00154	0.99846	88.16
24.5	35,975,095	32,267	0.00090	0.99910	88.02
25.5	34,139,016	19,184	0.00056	0.99944	87.94
26.5	32,398,750	68,100	0.00210	0.99790	87.89

New Jersey - American Water Company

Account 335.000 - Hydrants

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

27.5	30,491,671	141,449	0.00464	0.99536	87.71
28.5	28,652,645	315,485	0.01101	0.98899	87.30
29.5	26,654,223	223,745	0.00839	0.99161	86.34
30.5	24,434,113	161,903	0.00663	0.99337	85.62
31.5	22,586,796	251,139	0.01112	0.98888	85.05
32.5	20,726,035	383,238	0.01849	0.98151	84.10
33.5	18,310,414	173,098	0.00945	0.99055	82.54
34.5	16,554,096	476,785	0.02880	0.97120	81.76
35.5	14,531,479	88,343	0.00608	0.99392	79.41
36.5	12,967,489	214,360	0.01653	0.98347	78.93
37.5	11,459,659	114,431	0.00999	0.99001	77.63
38.5	10,508,239	73,423	0.00699	0.99301	76.85
39.5	10,098,815	48,031	0.00476	0.99524	76.31
40.5	9,498,286	51,233	0.00539	0.99461	75.95
41.5	8,963,099	40,838	0.00456	0.99544	75.54
42.5	8,409,035	110,481	0.01314	0.98686	75.20
43.5	7,856,230	56,089	0.00714	0.99286	74.21
44.5	7,379,483	47,395	0.00642	0.99358	73.68
45.5	7,045,099	115,493	0.01639	0.98361	73.21
46.5	6,622,554	115,454	0.01743	0.98257	72.01
47.5	6,297,294	52,116	0.00828	0.99172	70.75
48.5	5,964,224	43,189	0.00724	0.99276	70.16
49.5	5,691,025	133,718	0.02350	0.97650	69.65
50.5	5,242,650	123,577	0.02357	0.97643	68.01
51.5	4,847,452	165,595	0.03416	0.96584	66.41
52.5	4,432,502	101,757	0.02296	0.97704	64.14
53.5	4,071,484	121,558	0.02986	0.97014	62.67
54.5	3,694,259	117,700	0.03186	0.96814	60.80
55.5	3,326,603	86,155	0.02590	0.97410	58.86
56.5	3,025,516	91,923	0.03038	0.96962	57.34
57.5	2,718,041	78,622	0.02893	0.97107	55.60

New Jersey - American Water Company

Account 335.000 - Hydrants

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

58.5	2,459,333	153,682	0.06249	0.93751	53.99
59.5	2,167,252	93,653	0.04321	0.95679	50.62
60.5	1,943,271	104,226	0.05363	0.94637	48.43
61.5	1,713,364	86,315	0.05038	0.94962	45.83
62.5	1,550,783	173,751	0.11204	0.88796	43.52
63.5	1,270,077	123,931	0.09758	0.90242	38.64
64.5	1,090,389	137,175	0.12580	0.87420	34.87
65.5	914,266	58,183	0.06364	0.93636	30.48
66.5	847,424	50,569	0.05967	0.94033	28.54
67.5	752,672	51,760	0.06877	0.93123	26.84
68.5	700,047	12,949	0.01850	0.98150	24.99
69.5	683,514	17,018	0.02490	0.97510	24.53
70.5	665,451	14,682	0.02206	0.97794	23.92
71.5	650,141	10,399	0.01599	0.98401	23.39
72.5	639,559	9,964	0.01558	0.98442	23.02
73.5	629,506	2,947	0.00468	0.99532	22.66
74.5	625,999	17,901	0.02860	0.97140	22.55
75.5	605,863	13,708	0.02263	0.97737	21.91
76.5	591,249	8,593	0.01453	0.98547	21.41
77.5	581,110	8,389	0.01444	0.98556	21.10
78.5	570,405	22,106	0.03875	0.96125	20.80
79.5	548,044	16,012	0.02922	0.97078	19.99
80.5	529,688	12,431	0.02347	0.97653	19.41
81.5	516,414	21,878	0.04237	0.95763	18.95
82.5	490,848	25,673	0.05230	0.94770	18.15
83.5	461,664	25,484	0.05520	0.94480	17.20
84.5	431,249	16,998	0.03942	0.96058	16.25
85.5	410,758	13,599	0.03311	0.96689	15.61
86.5	391,662	41,823	0.10678	0.89322	15.09
87.5	345,494	24,850	0.07193	0.92807	13.48
88.5	318,291	23,461	0.07371	0.92629	12.51

New Jersey - American Water Company

Account 335.000 - Hydrants

Placement Band - 1900 - 2022 Experience Band - 2007 - 2022

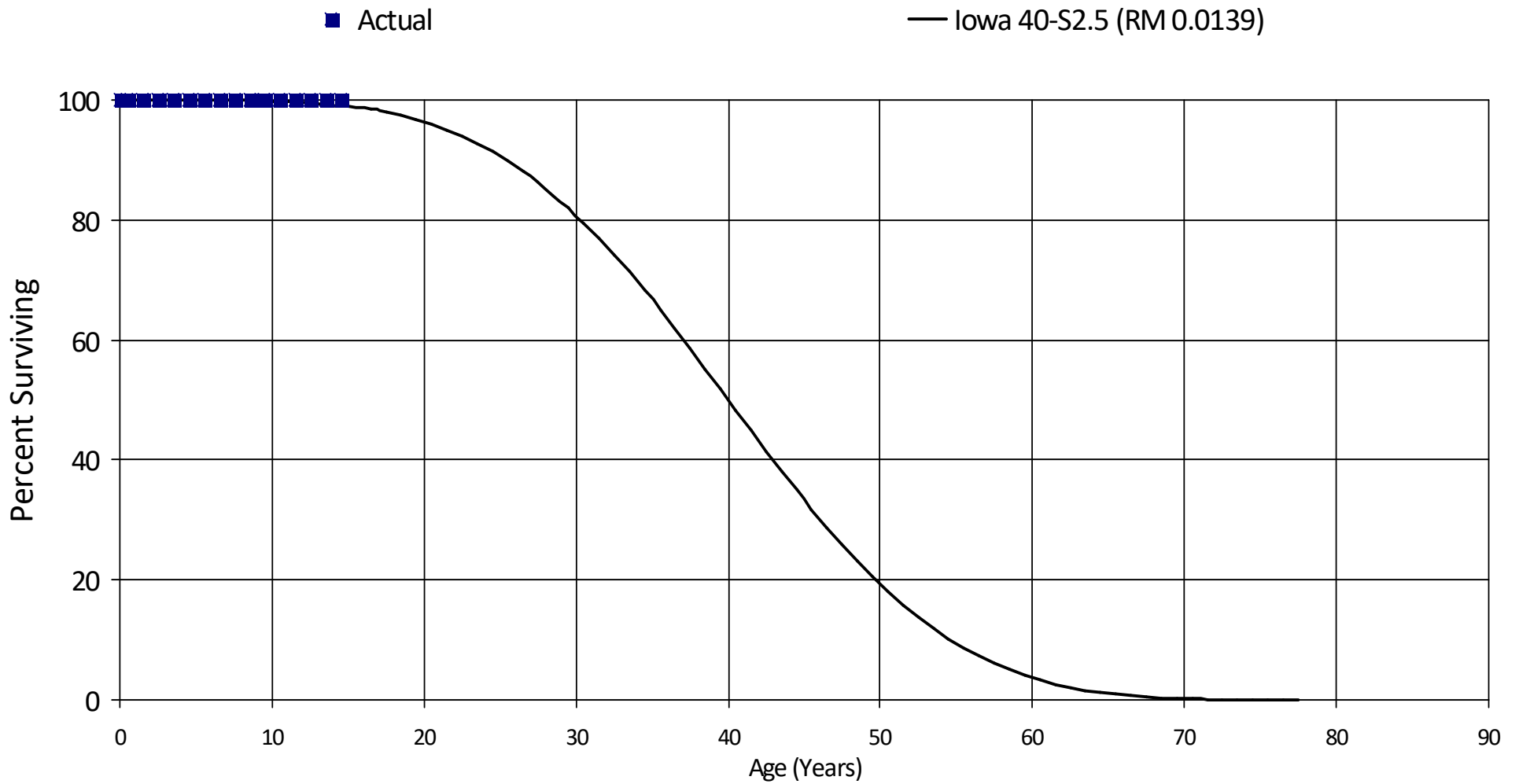
89.5	290,580	25,243	0.08687	0.91313	11.59
90.5	263,751	28,431	0.10779	0.89221	10.58
91.5	230,839	32,012	0.13868	0.86132	9.44
92.5	196,706	22,946	0.11665	0.88335	8.13
93.5	171,657	6,388	0.03721	0.96279	7.18
94.5	163,549	4,863	0.02973	0.97027	6.91
95.5	157,805	3,427	0.02172	0.97828	6.70
96.5	153,290	2,522	0.01645	0.98355	6.55
97.5	150,524	2,857	0.01898	0.98102	6.44
98.5	147,596	2,222	0.01505	0.98495	6.32
99.5	144,995	1,916	0.01321	0.98679	6.22
100.5	143,079	2,573	0.01798	0.98202	6.14
101.5	140,453	3,805	0.02709	0.97291	6.03
102.5	136,605	1,819	0.01332	0.98668	5.87
103.5	134,709	2,392	0.01776	0.98224	5.79
104.5	132,275	3,889	0.02940	0.97060	5.69
105.5	128,387	3,135	0.02442	0.97558	5.52
106.5	125,252	6,139	0.04901	0.95099	5.39
107.5	119,113	3,382	0.02839	0.97161	5.13
108.5	115,699	3,762	0.03252	0.96748	4.98
109.5	111,938	1,193	0.01066	0.98934	4.82
110.5	110,679	1,411	0.01275	0.98725	4.77
111.5	109,216	309	0.00283	0.99717	4.71
112.5	108,907	5,181	0.04757	0.95243	4.70
113.5	103,726	2,968	0.02861	0.97139	4.48
114.5	100,758	1,842	0.01828	0.98172	4.35
115.5	98,916	1,703	0.01722	0.98278	4.27
116.5	97,213	38,453	0.39555	0.60445	4.20
117.5	58,760	58,760	1.00000		2.54
Totals:		18,731,385			

New Jersey - American Water Company

Account 336.000 - Backflow Prevention Devices

Placement Band - 2007 - 2022 Experience Band - 2022 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 336.000 - Backflow Prevention Devices

Placement Band - 2007 - 2022 Experience Band - 2022 - 2022

RETIREMENT RATE ANALYSIS

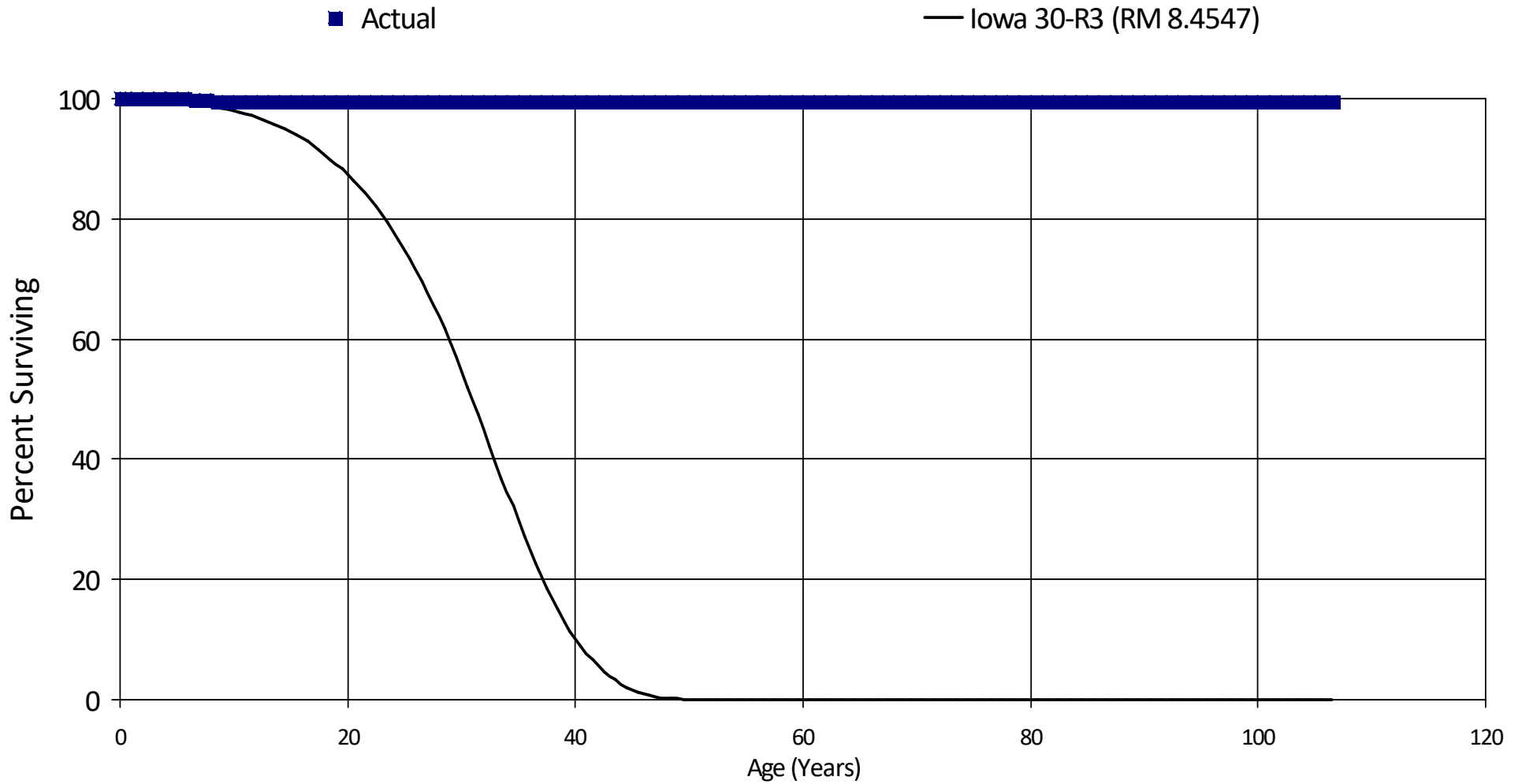
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	231,963	0	0.00000	1.00000	100.00
0.5	152,672	0	0.00000	1.00000	100.00
1.5	94,285	0	0.00000	1.00000	100.00
2.5	2,335	0	0.00000	1.00000	100.00
3.5	328	0	0.00000	1.00000	100.00
4.5	328	0	0.00000	1.00000	100.00
5.5	328	0	0.00000	1.00000	100.00
6.5	328	0	0.00000	1.00000	100.00
7.5	328	0	0.00000	1.00000	100.00
8.5	328	0	0.00000	1.00000	100.00
9.5	328	0	0.00000	1.00000	100.00
10.5	328	0	0.00000	1.00000	100.00
11.5	328	0	0.00000	1.00000	100.00
12.5	328	0	0.00000	1.00000	100.00
13.5	328	0	0.00000	1.00000	100.00
14.5	328	0	0.00000	1.00000	100.00
Totals:		0			

New Jersey - American Water Company

Account 339.100 - Other P/E - Intangible

Placement Band - 1915 - 2022 Experience Band - 2010 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 339.100 - Other P/E - Intangible

Placement Band - 1915 - 2022 Experience Band - 2010 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	5,147,254	0	0.00000	1.00000	100.00
0.5	3,433,988	0	0.00000	1.00000	100.00
1.5	3,321,637	0	0.00000	1.00000	100.00
2.5	2,913,347	0	0.00000	1.00000	100.00
3.5	1,745,152	0	0.00000	1.00000	100.00
4.5	1,448,132	0	0.00000	1.00000	100.00
5.5	1,176,293	2,278	0.00194	0.99806	100.00
6.5	1,048,353	0	0.00000	1.00000	99.81
7.5	930,032	3,184	0.00342	0.99658	99.81
8.5	926,848	0	0.00000	1.00000	99.47
9.5	827,372	0	0.00000	1.00000	99.47
10.5	814,787	0	0.00000	1.00000	99.47
11.5	814,787	0	0.00000	1.00000	99.47
12.5	814,787	0	0.00000	1.00000	99.47
13.5	814,787	0	0.00000	1.00000	99.47
14.5	814,787	0	0.00000	1.00000	99.47
15.5	802,525	0	0.00000	1.00000	99.47
16.5	802,525	0	0.00000	1.00000	99.47
17.5	802,525	0	0.00000	1.00000	99.47
18.5	786,127	0	0.00000	1.00000	99.47
19.5	786,127	0	0.00000	1.00000	99.47
20.5	770,582	0	0.00000	1.00000	99.47
21.5	770,582	0	0.00000	1.00000	99.47
22.5	770,582	0	0.00000	1.00000	99.47
23.5	770,582	0	0.00000	1.00000	99.47
24.5	766,457	0	0.00000	1.00000	99.47
25.5	356,816	0	0.00000	1.00000	99.47
26.5	356,816	0	0.00000	1.00000	99.47

New Jersey - American Water Company

Account 339.100 - Other P/E - Intangible

Placement Band - 1915 - 2022 Experience Band - 2010 - 2022

27.5	350,816	0	0.00000	1.00000	99.47
28.5	350,816	0	0.00000	1.00000	99.47
29.5	350,816	0	0.00000	1.00000	99.47
30.5	350,816	0	0.00000	1.00000	99.47
31.5	350,816	0	0.00000	1.00000	99.47
32.5	350,816	0	0.00000	1.00000	99.47
33.5	350,816	0	0.00000	1.00000	99.47
34.5	350,816	0	0.00000	1.00000	99.47
35.5	350,816	0	0.00000	1.00000	99.47
36.5	350,816	0	0.00000	1.00000	99.47
37.5	350,816	0	0.00000	1.00000	99.47
38.5	350,816	0	0.00000	1.00000	99.47
39.5	350,816	0	0.00000	1.00000	99.47
40.5	350,816	0	0.00000	1.00000	99.47
41.5	350,816	0	0.00000	1.00000	99.47
42.5	350,816	0	0.00000	1.00000	99.47
43.5	350,816	0	0.00000	1.00000	99.47
44.5	350,816	0	0.00000	1.00000	99.47
45.5	350,816	0	0.00000	1.00000	99.47
46.5	350,816	0	0.00000	1.00000	99.47
47.5	350,816	0	0.00000	1.00000	99.47
48.5	350,816	0	0.00000	1.00000	99.47
49.5	350,816	0	0.00000	1.00000	99.47
50.5	350,816	0	0.00000	1.00000	99.47
51.5	350,816	0	0.00000	1.00000	99.47
52.5	350,816	0	0.00000	1.00000	99.47
53.5	350,816	0	0.00000	1.00000	99.47
54.5	350,816	0	0.00000	1.00000	99.47
55.5	350,816	0	0.00000	1.00000	99.47
56.5	350,816	0	0.00000	1.00000	99.47
57.5	329,392	0	0.00000	1.00000	99.47

New Jersey - American Water Company

Account 339.100 - Other P/E - Intangible

Placement Band - 1915 - 2022 Experience Band - 2010 - 2022

58.5	329,392	0	0.00000	1.00000	99.47
59.5	329,392	0	0.00000	1.00000	99.47
60.5	329,392	0	0.00000	1.00000	99.47
61.5	329,392	0	0.00000	1.00000	99.47
62.5	329,392	0	0.00000	1.00000	99.47
63.5	329,392	0	0.00000	1.00000	99.47
64.5	329,392	0	0.00000	1.00000	99.47
65.5	329,392	0	0.00000	1.00000	99.47
66.5	329,392	0	0.00000	1.00000	99.47
67.5	329,392	0	0.00000	1.00000	99.47
68.5	329,392	0	0.00000	1.00000	99.47
69.5	329,392	0	0.00000	1.00000	99.47
70.5	329,392	0	0.00000	1.00000	99.47
71.5	329,392	0	0.00000	1.00000	99.47
72.5	329,392	0	0.00000	1.00000	99.47
73.5	329,392	0	0.00000	1.00000	99.47
74.5	329,392	0	0.00000	1.00000	99.47
75.5	329,392	0	0.00000	1.00000	99.47
76.5	329,392	0	0.00000	1.00000	99.47
77.5	150,198	0	0.00000	1.00000	99.47
78.5	150,198	0	0.00000	1.00000	99.47
79.5	150,198	0	0.00000	1.00000	99.47
80.5	150,198	0	0.00000	1.00000	99.47
81.5	150,198	0	0.00000	1.00000	99.47
82.5	150,198	0	0.00000	1.00000	99.47
83.5	150,198	0	0.00000	1.00000	99.47
84.5	150,198	0	0.00000	1.00000	99.47
85.5	150,198	0	0.00000	1.00000	99.47
86.5	150,198	0	0.00000	1.00000	99.47
87.5	150,198	0	0.00000	1.00000	99.47
88.5	150,198	0	0.00000	1.00000	99.47

New Jersey - American Water Company

Account 339.100 - Other P/E - Intangible

Placement Band - 1915 - 2022 Experience Band - 2010 - 2022

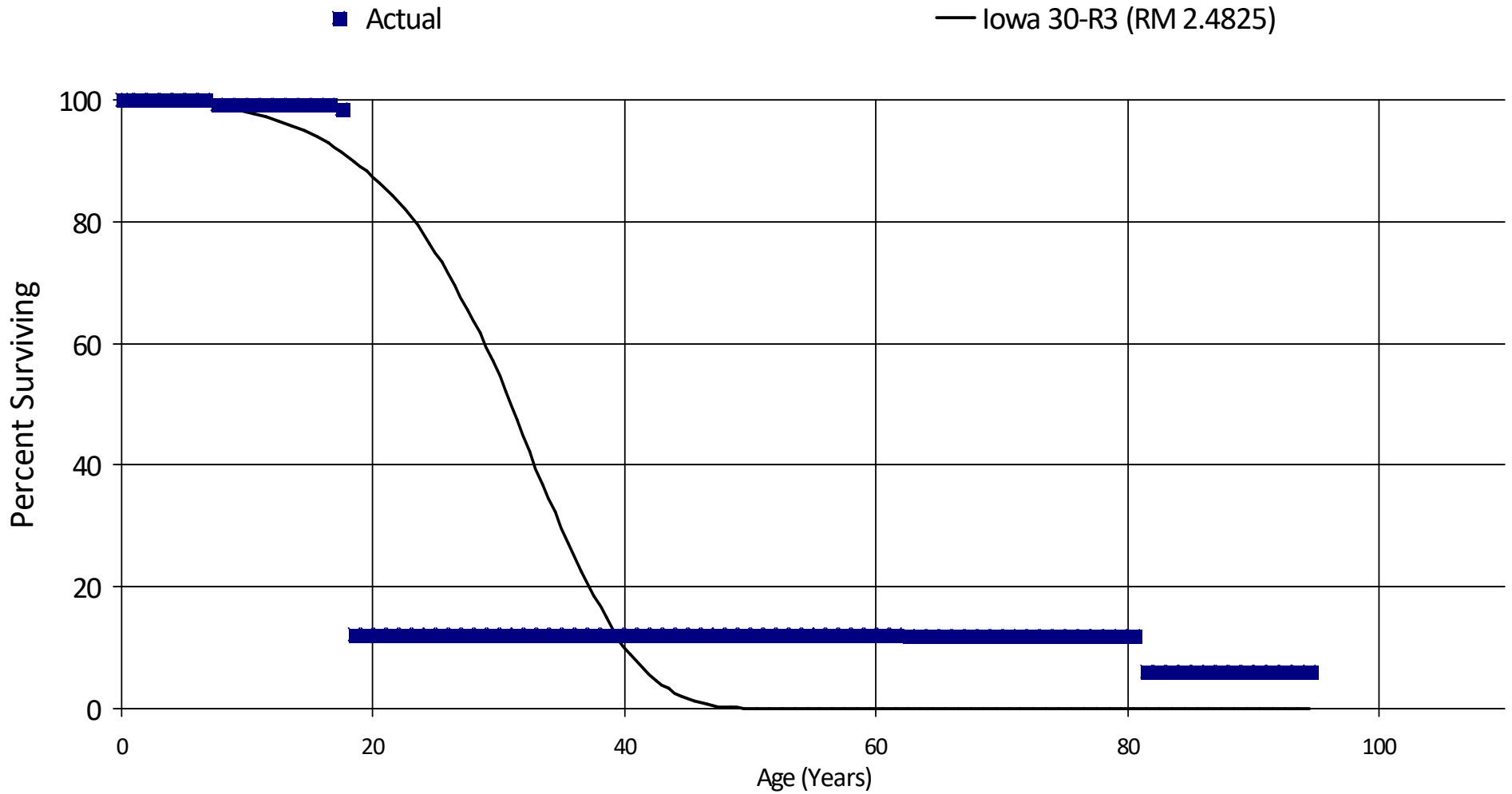
89.5	150,198	0	0.00000	1.00000	99.47
90.5	150,198	0	0.00000	1.00000	99.47
91.5	150,198	0	0.00000	1.00000	99.47
92.5	150,198	0	0.00000	1.00000	99.47
93.5	150,198	0	0.00000	1.00000	99.47
94.5	150,198	0	0.00000	1.00000	99.47
95.5	150,198	0	0.00000	1.00000	99.47
96.5	150,198	0	0.00000	1.00000	99.47
97.5	150,198	0	0.00000	1.00000	99.47
98.5	150,198	0	0.00000	1.00000	99.47
99.5	150,198	0	0.00000	1.00000	99.47
100.5	150,198	0	0.00000	1.00000	99.47
101.5	150,198	0	0.00000	1.00000	99.47
102.5	150,198	0	0.00000	1.00000	99.47
103.5	150,198	0	0.00000	1.00000	99.47
104.5	150,198	0	0.00000	1.00000	99.47
105.5	150,198	0	0.00000	1.00000	99.47
106.5	150,198	0	0.00000	1.00000	99.47
Totals:		5,462			

New Jersey - American Water Company

Account 339.200 - Other P/E - Supply

Placement Band - 1927 - 2022 Experience Band - 2011 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 339.200 - Other P/E - Supply

Placement Band - 1927 - 2022 Experience Band - 2011 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	1,129,032	0	0.00000	1.00000	100.00
0.5	1,129,032	0	0.00000	1.00000	100.00
1.5	1,129,032	0	0.00000	1.00000	100.00
2.5	1,129,032	0	0.00000	1.00000	100.00
3.5	1,129,032	0	0.00000	1.00000	100.00
4.5	1,129,032	0	0.00000	1.00000	100.00
5.5	1,093,119	0	0.00000	1.00000	100.00
6.5	1,093,119	9,000	0.00823	0.99177	100.00
7.5	544,768	0	0.00000	1.00000	99.18
8.5	544,768	0	0.00000	1.00000	99.18
9.5	544,768	0	0.00000	1.00000	99.18
10.5	544,768	0	0.00000	1.00000	99.18
11.5	544,768	0	0.00000	1.00000	99.18
12.5	544,768	0	0.00000	1.00000	99.18
13.5	544,768	0	0.00000	1.00000	99.18
14.5	544,768	0	0.00000	1.00000	99.18
15.5	544,768	0	0.00000	1.00000	99.18
16.5	544,768	3,357	0.00616	0.99384	99.18
17.5	541,411	474,739	0.87686	0.12314	98.57
18.5	11,141	0	0.00000	1.00000	12.14
19.5	11,141	0	0.00000	1.00000	12.14
20.5	11,141	0	0.00000	1.00000	12.14
21.5	11,141	0	0.00000	1.00000	12.14
22.5	11,141	0	0.00000	1.00000	12.14
23.5	11,141	0	0.00000	1.00000	12.14
24.5	11,141	0	0.00000	1.00000	12.14
25.5	11,141	0	0.00000	1.00000	12.14
26.5	11,141	0	0.00000	1.00000	12.14

New Jersey - American Water Company

Account 339.200 - Other P/E - Supply

Placement Band - 1927 - 2022 Experience Band - 2011 - 2022

27.5	11,141	0	0.00000	1.00000	12.14
28.5	11,141	0	0.00000	1.00000	12.14
29.5	11,141	0	0.00000	1.00000	12.14
30.5	11,141	0	0.00000	1.00000	12.14
31.5	11,141	0	0.00000	1.00000	12.14
32.5	11,141	0	0.00000	1.00000	12.14
33.5	11,141	0	0.00000	1.00000	12.14
34.5	11,141	0	0.00000	1.00000	12.14
35.5	11,141	0	0.00000	1.00000	12.14
36.5	11,141	0	0.00000	1.00000	12.14
37.5	11,141	0	0.00000	1.00000	12.14
38.5	11,141	0	0.00000	1.00000	12.14
39.5	11,141	0	0.00000	1.00000	12.14
40.5	11,141	0	0.00000	1.00000	12.14
41.5	11,141	0	0.00000	1.00000	12.14
42.5	11,141	0	0.00000	1.00000	12.14
43.5	11,141	0	0.00000	1.00000	12.14
44.5	11,141	0	0.00000	1.00000	12.14
45.5	11,141	0	0.00000	1.00000	12.14
46.5	11,141	0	0.00000	1.00000	12.14
47.5	11,141	0	0.00000	1.00000	12.14
48.5	11,141	0	0.00000	1.00000	12.14
49.5	11,141	0	0.00000	1.00000	12.14
50.5	11,141	0	0.00000	1.00000	12.14
51.5	11,141	0	0.00000	1.00000	12.14
52.5	11,141	0	0.00000	1.00000	12.14
53.5	11,141	0	0.00000	1.00000	12.14
54.5	11,141	0	0.00000	1.00000	12.14
55.5	11,141	0	0.00000	1.00000	12.14
56.5	11,141	0	0.00000	1.00000	12.14
57.5	11,141	0	0.00000	1.00000	12.14

New Jersey - American Water Company

Account 339.200 - Other P/E - Supply

Placement Band - 1927 - 2022 Experience Band - 2011 - 2022

58.5	11,141	0	0.00000	1.00000	12.14
59.5	11,141	0	0.00000	1.00000	12.14
60.5	11,141	0	0.00000	1.00000	12.14
61.5	11,141	255	0.02289	0.97711	12.14
62.5	10,886	0	0.00000	1.00000	11.86
63.5	10,886	0	0.00000	1.00000	11.86
64.5	10,886	0	0.00000	1.00000	11.86
65.5	10,886	0	0.00000	1.00000	11.86
66.5	10,797	0	0.00000	1.00000	11.86
67.5	10,797	0	0.00000	1.00000	11.86
68.5	10,797	0	0.00000	1.00000	11.86
69.5	10,797	0	0.00000	1.00000	11.86
70.5	10,797	0	0.00000	1.00000	11.86
71.5	10,797	0	0.00000	1.00000	11.86
72.5	10,797	0	0.00000	1.00000	11.86
73.5	102	0	0.00000	1.00000	11.86
74.5	102	0	0.00000	1.00000	11.86
75.5	102	0	0.00000	1.00000	11.86
76.5	102	0	0.00000	1.00000	11.86
77.5	102	0	0.00000	1.00000	11.86
78.5	102	0	0.00000	1.00000	11.86
79.5	102	0	0.00000	1.00000	11.86
80.5	102	50	0.49232	0.50768	11.86
81.5	51	0	0.00000	1.00000	6.02
82.5	51	0	0.00000	1.00000	6.02
83.5	51	0	0.00000	1.00000	6.02
84.5	51	0	0.00000	1.00000	6.02
85.5	51	0	0.00000	1.00000	6.02
86.5	51	0	0.00000	1.00000	6.02
87.5	51	0	0.00000	1.00000	6.02
88.5	51	0	0.00000	1.00000	6.02

New Jersey - American Water Company

Account 339.200 - Other P/E - Supply

Placement Band - 1927 - 2022 Experience Band - 2011 - 2022

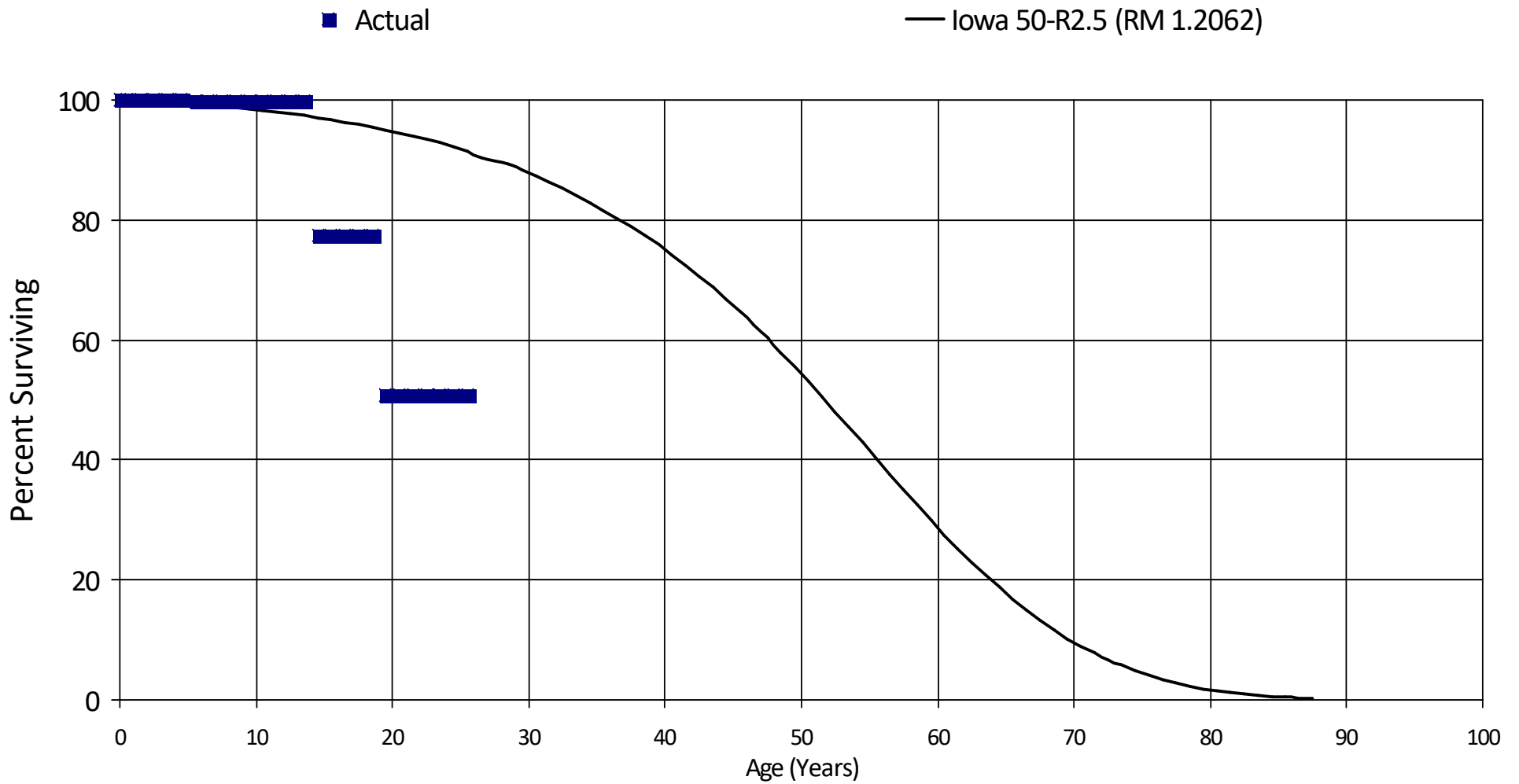
89.5	51	0	0.00000	1.00000	6.02
90.5	51	0	0.00000	1.00000	6.02
91.5	51	0	0.00000	1.00000	6.02
92.5	51	0	0.00000	1.00000	6.02
93.5	51	0	0.00000	1.00000	6.02
94.5	51	0	0.00000	1.00000	6.02
Totals:		487,401			

New Jersey - American Water Company

Account 339.300 - Other P/E - Treatment

Placement Band - 1995 - 2022 Experience Band - 2013 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 339.300 - Other P/E - Treatment

Placement Band - 1995 - 2022 Experience Band - 2013 - 2022

RETIREMENT RATE ANALYSIS

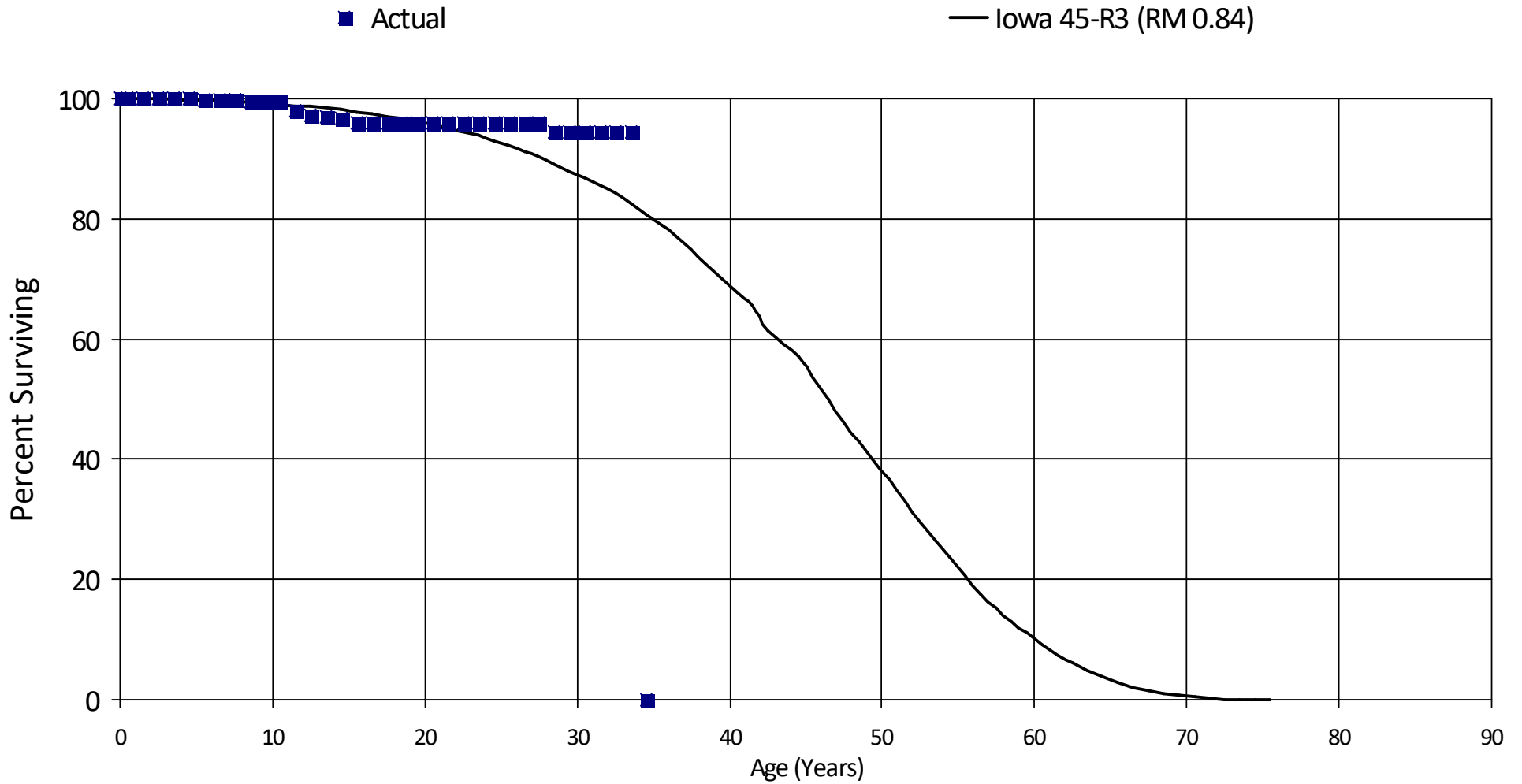
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	1,286,316	0	0.00000	1.00000	100.00
0.5	1,286,316	0	0.00000	1.00000	100.00
1.5	1,286,316	0	0.00000	1.00000	100.00
2.5	1,286,316	0	0.00000	1.00000	100.00
3.5	1,286,316	0	0.00000	1.00000	100.00
4.5	1,286,316	3,834	0.00298	0.99702	100.00
5.5	1,282,482	0	0.00000	1.00000	99.70
6.5	1,074,057	0	0.00000	1.00000	99.70
7.5	1,074,057	0	0.00000	1.00000	99.70
8.5	1,074,057	0	0.00000	1.00000	99.70
9.5	1,061,424	0	0.00000	1.00000	99.70
10.5	302,100	0	0.00000	1.00000	99.70
11.5	299,787	0	0.00000	1.00000	99.70
12.5	299,787	0	0.00000	1.00000	99.70
13.5	299,787	66,988	0.22345	0.77655	99.70
14.5	232,799	0	0.00000	1.00000	77.42
15.5	37,407	0	0.00000	1.00000	77.42
16.5	37,407	0	0.00000	1.00000	77.42
17.5	37,407	0	0.00000	1.00000	77.42
18.5	37,407	12,939	0.34589	0.65411	77.42
19.5	24,469	0	0.00000	1.00000	50.64
20.5	24,469	0	0.00000	1.00000	50.64
21.5	24,469	0	0.00000	1.00000	50.64
22.5	17,880	0	0.00000	1.00000	50.64
23.5	17,880	0	0.00000	1.00000	50.64
24.5	17,880	0	0.00000	1.00000	50.64
25.5	0	0	0.00000	0.00000	50.64
Totals:		83,761			

New Jersey - American Water Company

Account 339.400 - Other P/E - WT Res Hand Equip

Placement Band - 1979 - 2022 Experience Band - 2008 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 339.400 - Other P/E - WT Res Hand Equip

Placement Band - 1979 - 2022 Experience Band - 2008 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	6,129,626	0	0.00000	1.00000	100.00
0.5	3,556,576	0	0.00000	1.00000	100.00
1.5	3,556,576	0	0.00000	1.00000	100.00
2.5	3,556,576	0	0.00000	1.00000	100.00
3.5	3,556,576	0	0.00000	1.00000	100.00
4.5	3,556,576	11,382	0.00320	0.99680	100.00
5.5	3,545,194	0	0.00000	1.00000	99.68
6.5	3,545,194	1,590	0.00045	0.99955	99.68
7.5	3,543,604	4,770	0.00135	0.99865	99.64
8.5	3,538,834	0	0.00000	1.00000	99.51
9.5	3,538,834	4,224	0.00119	0.99881	99.51
10.5	3,534,610	47,985	0.01358	0.98642	99.39
11.5	3,486,625	27,040	0.00776	0.99224	98.04
12.5	3,459,585	7,210	0.00208	0.99792	97.28
13.5	3,452,375	9,762	0.00283	0.99717	97.08
14.5	3,442,613	26,722	0.00776	0.99224	96.81
15.5	3,415,892	5,153	0.00151	0.99849	96.06
16.5	3,410,739	1,332	0.00039	0.99961	95.91
17.5	3,409,407	0	0.00000	1.00000	95.87
18.5	3,390,234	0	0.00000	1.00000	95.87
19.5	3,390,234	0	0.00000	1.00000	95.87
20.5	3,390,234	0	0.00000	1.00000	95.87
21.5	3,331,858	0	0.00000	1.00000	95.87
22.5	3,315,703	0	0.00000	1.00000	95.87
23.5	2,075,090	0	0.00000	1.00000	95.87
24.5	2,043,925	0	0.00000	1.00000	95.87
25.5	2,043,925	0	0.00000	1.00000	95.87
26.5	2,043,925	0	0.00000	1.00000	95.87

New Jersey - American Water Company

Account 339.400 - Other P/E - WT Res Hand Equip

Placement Band - 1979 - 2022 Experience Band - 2008 - 2022

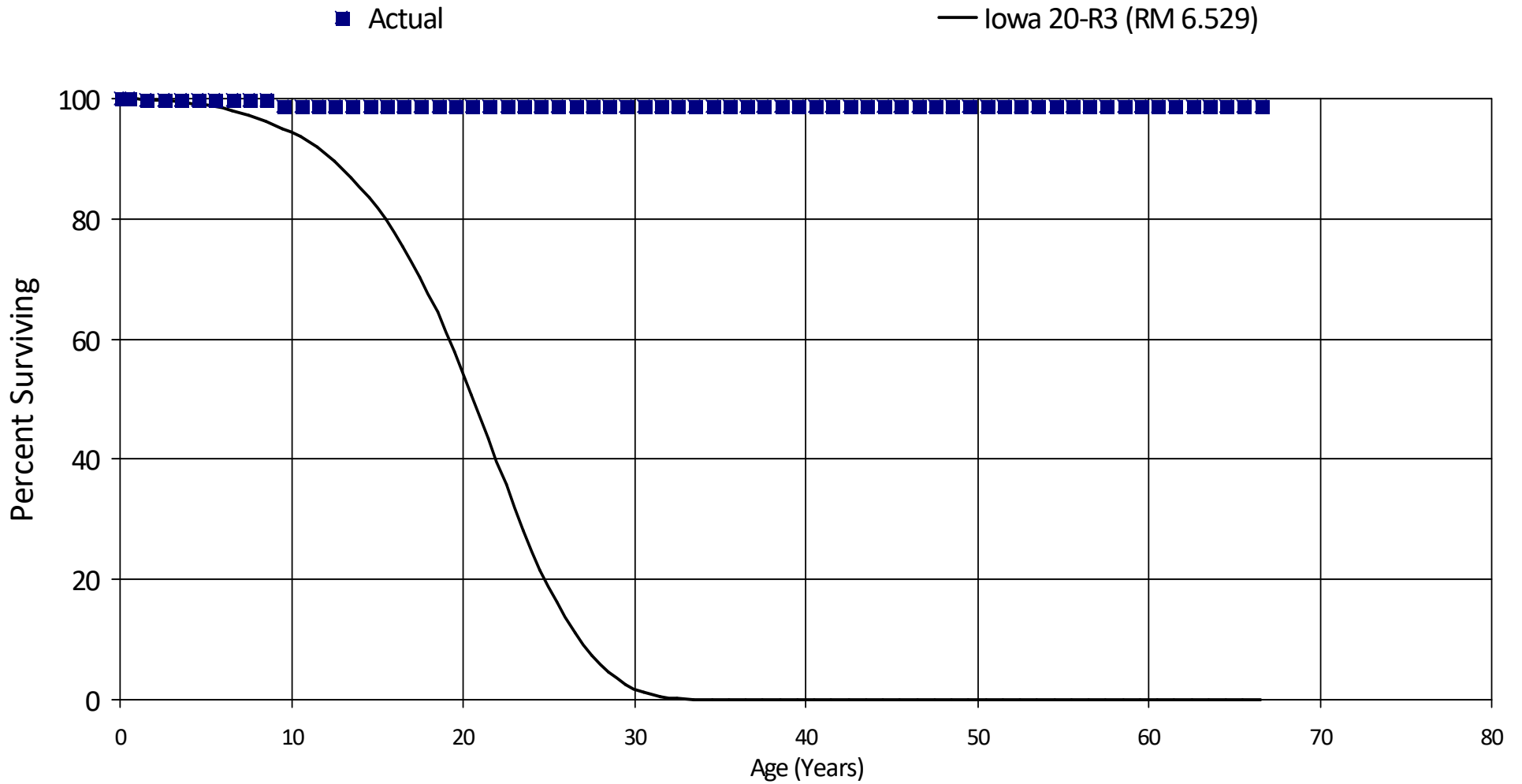
27.5	2,043,925	30,832	0.01508	0.98492	95.87
28.5	4,181	0	0.00000	1.00000	94.42
29.5	4,181	0	0.00000	1.00000	94.42
30.5	4,181	0	0.00000	1.00000	94.42
31.5	4,181	0	0.00000	1.00000	94.42
32.5	4,181	0	0.00000	1.00000	94.42
33.5	4,181	4,181	1.00011	-0.00011	94.42
34.5	0	0	0.00000	0.00000	-0.01
Totals:		182,183			

New Jersey - American Water Company

Account 339.500 - Other P/E - T&D

Placement Band - 1955 - 2022 Experience Band - 2008 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 339.500 - Other P/E - T&D

Placement Band - 1955 - 2022 Experience Band - 2008 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	598,302	0	0.00000	1.00000	100.00
0.5	598,302	1,094	0.00183	0.99817	100.00
1.5	597,208	0	0.00000	1.00000	99.82
2.5	545,086	0	0.00000	1.00000	99.82
3.5	540,458	0	0.00000	1.00000	99.82
4.5	92,053	0	0.00000	1.00000	99.82
5.5	92,053	0	0.00000	1.00000	99.82
6.5	92,053	0	0.00000	1.00000	99.82
7.5	78,006	0	0.00000	1.00000	99.82
8.5	67,061	750	0.01118	0.98882	99.82
9.5	29,456	0	0.00000	1.00000	98.70
10.5	16,604	0	0.00000	1.00000	98.70
11.5	16,604	0	0.00000	1.00000	98.70
12.5	16,595	0	0.00000	1.00000	98.70
13.5	16,595	0	0.00000	1.00000	98.70
14.5	16,595	0	0.00000	1.00000	98.70
15.5	16,595	0	0.00000	1.00000	98.70
16.5	16,595	0	0.00000	1.00000	98.70
17.5	16,577	0	0.00000	1.00000	98.70
18.5	16,577	0	0.00000	1.00000	98.70
19.5	16,577	0	0.00000	1.00000	98.70
20.5	16,577	0	0.00000	1.00000	98.70
21.5	13,968	0	0.00000	1.00000	98.70
22.5	13,911	0	0.00000	1.00000	98.70
23.5	1,411	0	0.00000	1.00000	98.70
24.5	1,411	0	0.00000	1.00000	98.70
25.5	1,411	0	0.00000	1.00000	98.70
26.5	1,411	0	0.00000	1.00000	98.70

New Jersey - American Water Company

Account 339.500 - Other P/E - T&D

Placement Band - 1955 - 2022 Experience Band - 2008 - 2022

27.5	1,225	0	0.00000	1.00000	98.70
28.5	1,225	0	0.00000	1.00000	98.70
29.5	1,225	0	0.00000	1.00000	98.70
30.5	1,225	0	0.00000	1.00000	98.70
31.5	1,225	0	0.00000	1.00000	98.70
32.5	1,115	0	0.00000	1.00000	98.70
33.5	1,115	0	0.00000	1.00000	98.70
34.5	1,115	0	0.00000	1.00000	98.70
35.5	1,115	0	0.00000	1.00000	98.70
36.5	1,115	0	0.00000	1.00000	98.70
37.5	974	0	0.00000	1.00000	98.70
38.5	974	0	0.00000	1.00000	98.70
39.5	974	0	0.00000	1.00000	98.70
40.5	974	0	0.00000	1.00000	98.70
41.5	974	0	0.00000	1.00000	98.70
42.5	864	0	0.00000	1.00000	98.70
43.5	864	0	0.00000	1.00000	98.70
44.5	864	0	0.00000	1.00000	98.70
45.5	864	0	0.00000	1.00000	98.70
46.5	864	0	0.00000	1.00000	98.70
47.5	713	0	0.00000	1.00000	98.70
48.5	713	0	0.00000	1.00000	98.70
49.5	713	0	0.00000	1.00000	98.70
50.5	713	0	0.00000	1.00000	98.70
51.5	713	0	0.00000	1.00000	98.70
52.5	558	0	0.00000	1.00000	98.70
53.5	558	0	0.00000	1.00000	98.70
54.5	558	0	0.00000	1.00000	98.70
55.5	558	0	0.00000	1.00000	98.70
56.5	558	0	0.00000	1.00000	98.70
57.5	349	0	0.00000	1.00000	98.70

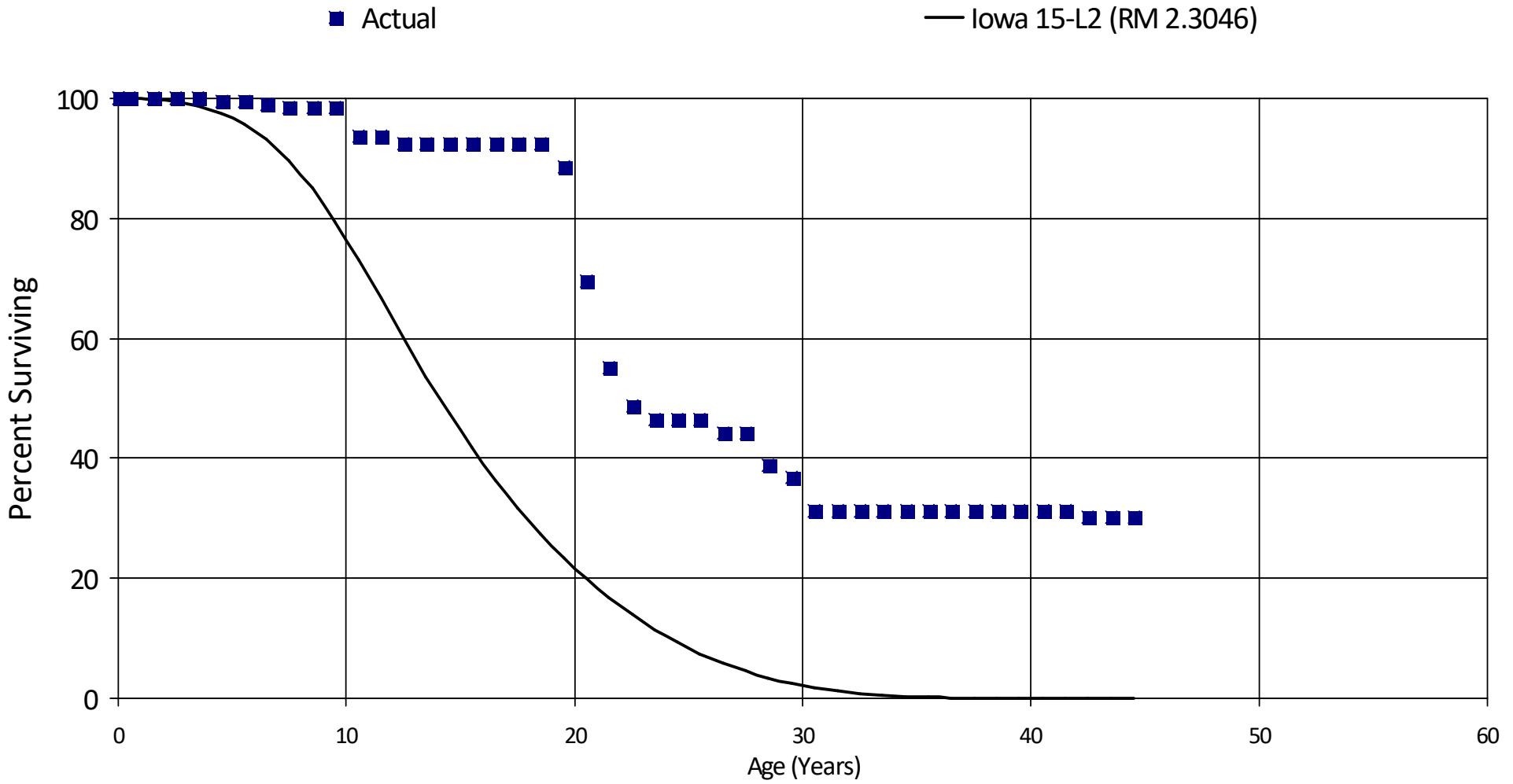
New Jersey - American Water Company

Account 339.500 - Other P/E - T&D

Placement Band - 1955 - 2022 Experience Band - 2008 - 2022

58.5	349	0	0.00000	1.00000	98.70
59.5	349	0	0.00000	1.00000	98.70
60.5	349	0	0.00000	1.00000	98.70
61.5	349	0	0.00000	1.00000	98.70
62.5	180	0	0.00000	1.00000	98.70
63.5	180	0	0.00000	1.00000	98.70
64.5	180	0	0.00000	1.00000	98.70
65.5	180	0	0.00000	1.00000	98.70
66.5	180	0	0.00000	1.00000	98.70
Totals:		1,844			

New Jersey - American Water Company
Account 341.001 - Transportation Equipment - Not Classified
 Placement Band - 1967 - 2022 Experience Band - 2009 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 341.001 - Transportation Equipment - Not Classified

Placement Band - 1967 - 2022 Experience Band - 2009 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	5,099,896	0	0.00000	1.00000	100.00
0.5	3,414,138	0	0.00000	1.00000	100.00
1.5	2,004,036	0	0.00000	1.00000	100.00
2.5	2,004,036	0	0.00000	1.00000	100.00
3.5	2,004,036	12,525	0.00625	0.99375	100.00
4.5	1,919,566	0	0.00000	1.00000	99.38
5.5	1,919,566	10,013	0.00522	0.99478	99.38
6.5	1,894,930	8,132	0.00429	0.99571	98.86
7.5	1,859,337	0	0.00000	1.00000	98.44
8.5	1,711,043	0	0.00000	1.00000	98.44
9.5	1,700,519	84,846	0.04989	0.95011	98.44
10.5	1,576,524	0	0.00000	1.00000	93.53
11.5	1,568,173	19,427	0.01239	0.98761	93.53
12.5	1,444,774	0	0.00000	1.00000	92.37
13.5	1,433,248	0	0.00000	1.00000	92.37
14.5	1,427,310	0	0.00000	1.00000	92.37
15.5	1,427,310	0	0.00000	1.00000	92.37
16.5	1,192,216	0	0.00000	1.00000	92.37
17.5	1,192,216	0	0.00000	1.00000	92.37
18.5	1,192,216	47,924	0.04020	0.95980	92.37
19.5	1,062,596	227,860	0.21444	0.78556	88.66
20.5	791,628	164,489	0.20779	0.79221	69.65
21.5	566,530	66,037	0.11656	0.88344	55.18
22.5	308,867	15,000	0.04856	0.95144	48.75
23.5	179,878	0	0.00000	1.00000	46.38
24.5	179,878	0	0.00000	1.00000	46.38
25.5	175,014	8,153	0.04658	0.95342	46.38
26.5	129,508	0	0.00000	1.00000	44.22

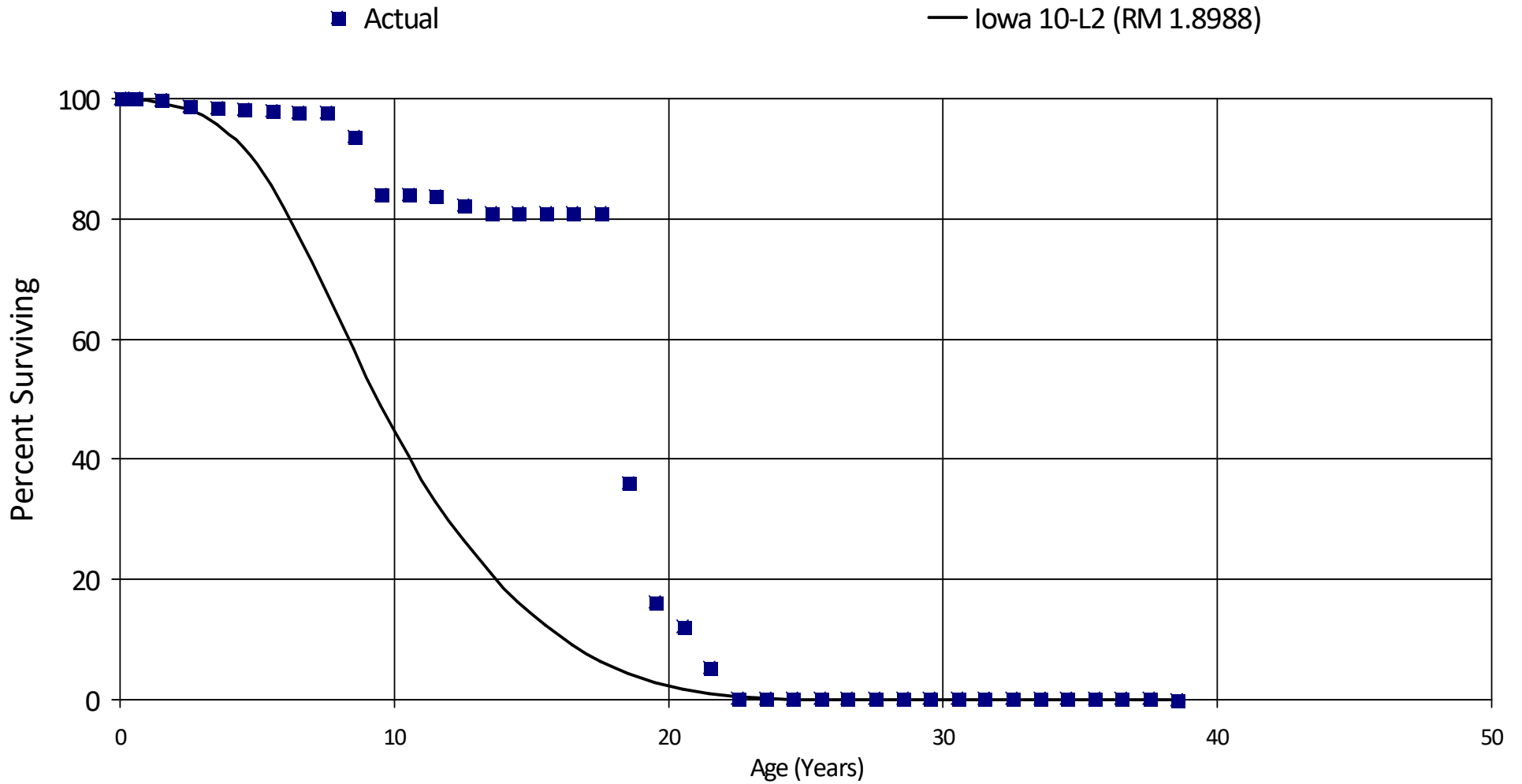
New Jersey - American Water Company

Account 341.001 - Transportation Equipment - Not Classified

Placement Band - 1967 - 2022 Experience Band - 2009 - 2022

27.5	124,554	14,937	0.11992	0.88008	44.22
28.5	109,303	5,866	0.05367	0.94633	38.92
29.5	103,437	15,582	0.15064	0.84936	36.83
30.5	87,855	0	0.00000	1.00000	31.28
31.5	87,855	0	0.00000	1.00000	31.28
32.5	81,696	0	0.00000	1.00000	31.28
33.5	81,696	0	0.00000	1.00000	31.28
34.5	81,696	0	0.00000	1.00000	31.28
35.5	77,240	0	0.00000	1.00000	31.28
36.5	77,240	0	0.00000	1.00000	31.28
37.5	77,107	0	0.00000	1.00000	31.28
38.5	33,772	0	0.00000	1.00000	31.28
39.5	33,772	0	0.00000	1.00000	31.28
40.5	33,772	0	0.00000	1.00000	31.28
41.5	33,772	1,250	0.03701	0.96299	31.28
42.5	32,522	0	0.00000	1.00000	30.12
43.5	32,522	0	0.00000	1.00000	30.12
44.5	0	0	0.00000	0.00000	30.12
Totals:		702,041			

New Jersey - American Water Company
Account 341.100 - Transportation Equipment - Light Duty Trucks
 Placement Band - 1971 - 2022 Experience Band - 2009 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 341.100 - Transportation Equipment - Light Duty Trucks

Placement Band - 1971 - 2022 Experience Band - 2009 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	19,949,421	0	0.00000	1.00000	100.00
0.5	19,706,620	25,375	0.00129	0.99871	100.00
1.5	13,524,739	158,081	0.01169	0.98831	99.87
2.5	11,469,120	23,611	0.00206	0.99794	98.70
3.5	11,377,682	29,747	0.00261	0.99739	98.50
4.5	9,028,938	25,207	0.00279	0.99721	98.24
5.5	6,538,799	13,042	0.00199	0.99801	97.97
6.5	5,411,346	0	0.00000	1.00000	97.78
7.5	4,766,892	198,993	0.04174	0.95826	97.78
8.5	1,074,506	110,277	0.10263	0.89737	93.70
9.5	964,230	0	0.00000	1.00000	84.08
10.5	731,446	3,795	0.00519	0.99481	84.08
11.5	727,651	11,508	0.01582	0.98418	83.64
12.5	716,142	11,508	0.01607	0.98393	82.32
13.5	704,634	0	0.00000	1.00000	81.00
14.5	704,634	0	0.00000	1.00000	81.00
15.5	704,634	0	0.00000	1.00000	81.00
16.5	704,634	0	0.00000	1.00000	81.00
17.5	704,634	391,398	0.55546	0.44454	81.00
18.5	313,237	172,086	0.54938	0.45062	36.01
19.5	141,151	35,921	0.25449	0.74551	16.23
20.5	105,230	58,767	0.55846	0.44154	12.10
21.5	46,463	44,470	0.95711	0.04289	5.34
22.5	1,993	0	0.00000	1.00000	0.23
23.5	1,993	0	0.00000	1.00000	0.23
24.5	1,993	0	0.00000	1.00000	0.23
25.5	1,993	0	0.00000	1.00000	0.23
26.5	1,993	0	0.00000	1.00000	0.23

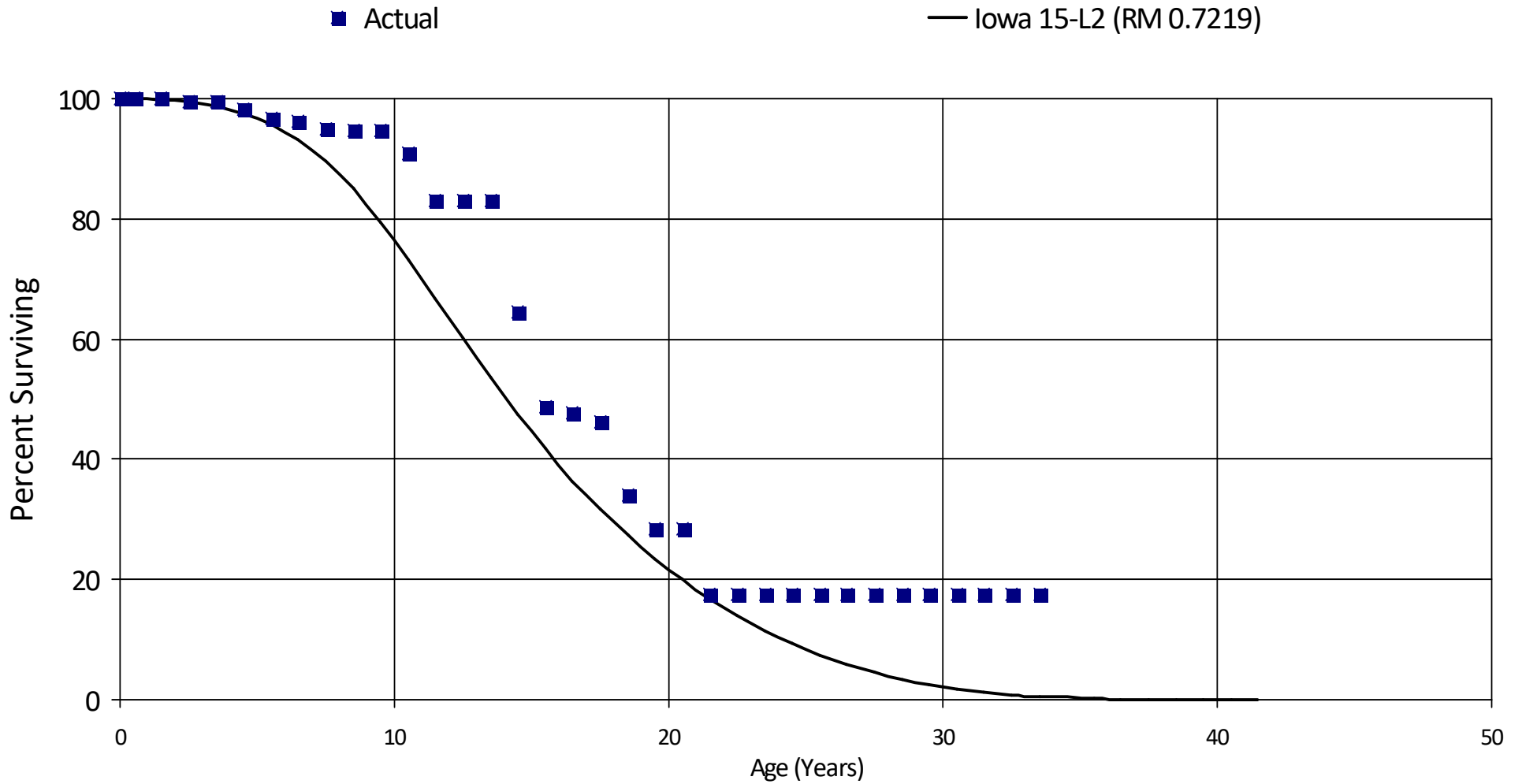
New Jersey - American Water Company

Account 341.100 - Transportation Equipment - Light Duty Trucks

Placement Band - 1971 - 2022 Experience Band - 2009 - 2022

27.5	1,993	0	0.00000	1.00000	0.23
28.5	1,993	0	0.00000	1.00000	0.23
29.5	1,993	0	0.00000	1.00000	0.23
30.5	1,993	255	0.12796	0.87204	0.23
31.5	1,738	0	0.00000	1.00000	0.20
32.5	1,738	0	0.00000	1.00000	0.20
33.5	1,738	0	0.00000	1.00000	0.20
34.5	1,738	0	0.00000	1.00000	0.20
35.5	1,738	0	0.00000	1.00000	0.20
36.5	1,738	0	0.00000	1.00000	0.20
37.5	1,738	1,738	0.99981	0.00019	0.20
38.5	0	0	0.00000	0.00000	0.00
Totals:		1,315,779			

New Jersey - American Water Company
Account 341.200 - Transportation Equipment - Heavy Duty Trucks
 Placement Band - 1988 - 2022 Experience Band - 2009 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 341.200 - Transportation Equipment - Heavy Duty Trucks

Placement Band - 1988 - 2022 Experience Band - 2009 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	25,297,147	0	0.00000	1.00000	100.00
0.5	24,209,100	0	0.00000	1.00000	100.00
1.5	22,430,759	111,854	0.00499	0.99501	100.00
2.5	19,398,803	0	0.00000	1.00000	99.50
3.5	16,721,739	213,302	0.01276	0.98724	99.50
4.5	14,469,954	232,212	0.01605	0.98395	98.23
5.5	13,913,769	71,955	0.00517	0.99483	96.65
6.5	12,161,589	142,128	0.01169	0.98831	96.15
7.5	9,775,837	26,797	0.00274	0.99726	95.03
8.5	6,916,892	13,179	0.00191	0.99809	94.77
9.5	6,903,712	263,983	0.03824	0.96176	94.59
10.5	4,122,256	355,691	0.08629	0.91371	90.97
11.5	3,764,321	0	0.00000	1.00000	83.12
12.5	1,410,372	0	0.00000	1.00000	83.12
13.5	1,410,372	318,210	0.22562	0.77438	83.12
14.5	799,437	193,958	0.24262	0.75738	64.37
15.5	605,479	12,954	0.02139	0.97861	48.75
16.5	592,525	18,121	0.03058	0.96942	47.71
17.5	574,404	151,708	0.26411	0.73589	46.25
18.5	422,696	68,416	0.16186	0.83814	34.03
19.5	300,846	0	0.00000	1.00000	28.52
20.5	152,837	58,764	0.38449	0.61551	28.52
21.5	41,430	0	0.00000	1.00000	17.55
22.5	41,430	0	0.00000	1.00000	17.55
23.5	41,430	0	0.00000	1.00000	17.55
24.5	41,430	0	0.00000	1.00000	17.55
25.5	41,430	0	0.00000	1.00000	17.55
26.5	41,430	0	0.00000	1.00000	17.55

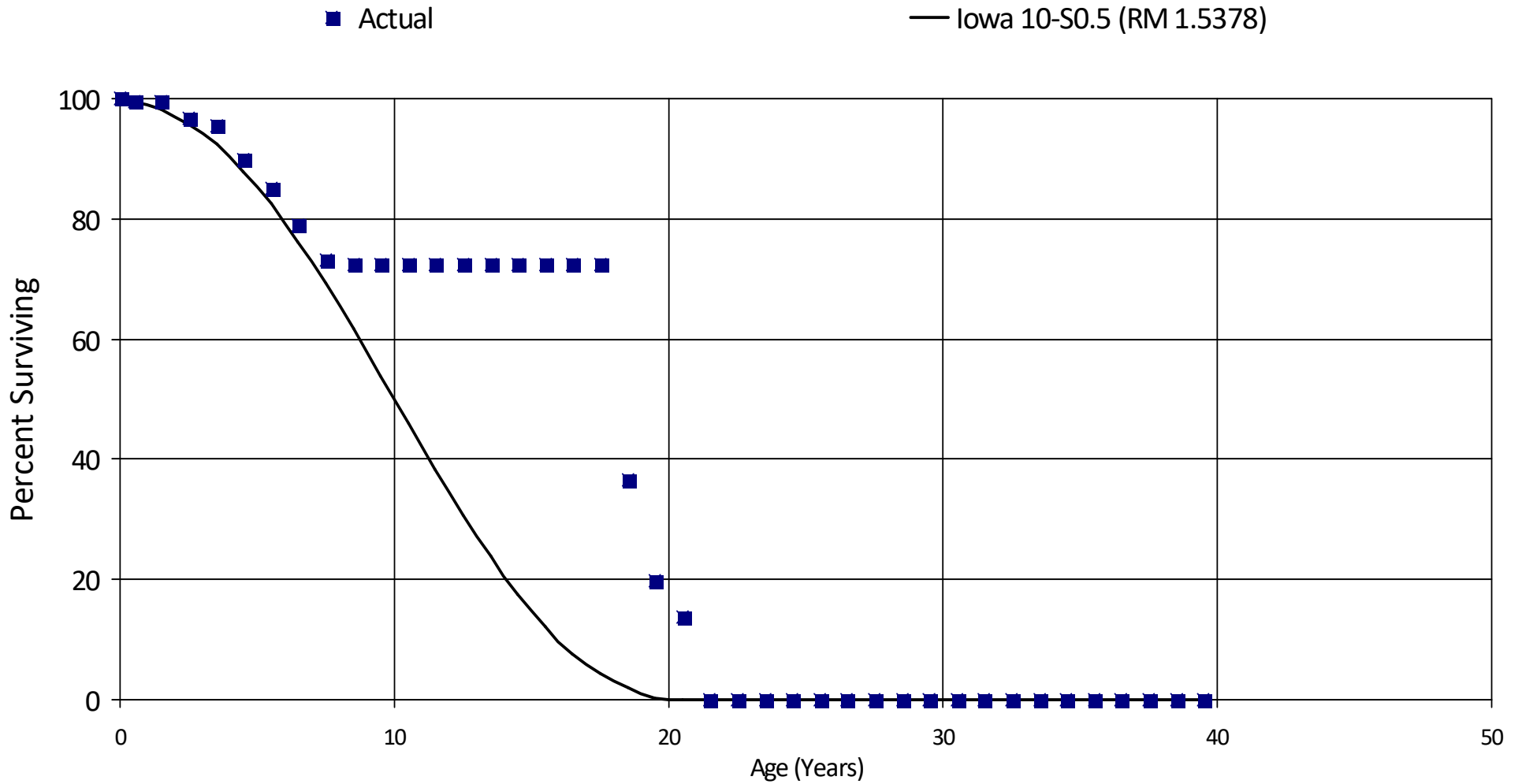
New Jersey - American Water Company

Account 341.200 - Transportation Equipment - Heavy Duty Trucks

Placement Band - 1988 - 2022 Experience Band - 2009 - 2022

27.5	41,430	0	0.00000	1.00000	17.55
28.5	41,430	0	0.00000	1.00000	17.55
29.5	41,430	0	0.00000	1.00000	17.55
30.5	41,430	0	0.00000	1.00000	17.55
31.5	41,430	0	0.00000	1.00000	17.55
32.5	41,430	0	0.00000	1.00000	17.55
33.5	41,430	0	0.00000	1.00000	17.55
Totals:		2,253,232			

New Jersey - American Water Company
Account 341.300 - Transportation Equipment - Autos
 Placement Band - 1973 - 2022 Experience Band - 2009 - 2022
 Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 341.300 - Transportation Equipment - Autos

Placement Band - 1973 - 2022 Experience Band - 2009 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	5,690,107	26,613	0.00468	0.99532	100.00
0.5	4,303,196	6,553	0.00152	0.99848	99.53
1.5	3,416,191	93,631	0.02741	0.97259	99.38
2.5	3,322,560	38,523	0.01159	0.98841	96.66
3.5	3,284,037	191,914	0.05844	0.94156	95.54
4.5	3,092,123	167,277	0.05410	0.94590	89.96
5.5	2,924,847	208,413	0.07126	0.92874	85.09
6.5	2,716,434	204,041	0.07511	0.92489	79.03
7.5	2,512,393	24,238	0.00965	0.99035	73.09
8.5	2,421,246	0	0.00000	1.00000	72.38
9.5	2,421,246	1,280	0.00053	0.99947	72.38
10.5	1,536,545	0	0.00000	1.00000	72.34
11.5	1,536,545	853	0.00056	0.99944	72.34
12.5	141,201	0	0.00000	1.00000	72.30
13.5	141,201	0	0.00000	1.00000	72.30
14.5	131,247	0	0.00000	1.00000	72.30
15.5	131,247	0	0.00000	1.00000	72.30
16.5	131,247	0	0.00000	1.00000	72.30
17.5	131,247	64,918	0.49463	0.50537	72.30
18.5	66,329	30,434	0.45883	0.54117	36.54
19.5	35,895	10,836	0.30188	0.69812	19.77
20.5	25,059	25,059	0.99999	0.00001	13.80
21.5	0	0	0.00000	1.00000	0.00
22.5	0	0	0.00000	1.00000	0.00
23.5	0	0	0.00000	1.00000	0.00
24.5	0	0	0.00000	1.00000	0.00
25.5	0	0	0.00000	1.00000	0.00
26.5	0	0	0.00000	1.00000	0.00

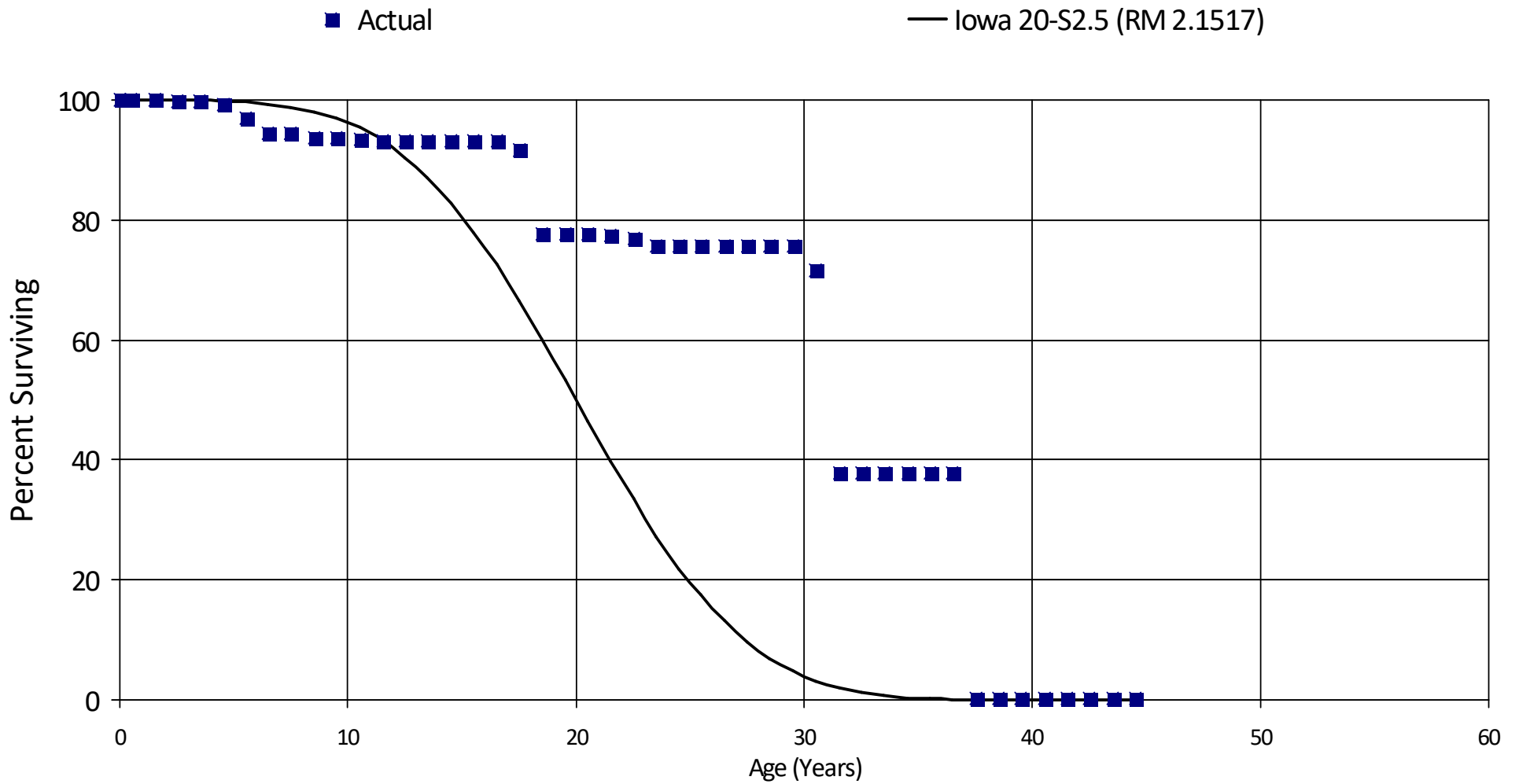
New Jersey - American Water Company

Account 341.300 - Transportation Equipment - Autos

Placement Band - 1973 - 2022 Experience Band - 2009 - 2022

27.5	0	0	0.00000	1.00000	0.00
28.5	0	0	0.00000	1.00000	0.00
29.5	0	0	0.00000	1.00000	0.00
30.5	0	0	0.00000	1.00000	0.00
31.5	0	0	0.00000	1.00000	0.00
32.5	0	0	0.00000	1.00000	0.00
33.5	0	0	0.00000	1.00000	0.00
34.5	0	0	0.00000	1.00000	0.00
35.5	0	0	0.00000	1.00000	0.00
36.5	0	0	0.00000	1.00000	0.00
37.5	0	0	0.00000	1.00000	0.00
38.5	0	0	0.00000	1.00000	0.00
39.5	0	0	0.00000	0.00000	0.00
Totals:		1,094,583			

New Jersey - American Water Company
Account 341.400 - Transportation Equipment - Other
Placement Band - 1972 - 2022 Experience Band - 2009 - 2022
Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 341.400 - Transportation Equipment - Other

Placement Band - 1972 - 2022 Experience Band - 2009 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	8,338,432	0	0.00000	1.00000	100.00
0.5	8,338,432	0	0.00000	1.00000	100.00
1.5	7,551,054	11,885	0.00157	0.99843	100.00
2.5	7,051,041	0	0.00000	1.00000	99.84
3.5	6,942,678	47,345	0.00682	0.99318	99.84
4.5	5,702,743	127,851	0.02242	0.97758	99.16
5.5	4,593,190	124,607	0.02713	0.97287	96.94
6.5	4,130,627	0	0.00000	1.00000	94.31
7.5	2,509,035	20,476	0.00816	0.99184	94.31
8.5	2,453,559	0	0.00000	1.00000	93.54
9.5	2,162,727	1,706	0.00079	0.99921	93.54
10.5	1,784,158	3,828	0.00215	0.99785	93.47
11.5	1,581,808	0	0.00000	1.00000	93.27
12.5	668,262	0	0.00000	1.00000	93.27
13.5	668,262	694	0.00104	0.99896	93.27
14.5	524,854	0	0.00000	1.00000	93.17
15.5	371,513	0	0.00000	1.00000	93.17
16.5	350,297	5,564	0.01588	0.98412	93.17
17.5	344,733	52,791	0.15314	0.84686	91.69
18.5	242,886	0	0.00000	1.00000	77.65
19.5	242,886	0	0.00000	1.00000	77.65
20.5	174,071	450	0.00259	0.99741	77.65
21.5	99,086	696	0.00702	0.99298	77.45
22.5	98,389	1,572	0.01598	0.98402	76.91
23.5	96,817	0	0.00000	1.00000	75.68
24.5	96,817	0	0.00000	1.00000	75.68
25.5	96,817	0	0.00000	1.00000	75.68
26.5	96,817	0	0.00000	1.00000	75.68

New Jersey - American Water Company

Account 341.400 - Transportation Equipment - Other

Placement Band - 1972 - 2022 Experience Band - 2009 - 2022

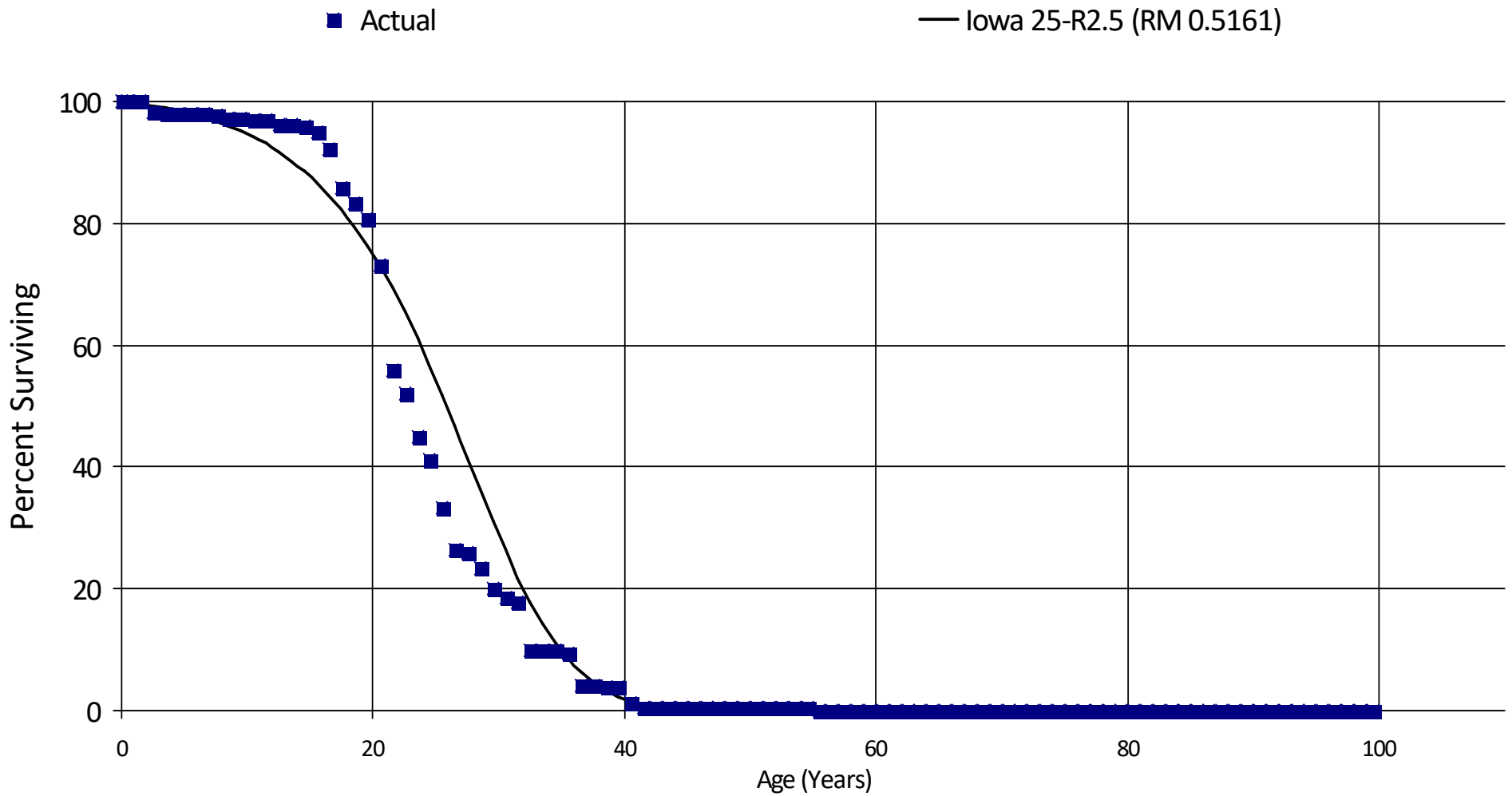
27.5	96,817	0	0.00000	1.00000	75.68
28.5	95,369	0	0.00000	1.00000	75.68
29.5	20,602	1,109	0.05383	0.94617	75.68
30.5	17,515	8,272	0.47228	0.52772	71.61
31.5	9,243	0	0.00000	1.00000	37.79
32.5	9,243	0	0.00000	1.00000	37.79
33.5	9,243	0	0.00000	1.00000	37.79
34.5	9,243	0	0.00000	1.00000	37.79
35.5	8,089	0	0.00000	1.00000	37.79
36.5	8,089	8,054	0.99573	0.00427	37.79
37.5	35	0	0.00000	1.00000	0.16
38.5	35	0	0.00000	1.00000	0.16
39.5	35	0	0.00000	1.00000	0.16
40.5	35	0	0.00000	1.00000	0.16
41.5	35	0	0.00000	1.00000	0.16
42.5	35	0	0.00000	1.00000	0.16
43.5	35	0	0.00000	1.00000	0.16
44.5	0	0	0.00000	0.00000	0.16
Totals:		416,900			

New Jersey - American Water Company

Account 345.000 - Power Operated Equipment

Placement Band - 1910 - 2022 Experience Band - 2008 - 2022

Actual and Smooth Survivor Curves



New Jersey - American Water Company

Account 345.000 - Power Operated Equipment

Placement Band - 1910 - 2022 Experience Band - 2008 - 2022

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	4,773,868	0	0.00000	1.00000	100.00
0.5	4,638,615	0	0.00000	1.00000	100.00
1.5	4,628,011	77,284	0.01670	0.98330	100.00
2.5	4,520,945	17,130	0.00379	0.99621	98.33
3.5	4,269,178	0	0.00000	1.00000	97.96
4.5	4,232,719	0	0.00000	1.00000	97.96
5.5	4,219,943	3,549	0.00084	0.99916	97.96
6.5	4,068,720	4,368	0.00107	0.99893	97.88
7.5	4,032,955	23,844	0.00591	0.99409	97.78
8.5	4,009,112	3,996	0.00100	0.99900	97.20
9.5	3,864,908	5,450	0.00141	0.99859	97.10
10.5	3,857,655	741	0.00019	0.99981	96.96
11.5	3,549,183	30,108	0.00848	0.99152	96.94
12.5	3,516,667	0	0.00000	1.00000	96.12
13.5	2,176,713	2,015	0.00093	0.99907	96.12
14.5	2,063,717	24,712	0.01197	0.98803	96.03
15.5	1,971,300	56,150	0.02848	0.97152	94.88
16.5	1,822,540	128,009	0.07024	0.92976	92.18
17.5	1,694,531	48,897	0.02886	0.97114	85.71
18.5	1,615,596	49,580	0.03069	0.96931	83.24
19.5	1,553,441	147,672	0.09506	0.90494	80.69
20.5	1,384,515	327,388	0.23646	0.76354	73.02
21.5	1,057,127	71,346	0.06749	0.93251	55.75
22.5	985,781	135,430	0.13738	0.86262	51.99
23.5	850,351	70,215	0.08257	0.91743	44.85
24.5	780,136	148,524	0.19038	0.80962	41.15
25.5	631,611	129,976	0.20578	0.79422	33.32
26.5	501,635	9,827	0.01959	0.98041	26.46

New Jersey - American Water Company

Account 345.000 - Power Operated Equipment

Placement Band - 1910 - 2022 Experience Band - 2008 - 2022

27.5	491,808	49,849	0.10136	0.89864	25.94
28.5	441,959	60,915	0.13783	0.86217	23.31
29.5	381,045	31,668	0.08311	0.91689	20.10
30.5	349,377	14,147	0.04049	0.95951	18.43
31.5	335,230	149,139	0.44489	0.55511	17.68
32.5	186,091	0	0.00000	1.00000	9.81
33.5	186,091	0	0.00000	1.00000	9.81
34.5	186,091	5,598	0.03008	0.96992	9.81
35.5	180,492	104,334	0.57805	0.42195	9.51
36.5	76,158	0	0.00000	1.00000	4.01
37.5	76,158	3,339	0.04384	0.95616	4.01
38.5	72,819	307	0.00422	0.99578	3.83
39.5	72,512	49,089	0.67698	0.32302	3.81
40.5	23,423	13,600	0.58062	0.41938	1.23
41.5	9,824	0	0.00000	1.00000	0.52
42.5	9,824	0	0.00000	1.00000	0.52
43.5	9,824	0	0.00000	1.00000	0.52
44.5	9,824	0	0.00000	1.00000	0.52
45.5	9,824	1,003	0.10210	0.89790	0.52
46.5	8,821	0	0.00000	1.00000	0.47
47.5	8,821	227	0.02573	0.97427	0.47
48.5	8,594	0	0.00000	1.00000	0.46
49.5	8,594	0	0.00000	1.00000	0.46
50.5	8,594	0	0.00000	1.00000	0.46
51.5	8,594	471	0.05481	0.94519	0.46
52.5	8,122	0	0.00000	1.00000	0.43
53.5	8,122	0	0.00000	1.00000	0.43
54.5	8,122	6,698	0.82464	0.17536	0.43
55.5	1,425	0	0.00000	1.00000	0.08
56.5	1,425	0	0.00000	1.00000	0.08
57.5	1,425	0	0.00000	1.00000	0.08

New Jersey - American Water Company

Account 345.000 - Power Operated Equipment

Placement Band - 1910 - 2022 Experience Band - 2008 - 2022

58.5	1,425	0	0.00000	1.00000	0.08
59.5	1,425	0	0.00000	1.00000	0.08
60.5	1,425	0	0.00000	1.00000	0.08
61.5	1,425	0	0.00000	1.00000	0.08
62.5	1,425	0	0.00000	1.00000	0.08
63.5	1,425	0	0.00000	1.00000	0.08
64.5	1,425	0	0.00000	1.00000	0.08
65.5	1,425	0	0.00000	1.00000	0.08
66.5	1,425	0	0.00000	1.00000	0.08
67.5	1,425	0	0.00000	1.00000	0.08
68.5	1,425	0	0.00000	1.00000	0.08
69.5	1,425	0	0.00000	1.00000	0.08
70.5	1,425	0	0.00000	1.00000	0.08
71.5	1,425	0	0.00000	1.00000	0.08
72.5	1,425	0	0.00000	1.00000	0.08
73.5	1,425	0	0.00000	1.00000	0.08
74.5	1,425	0	0.00000	1.00000	0.08
75.5	1,425	0	0.00000	1.00000	0.08
76.5	1,425	0	0.00000	1.00000	0.08
77.5	1,425	0	0.00000	1.00000	0.08
78.5	1,425	0	0.00000	1.00000	0.08
79.5	1,425	0	0.00000	1.00000	0.08
80.5	1,425	0	0.00000	1.00000	0.08
81.5	1,425	0	0.00000	1.00000	0.08
82.5	1,425	0	0.00000	1.00000	0.08
83.5	1,425	0	0.00000	1.00000	0.08
84.5	1,425	0	0.00000	1.00000	0.08
85.5	1,425	0	0.00000	1.00000	0.08
86.5	1,425	0	0.00000	1.00000	0.08
87.5	1,425	0	0.00000	1.00000	0.08
88.5	1,425	0	0.00000	1.00000	0.08

New Jersey - American Water Company

Account 345.000 - Power Operated Equipment

Placement Band - 1910 - 2022 Experience Band - 2008 - 2022

89.5	1,425	0	0.00000	1.00000	0.08
90.5	1,425	0	0.00000	1.00000	0.08
91.5	1,425	0	0.00000	1.00000	0.08
92.5	1,425	0	0.00000	1.00000	0.08
93.5	1,425	0	0.00000	1.00000	0.08
94.5	1,425	0	0.00000	1.00000	0.08
95.5	1,425	0	0.00000	1.00000	0.08
96.5	1,425	0	0.00000	1.00000	0.08
97.5	1,425	0	0.00000	1.00000	0.08
98.5	1,425	1,425	1.00027	-0.00027	0.08
99.5	0	0	0.00000	0.00000	0.00
Totals:		2,008,020			



SECTION 7

7 NET SALVAGE STUDY

New Jersey - American Water Company

ACCOUNT 304.1 - SOURCE OF SUPPLY

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2017	60,652	219,242	361	0	0	(219,242)	-361					-219,242	-361
2018	778,124	298,860	38	0	0	(298,860)	-38					-259,051	-62
2019	104,934	241,728	230	0	0	(241,728)	-230	-253,277	-81			-253,277	-81
2020	5,919,099	864,880	15	0	0	(864,880)	-15	-468,489	-21			-406,178	-24
2021	50,086	204,594	408	0	0	(204,594)	-408	-437,067	-22	-365,861	-26	-365,861	-26
2022	205,457	589,078	287	0	0	(589,078)	-287	-552,851	-27	-439,828	-31	-403,064	-34
TOTAL	7,118,351	2,418,383	33.97	0	0.00	-2,418,383	(33.97)						
				5-Year Average:		-439,828	Adjustment Factor	1.25 Normalized Net Salvage			-549,785		

New Jersey - American Water Company
ACCOUNT 304.23 - POWER AND PUMPING
SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent	
2009	0		0	0	0	0	0						0	
2010			0	0	0	0	0						0	
2011			0	0	0	0	0	0	0				0	
2012	11		0	0	0	0	0	0	0				0	
2013			0	0	0	0	0	0	0	0	0		0	
2014	0		0	0	0	0	0	0	0	0	0		0	
2015	1,036,488		0	0	0	0	0	0	0	0	0		0	
2016	431,297		0	0	0	0	0	0	0	0	0		0	
2017	675,179	540,119	80	0	(540,119)	-80	-180,040	-25	-108,024	-25	-540,119	-25	-25	
2018	2,169,077	1,128,745	52	0	(1,128,745)	-52	-556,288	-51	-333,773	-39	-834,432	-39	-39	
2019	12,980	57,112	440	0	(57,112)	-440	-575,325	-60	-345,195	-40	-575,325	-40	-40	
2020	1,203,751	346,913	29	0	(346,913)	-29	-510,923	-45	-414,578	-46	-518,222	-37	-37	
2021	366,650	60,313	16	0	(60,313)	-16	-154,779	-29	-426,640	-48	-426,640	-36	-36	
2022	868,757	83,323	10	0	(83,323)	-10	-163,516	-20	-335,281	-36	-369,421	-33	-33	
TOTAL	6,764,189	2,216,525	32.77	0	0.00	-2,216,525	(32.77)							
				5-Year Average:				-335,281	Adjustment Factor		1.25 Normalized Net Salvage		-419,101	

New Jersey - American Water Company
 ACCOUNT 304.4 - TRANSMISSION AND DISTRIBUTION
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2015	64,496		0	0	0	0	0						0
2016	3,017		0	0	0	0	0						0
2017	130,085	71,361	55	0	0	(71,361)	-55	-23,787	-36				0
2018	139,595	98,876	71	0	0	(98,876)	-71	-56,746	-62			-85,118	-50
2019	264,505	122,038	46	0	0	(122,038)	-46	-97,425	-55	-58,455	-49	-97,425	-49
2020	59,744	1,935	3	0	0	(1,935)	-3	-74,283	-48	-58,842	-49	-73,552	-44
2021		16	0	0	0	(16)	0	-41,330	-38	-58,845	-50	-58,845	-44
2022	40,440	18,239	45	0	0	(18,239)	-45	-6,730	-20	-48,221	-48	-52,077	-45
TOTAL	701,881	312,464	44.52	0	0.00	-312,464	(44.52)						
				5-Year Average:				(48,221)	Adjustment Factor	1.25	Normalized Net Salvage	(60,276)	

New Jersey - American Water Company
 ACCOUNT 304.5 - AG
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent		
2011	1,675		0	0	0	0	0						0		
2012			0	0	0	0	0						0		
2013			0	0	0	0	0	0	0				0		
2014	1,042,627		0	0	0	0	0	0	0				0		
2015	839,330		0	0	0	0	0	0	0	0	0		0		
2016	52,990		0	0	0	0	0	0	0	0	0		0		
2017	31,432	109,597	349	0	0	(109,597)	-349	-36,532	-12	-21,919	-6	-109,597	-6		
2018	955,907	15,439	2	0	0	(15,439)	-2	-41,678	-12	-25,007	-4	-62,518	-4		
2019	9,701,867	347,647	4	0	0	(347,647)	-4	-157,561	-4	-94,536	-4	-157,561	-4		
2020	169,951	209,488	123	0	0	(209,488)	-123	-227,390	-6	-136,434	-6	-170,543	-5		
2021	69,531	94,596	136	0	0	(94,596)	-136	-258,922	-8	-155,353	-7	-155,353	-6		
2022	71,969	543,596	755	0	0	(543,596)	-755	-440,121	-424	-242,153	-11	-220,060	-10		
TOTAL	12,937,279	1,320,363	10.21	0	0.00	-1,320,363	(10.21)								
								5-Year Average:		(242,153) Adjustment Factor		1.25 Normalized Net Salvage		(302,691)	

New Jersey - American Water Company
 ACCOUNT 304.6 - OFFICE BUILDINGS
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent	
2011	1,946		0	0	0	0	0						0	
2012	7,009		0	0	0	0	0						0	
2013	28,894		0	0	0	0	0	0	0				0	
2014			0	0	0	0	0	0	0				0	
2015	447,550		0	0	0	0	0	0	0	0	0		0	
2016	98,485		0	0	0	0	0	0	0	0	0		0	
2017	31,928	234,187	733	0	0	(234,187)	-733	-78,062	-41	-46,837	-39	-234,187	-38	
2018	1,477,274	27	0	-	0	(27)	0	-78,071	-15	-46,843	-11	-117,107	-11	
2019	1,840,260	5,910	0	0	0	(5,910)	0	-80,041	-7	-48,025	-6	-80,041	-6	
2020	1,490,089	41,053	3	0	0	(41,053)	-3	-15,663	-1	-56,235	-6	-70,294	-5	
2021	8,031	9,023	112	0	0	(9,023)	-112	-18,662	-2	-58,040	-6	-58,040	-5	
2022	143,940	265,942	185	0	0	(265,942)	-185	-105,340	-19	-64,391	-6	-92,691	-10	
TOTAL	5,575,405	556,143	9.97	0	0.00	-556,143	(9.97)							
								5-Year Average:		(64,391) Adjustment Factor		1.25 Normalized Net Salvage		(80,489)

New Jersey - American Water Company
 ACCOUNT 304.61 - HVAC
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2019		4,255			0	(4,255)	0					-4,255	
2020		1,721			0	(1,721)	0					-2,988	
2021		32,794			0	(32,794)	0	-12,923				-12,923	
2022	(3,734)		0	0	0	0	0	-11,505	924			-12,923	1,038
TOTAL	(3,734)	38,770	(1038.31)	0	0.00	-38,770	1038.31						
						5-Year Average:	(7,754)	Adjustment Factor	1.25	Normalized Net Salvage		(9,693)	

New Jersey - American Water Company
 ACCOUNT 304.7 - SHOP AND GARAGE
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2015	43,982	0	0	0	0	0	0						0
2016	35,084	0	0	0	0	0	0						0
2017	50	29,873	60,252	0	0	(29,873)	-60,252	-9,958	-38			-29,873	-38
2018	70,165	29,215	42	0	0	(29,215)	-42	-19,696	-56			-29,544	-40
2019	303	(130)	(43)	0	0	130	43	-19,653	-84	-11,792	-39	-19,653	-39
2020			0	0	0	0	0	-9,695	-41	-11,792	-56	-19,653	-39
2021	1,186		0	0	0	0	0	43	9	-11,792	-82	-19,653	-39
2022	11,399		0	0	0	0	0	0	0	-5,817	-35	-19,653	-36
TOTAL	162,170	58,958	36.36	0	0.00	-58,958	(36.36)						

5-Year Average: (5,817) Adjustment Factor 1.25 Normalized Net Salvage (7,271)

New Jersey - American Water Company

ACCOUNT 304.8 - MISCELLANEOUS

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2015	290,406		0	0	0	0	0						0
2016	2,903		0	0	0	0	0						0
2017	373	65,925	17,670	0	0	(65,925)	-17,670	-21,975	-22			-65,925	-22
2018	128,737	-	0	0	0	0	0	-21,975	-50			-65,925	-16
2019	280	8,163	2,920	0	0	(8,163)	-2,920	-24,696	-57	-14,818	-18	-37,044	-18
2020			0	0	0	0	0	-2,721	-6	-14,818	-56	-37,044	-18
2021			0	0	0	0	0	-2,721	-2,920	-14,818	-57	-37,044	-18
2022	40,602		0	0	0	0	0	0	0	-1,633	-5	-37,044	-16

TOTAL	463,301	74,088	15.99	0	0.00	-74,088	(15.99)						
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5-Year Average: (1,633) Adjustment Factor 1.25 Normalized Net Salvage (2,041)

New Jersey - American Water Company
 ACCOUNT 305 - COLLECTING AND IMPOUNDING RESERVOIRS
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2015	151,710		0	0	0	0	0						0
2016			0	0	0	0	0						0
2017	1,785,986	2,902,926	163	0	(2,902,926)	-163	-967,642	-150				-2,902,926	-150
2018	20,210		0	0	0	0	-967,642	-161				-2,902,926	-148
2019			0	0	0	0	-967,642	-161	-580,585			-2,902,926	-148
2020			0	0	0	0	0	0	-580,585			-2,902,926	-148
2021		40,000	0	0	(40,000)	0	-13,333	0	-588,585			-1,471,463	-150
2022	19,559		0	0	0	0	-13,333	-205	-8,000			-1,471,463	-149

TOTAL	1,977,466	2,942,926	148.82	0	0.00	-2,942,926	(148.82)						
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5-Year Average: (8,000) Adjustment Factor 1.25 Normalized Net Salvage (10,000)

New Jersey - American Water Company
 ACCOUNT 306 - LAKE, RIVER, AND OTHER INTAKES
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2018	30,431	37,363	123	0	0	(37,363)	-123					-37,363	-123
2019		831	0	0	0	(831)	0					-19,097	-126
2020	412		0	0	0	0	0	-12,731	-124			-19,097	-124
2021			0	0	0	0	0	-277	-202			-19,097	-124
2022	17,356	1,436	8	0	0	(1,436)	-8	-479	-8	-7,926	-82	-13,210	-82
TOTAL	48,199	39,630	82.22	0	0.00	<u>-39,630</u>	(82.22)						
				5-Year Average:		(7,926)	Adjustment Factor	1.25	Normalized Net Salvage			(9,907)	

New Jersey - American Water Company
 ACCOUNT 307 - WELLS AND SPRINGS
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2010	5,226		0	0	0	0	0						0
2011	9,775		0	0	0	0	0						0
2012			0	0	0	0	0	0	0				0
2013			0	0	0	0	0	0	0				0
2014	2,135		0	0	0	0	0	0	0	0	0		0
2015	289,714		0	0	0	0	0	0	0	0	0		0
2016	326,014		0	0	0	0	0	0	0	0	0		0
2017	611,934	123,576	20	0	(123,576)	-20	-41,192	-10	-24,715	-10	-123,576	-10	
2018	357,645	157,649	44	0	(157,649)	-44	-93,742	-22	-56,245	-18	-140,613	-18	
2019	13,771	231,558	1,682	0	(231,558)	-1,682	-170,928	-52	-102,557	-32	-170,928	-32	
2020	334,854	292,590	0	0	(292,590)	-87	-227,266	-97	-161,075	-49			0
2021	199,358	98,252	0	0	(98,252)	-49	-207,467	-114	-180,725	-60			0
2022	433,254	76,393	18	0	(76,393)	-18	-285,481	-64	-196,004	-43	-163,336	-38	
TOTAL	2,583,680	980,018	37.93	0	0.00	-980,018	(37.93)						
				5-Year Average:		(171,288)	Adjustment Factor	1.25	Normalized Net Salvage		(214,111)		

New Jersey - American Water Company

ACCOUNT 309 - SUPPLY MAINS

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2015	6,345		0	0	0	0	0						0
2016	2,473		0	0	0	0	0						0
2017	235	446	190		0	(446)	-190	-149	-5			-446	-5
2018			0		0	0	0	-149	-16			-446	-5
2019			0		0	0	0	-149	-190	-89	-5	-446	-5
2020	671,612	854	0		0	(854)	0	-285	0	-260	0	-650	0
2021	20,709		0		0	0	0	-285	0	-260	0	-650	0
2022		120	0		0	(120)	0	-324	0	-195	0	-473	0

TOTAL	701,374	1,419	0.20	0	0.00	-1,419	(0.20)						
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5-Year Average: (195) Adjustment Factor 1.25 Normalized Net Salvage (243)

New Jersey - American Water Company
 ACCOUNT 310 - POWER GENERATION EQUIPMENT
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2015	289,373	-	0	0	0	0	0						0
2016	42,889	-	0	0	0	0	0						0
2017	507,182	10,983	2	0	0	(10,983)	-2	-3,661	-1			-10,983	-1
2018	29,790	24,796	83	0	0	(24,796)	-83	-11,926	-6				0
2019	606,226	11,548	2	0	0	(11,548)	-2	-15,776	-4	-9,465	-3		0
2020	139,106	5,690	4	0	0	(5,690)	-4	-14,012	-5	-10,604	-4		0
2021		4,663	0	0	0	(4,663)	0	-19,227	-4	-11,536	-4	-11,536	-4
2022	17,647	-	0	0	0	0	0	-3,451	-7	-9,340	-6	-11,536	-4

TOTAL	1,632,213	57,680	3.53	0	0.00	-57,680	(3.53)						
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5-Year Average: (9,340) Adjustment Factor 1.25 Normalized Net Salvage (11,674)

New Jersey - American Water Company
 ACCOUNT 311.2 - PUMPING EQUIPMENT - ELECTRIC
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent	
2012	105,906	-	0	0	0	0	0						0	
2013	2,605	-	0	0	0	0	0						0	
2014	155,177	-	0	0	0	0	0	0	0				0	
2015	1,856,131	-	0	0	0	0	0	0	0				0	
2016	893,159	-	0	0	0	0	0	0	0	0	0		0	
2017	1,219,597	253,428	21	0	(253,428)	-21	-84,476	-6	-50,686	-6	-253,428	-6	-6	
2018	1,245,651	227,504	18	0	(227,504)	-18	-160,311	-14	-96,186	-9	-240,466	-9	-9	
2019	113,730	528,668	465	0	(528,668)	-465	-336,533	-39	-201,920	-19	-336,533	-18	-18	
2020	29,820	819,953	2,750	0	(819,953)	-2,750	-525,375	-113	-365,911	-52	-457,388	-33	-33	
2021	246,407	63,316	26	0	(63,316)	-26	-470,646	-362	-378,574	-66	-378,574	-32	-32	
2022	756,604	117,121	15	0	(117,121)	-15	-333,463	-97	-351,312	-73	-334,998	-30	-30	
TOTAL	6,624,786	2,009,990	30.34	0	0.00	-2,009,990	(30.34)							
								5-Year Average:		(351,312)	Adjustment Factor	1.25	Normalized Net Salvage	(439,141)

New Jersey - American Water Company

ACCOUNT 311.3 - PUMPING EQUIPMENT - DIESEL

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2018	133,496	40,972	31	0	0	(40,972)	-31					-40,972	-31
2019		4,294	0	0	0	(4,294)	0					-22,633	-34
2020	423		0	0	0	0	0	-15,089	-34			-22,633	-34
TOTAL	133,919	45,266	33.80	0	0.00	-45,266	(33.80)						
				5-Year Average:		(9,053)	Adjustment Factor	1.25	Normalized Net Salvage			(11,316)	

New Jersey - American Water Company
 ACCOUNT 311.4 - PUMPING EQUIPMENT - OTHER
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2015	56,538		0	0	0	0	0						0
2016			0	0	0	0	0						0
2017	81,366	2,709	3	0	0	(2,709)	-3	-903	-2			-2,709	-2
2018	130,857	68,682	52	0	0	(68,682)	-52	-23,797	-34			-35,696	-27
2019	17,926	22,034	123	0	0	(22,034)	-123	-31,142	-41	-18,685	-33	-31,142	-33
2020	48,992		0	0	0	0	0	-30,239	-46	-36	0	-31,142	-28
2021	56,428		0	0	0	0	0	-7,345	-18	-36	0	-31,142	-24
TOTAL	392,107	93,426	23.83	0	0.00	-93,426	(23.83)						
				5-Year Average:				(18,685)	Adjustment Factor	1.25	Normalized Net Salvage		(23,356)

New Jersey - American Water Company
 ACCOUNT 311.5 - PUMPING EQUIPMENT - OTHER
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2014	0	-	0	0	0	0	0						0
2015	10,728	-	0	0	0	0	0						0
2016	65,377	-	0	0	0	0	0	0	0				0
2017		0	0	0	0	(0)	0	0	0			0	0
2018	32,630	39,153	120	0	0	(39,153)	-120	-13,051	-40	-7,831	-36	-19,577	-36
2019	15,403	62,087	403	0	0	(62,087)	-403	-33,747	-211	-20,248	-82	-33,747	-82
2020	101,732	63,836	63	0	0	(63,836)	-63	-55,025	-110	-33,015	-77	-41,269	-73
2021	249,576	62,043	25	0	0	(62,043)	-25	-62,655	-51	-45,424	-57	-45,424	-48
2022	374,040	53,667	14	0	0	(53,667)	-14	-93,595	-33	-56,157	-36	-46,798	-33
TOTAL	849,486	280,786	33.05	0	0.00	-280,786	(33.05)						
						5-Year Average:	(56,157)	Adjustment Factor	1.25	Normalized Net Salvage		(70,196)	

New Jersey - American Water Company
 ACCOUNT 311.53 - PUMPING EQUIPMENT - WATER TREATMENT
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent	
2019	202	3,600	1,779	0	0	(3,600)	-1,779					-3,600	-1,779	
2020	8,532	5,737	67	0	0	(5,737)	-67					-4,668	-107	
2021			0		0	0	0	-3,112	-107			-4,668	-107	
2022			0		0	0	0	-1,912	-67			-4,668	-107	
TOTAL	8,735	9,337	106.89	0	0.00	-9,337	(106.89)							
								5-Year Average:		(1,867) Adjustment Factor		1.25 Normalized Net Salvage		(2,334)

New Jersey - American Water Company
ACCOUNT 320.1 - WATER TREATMENT EQUIPMENT - NON-MEDIA
SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent		
2013	0	-	0	0	0	0	0						0		
2014	1,825	-	0	0	0	0	0						0		
2015	971,209	-	0	0	0	0	0	0	0				0		
2016	456,476	-	0	0	0	0	0	0	0				0		
2017	1,589,320	528,556	33	0	0	(528,556)	-33	-176,185	-18	-105,711	-3	-528,556	-18		
2018	4,259,533	1,136,065	27	0	0	(1,136,065)	-27	-554,874	-26	-332,924	-10	-832,311	-23		
2019	471,823	1,099,411	233	0	0	(1,099,411)	-233	-921,344	-44	-552,806	-17	-921,344	-36		
2020	1,579,098	1,630,614	103	0	0	(1,630,614)	-103	-1,288,697	-61	-878,929	-53	-1,098,662	-47		
2021	1,113,495	1,416,553	127	0	0	(1,416,553)	-127	-1,382,193	-131	-1,162,240	-36	-1,162,240	-56		
2022	5,766,546	904,082	16	0	0	(904,082)	-16	-2,238,427	-41	-1,237,345	-38	-1,119,214	-41		
TOTAL	16,209,325	6,715,281	41.43	0	0.00	(6,715,281)	(41.43)								
								5-Year Average:		(1,237,345) Adjustment Factor		1.25 Normalized Net Salvage		(1,546,681)	

New Jersey - American Water Company
 ACCOUNT 320.2 - WATER TREATMENT EQUIPMENT - FILTER MEDIA
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2015	871,603	-	0	0	0	0	0						0
2016	231,758	-	0	0	0	0	0						0
2017	327,119	64,806	20	0	0	(64,806)	-20	-21,602	-5			-64,806	-5
2018	58,167	116,816	201	0	0	(116,816)	-201	-60,541	-29			-90,811	-12
2019		59,677	0	0	0	(59,677)	0	-80,433	-63	-48,260	-16	-80,433	-16
2020	425,563	61,084	14	0	0	(61,084)	-14	-79,192	-49	-60,477	-29	-75,596	-16
2021	387,915	43,840	11	0	0	(43,840)	-11	-54,867	-20	-69,245	-29	-69,245	-15
2022	616,373	163,010	26	0	0	(163,010)	-26	-89,311	-19	-88,885	-30	-84,872	-17
TOTAL	2,918,499	509,234	17.45	0	0.00	-509,234	(17.45)						
								5-Year Average:	(88,885)	Adjustment Factor	1.25	Normalized Net Salvage	(111,107)

New Jersey - American Water Company
ACCOUNT 330 - DISTRIBUTION RESERVOIRS AND STANDPIPES
SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2012	0	-	0	0	0	0	0						0
2013	9,469	-	0	0	0	0	0						0
2014	0	-	0	0	0	0	0	0	0				0
2015	285,070	-	0	0	0	0	0	0	0				0
2016	65,909	-	0	0	0	0	0	0	0	0	0		0
2017	141,843	289,198	204	0	0	(289,198)	-204	-96,399	-59	-57,840	-58	-289,198	-58
2018	88,950	27,319	31	0	0	(27,319)	-31	-105,506	-107	-63,303	-54	-158,259	-54
2019	40,617	420,343	1,035	0	0	(420,343)	-1,035	-245,620	-271	-147,372	-118	-245,620	-117
2020	16,302	417,350	2,560	0	0	(417,350)	-2,560	-288,337	-593	-230,842	-326	-288,552	-178
2021	407,360	576,660	142	0	0	(576,660)	-142	-471,451	-305	-346,174	-249	-346,174	-164
2022	2,366,427	192,634	8	0	0	(192,634)	-8	-395,548	-43	-326,861	-56	-320,584	-56
TOTAL	3,421,946	1,923,504	56.21	0	0.00	-1,923,504	(56.21)						
						5-Year Average:	(326,861)	Adjustment Factor	1.25	Normalized Net Salvage		(408,577)	

New Jersey - American Water Company
ACCOUNT 331.01 - MAINS - TRANSMISSION AND DISTRIBUTION
SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2012	17,531		0	0	0	0	0					0	0
2013	1,577,227		0	0	0	0	0					0	0
2014	123,922	29,141	24		0	(29,141)	-24	-9,714	-2			-29,141	-2
2015	1,390,524	116,771	8		0	(116,771)	-8	-48,637	-5			-72,956	-5
2016	1,888,250	7,300,000	387		0	(7,300,000)	-387	-2,481,971	-219	-1,489,182	-149	-2,481,971	-149
2017	2,817,635	6,352,601	225		0	(6,352,601)	-225	-4,589,791	-226	-2,759,703	-177	-3,449,628	-177
2018	5,910,091	7,909,045	134		0	(7,909,045)	-134	-7,187,215	-203	-4,341,512	-179	-4,341,512	-158
2019	2,130,164	15,616,185	733		0	(15,616,185)	-733	-9,959,277	-275	-7,458,920	-264	-6,220,624	-235
2020	14,182,445	9,594,550	68		0	(9,594,550)	-68	-11,039,927	-149	-9,354,476	-174	-6,702,613	-156
2021	4,580,522	10,347,979	226		0	(10,347,979)	-226	-11,852,905	-170	-9,964,072	-168	-7,158,284	-165
2022	8,435,774	11,922,773	141		0	(11,922,773)	-141	-10,621,767	-117	-11,078,106	-157	-7,687,672	-161
TOTAL	43,054,084	69,189,045	160.70	0	0.00	-69,189,045	(160.70)						
		5-Year Average:				(11,078,106)	Adjustment Factor	1.25		Normalized Net Salvage		(13,847,633)	

New Jersey - American Water Company
 ACCOUNT 332.00 - FIRE MAINS
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2014		56,181	0		0	(56,181)	0	-18,727	0			-56,181	
2015		528,348	0		0	(528,348)	0	-194,843	0			-292,265	
2016		2,874	0		0	(2,874)	0	-195,801	0			-195,801	
2017		57,300	0		0	(57,300)	0	-196,174	0			-161,176	
2018	12	432,349	3,727,151		0	(432,349)	-3,727,151	-164,175	-4,245,896	-215,411	-9,284,939	-215,411	-9,284,939
2019		61,780	0		0	(61,780)	0	-183,810	-4,753,706	-216,530	-9,333,206	-189,805	-9,817,525
2020			0		0	0	0	-164,710	-4,259,736	-110,861	-4,778,481	-189,805	-9,817,525
2021	28,801		0		0	0	0	-20,593	-215	-110,286	-1,914	-189,805	-3,953
2022	464		0		0	0	0	0	0	-98,826	-1,688	-189,805	-3,890
TOTAL	29,277	1,138,833	3889.89	0	0.00	-1,138,833	(3889.89)						
						5-Year Average:	(98,826)	Adjustment Factor	1.25	Normalized Net Salvage		(123,532)	

New Jersey - American Water Company
ACCOUNT 333 - SERVICES
SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2009	0	-	0	0	0	0	0						0
2010		-	0	0	0	0	0						0
2011		-	0	0	0	0	0	0	0				0
2012	368	-	0	0	0	0	0	0	0				0
2013	25,519	-	0	0	0	0	0	0	0	0	0		0
2014	22,447	-	0	0	0	0	0	0	0	0	0		0
2015	447,789	-	0	0	0	0	0	0	0	0	0		0
2016	1,018,619	-	0	0	0	0	0	0	0	0	0		0
2017	433,694	3,455,642	797	(19,870)	(5)	(3,435,772)	-792	-1,145,257	-181	-687,154	-176	-3,435,772	-176
2018	3,376,781	5,088,568	151	(1,486)	(0)	(5,087,081)	-151	-2,840,951	-176	-1,704,571	-161	-4,261,427	-160
2019	2,545,662	5,941,066	233	(3,944)	(0)	(5,937,122)	-233	-4,819,992	-227	-2,891,995	-185	-4,819,992	-184
2020	9,254,911	4,498,261	49	(5,914)	(0)	(4,492,347)	-49	-5,172,183	-102	-3,790,464	-114	-4,738,081	-111
2021	7,457,994	3,475,892	47	(8,310)	(0)	(3,467,582)	-46	-4,632,350	-72	-4,483,981	-97	-4,483,981	-91
2022	12,174,718	4,730,285	39	(12,329)	(0)	(4,717,956)	-39	-4,225,962	-44	-4,740,418	-68	-4,522,977	-74
TOTAL	36,758,503	27,189,714	73.97	-51,853	(0.14)	-27,137,860	(73.83)						
				5-Year Average:		(4,740,418)	Adjustment Factor	1.25	Normalized Net Salvage			(5,925,522)	

New Jersey - American Water Company
 ACCOUNT 334.1 - METERS
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2010	0	-	0	0	0	0	0						0
2011		-	0	0	0	0	0						0
2012		-	0	0	0	0	0	0	0				0
2013	0	-	0	0	0	0	0	0	0				0
2014	0	-	0	0	0	0	0	0	0	0	0		0
2015	263,511	-	0	0	0	0	0	0	0	0	0		0
2016	5,881,328	-	0	0	0	0	0	0	0	0	0		0
2017	4,526,930	3,635,202	80	(311,877)	(7)	(3,323,325)	-73	-1,107,775	-31	-664,665	-31		0
2018	4,395,022	4,511,504	103	(271,916)	(6)	(4,239,587)	-96	-2,520,971	-51	-1,512,582	-50		0
2019	270,300	3,819,351	1,413	(506,393)	(187)	(3,312,957)	-1,226	-3,625,290	-118	-2,175,174	-71		0
2020	11,601,496	3,243,638	28	(363,735)	(3)	(2,879,903)	-25	-3,477,483	-64	-2,751,154	-52		0
2021	11,184,288	2,670,224	24	(507,700)	(5)	(2,162,524)	-19	-2,785,128	-36	-3,183,659	-50		0
2022	16,725,104	5,087,341	30	(511,542)	(3)	(4,575,798)	-27	-3,206,075	-24	-3,434,154	-39		0
TOTAL	54,847,979	22,967,258	41.87	-2,473,164	(4.51)	-20,494,095	(37.37)						
						5-Year Average:	(3,434,154)	Adjustment Factor	1.25	Normalized Net Salvage		(4,292,692)	

New Jersey - American Water Company
 ACCOUNT 334.2 - METER INSTALLATIONS
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2013	0	-	0	0	0	0	0						0
2014	21,756	-	0	0	0	0	0						0
2015	76,051	-	0	0	0	0	0	0	0				0
2016	600,040	-	0	0	0	0	0	0	0				0
2017	182,143	1,749,815	961	(1,704)	(1)	(1,748,111)	-960	-582,704	-204	-349,622	-199	-1,748,111	-199
2018	1,053,058	1,850,240	176	(85)	(0)	(1,850,155)	-176	-1,199,422	-196	-719,653	-186	-1,799,133	-186
2019	493,807	1,097,069	222	(1,660)	(0)	(1,095,409)	-222	-1,564,559	-271	-938,735	-195	-1,564,559	-193
2020	1,828,230	481,759	26	(2,463)	(0)	(479,296)	-26	-1,141,620	-101	-1,034,594	-124	-1,293,243	-122
2021	1,203,422	745,857	62	(5,420)	(0)	(740,437)	-62	-771,714	-66	-1,182,682	-124	-1,182,682	-108
2022	676,830	786,471	116	(6,678)	(1)	(779,792)	-115	-666,509	-54	-989,018	-94	-1,115,534	-109
TOTAL	6,135,338	6,711,212	109.39	-18,010	(0.29)	-6,693,201	(109.09)						
				5-Year Average:		(989,018)	Adjustment Factor	1.25	Normalized Net Salvage			(1,236,273)	

New Jersey - American Water Company
ACCOUNT 334.3 - METER VAULTS
SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2013	3,876	-	0	0	0	0	0						0
2014	9,831	-	0	0	0	0	0						0
2015	213,902	-	0	0	0	0	0	0	0				0
2016	444,556	-	0	0	0	0	0	0	0				0
2017	233,278	2,812,065	1,205	(278)	(0)	(2,811,787)	-1,205	-937,262	-315	-562,357	-311	-2,811,787	-311
2018	342,285	5,075,543	1,483	(103)	(0)	(5,075,440)	-1,483	-2,629,076	-773	-1,577,445	-634	-3,943,614	-632
2019	124,579	973,990	782	(556)	(0)	(973,434)	-781	-2,953,554	-1,266	-1,772,132	-652	-2,953,554	-646
2020	1,141,696	(404,139)	(35)	(1,092)	(0)	405,232	35	-1,881,214	-351	-1,691,086	-370	-2,113,857	-336
2021	581,410	102,864	18	(2,815)	(0)	(100,049)	-17	-222,750	-36	-1,711,096	-353	-1,711,096	-276
2022	425,789	242,572	57	(3,196)	(1)	(239,377)	-56	21,935	3	-1,196,614	-229	-1,465,809	-250
TOTAL	3,521,202	8,802,894	250.00	-8,039	(0.23)	-8,794,855	(249.77)						
								5-Year Average:	(1,196,614)	Adjustment Factor	1.25	Normalized Net Salvage	(1,495,767)

New Jersey - American Water Company
ACCOUNT 335 - FIRE HYDRANTS
SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2012	1,275	-	0	0	0	0	0						0
2013	7,934	-	0	0	0	0	0						0
2014	3,636	-	0	0	0	0	0	0	0				0
2015	132,876	-	0	0	0	0	0	0	0				0
2016	407,259	-	0	0	0	0	0	0	0	0	0		0
2017	671,457	2,083,315	310	0	0	(2,083,315)	-310	-694,438	-172	-416,663	-170	-2,083,315	-170
2018	4,628,137	1,909,367	41	0	0	(1,909,367)	-41	-1,330,894	-70	-798,536	-68	-1,996,341	-68
2019	1,885,964	2,018,361	107	(154)	(0)	(2,018,207)	-107	-2,003,630	-84	-1,202,178	-78	-2,003,630	-78
2020	5,720,796	2,162,646	38	(2,712)	(0)	(2,159,934)	-38	-2,029,169	-50	-1,634,165	-61	-2,042,706	-61
2021	1,249,614	1,539,566	123	(1,497)	(0)	(1,538,069)	-123	-1,905,404	-65	-1,941,779	-69	-1,941,779	-66
2022	2,175,865	1,957,340	90	(6,593)	(0)	(1,950,748)	-90	-1,882,917	-62	-1,915,265	-61	-1,943,273	-69
TOTAL	16,884,813	11,670,595	69.12	-10,955	(0.06)	-11,659,640	(69.05)						
				5-Year Average:		(1,915,265)	Adjustment Factor	1.25	Normalized Net Salvage			(2,394,081)	

New Jersey - American Water Company

ACCOUNT 339.6 - OTHER P/E - CPS

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2012		-	0	0	0	0	0						0
2013		-	0	0	0	0	0						0
2014		-	0	0	0	0	0	0	0				0
2015		-	0	0	0	0	0	0	0				0
2016		-	0	0	0	0	0	0	0	0	0		0
2017	1,055,453	4,452	0	0	0	(4,452)	0	-1,484	0	-890	0	-4,452	0
2018	85,648	637	1	0	0	(637)	-1	-1,696	0	-1,018	0	-2,544	0
2019	492,359		0	0	0	0	0	-1,696	0	-1,018	0	-2,544	0
2020			0	0	0	0	0	-212	0	-1,018	0	-2,544	0
2021			0	0	0	0	0	0	0	-1,018	0	-2,544	0
2022			0	0	0	0	0	0	0	-127	0	-2,544	0
TOTAL	1,633,460	5,089	0.31	0	0.00	-5,089	(0.31)						
		5-Year Average:				(127)	Adjustment Factor	1.25		Normalized Net Salvage		(159)	

New Jersey - American Water Company

ACCOUNT 340.1 - OFFICE FURNITURE

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2017	1,338,217	56,780	4	0	0	(56,780)	-4					-56,780	-4
2018	393,630	1,374	0	0	0	(1,374)	0					-29,077	-3
2019	322,631	3,583	1	0	0	(3,583)	-1	-20,579	-3			-20,579	-3
2020	1,198,701	214	0	0	0	(214)	0	-1,724	0			-15,488	-2
2021			0	0	0	0	0	-1,266	0	-12,390	-2	-15,488	-2
2022	5,481,094	9,580	0	(1,725)	(0)	(7,855)	0	-2,690	0	-2,605	0	-13,961	-1
TOTAL	8,734,272	71,531	0.82	-1,725	(0.02)	-69,806	(0.80)						
				5-Year Average:		(2,605)	Adjustment Factor	1.25	Normalized Net Salvage			(3,257)	

New Jersey - American Water Company
 ACCOUNT 340.20 - COMPUTER AND PERIPHERY EQUIPMENT
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2017	1,307,684	9,394	1	(1,393)	(0)	(8,001)	-1					-8,001	-1
2018	533,252	177	0		0	(177)	0					-4,089	0
2019	240,365	18,844	8	(8,002)	(3)	(10,842)	-5	-6,340	-1			-6,340	-1
2020	2,995,071	10,985	0	(3,558)	(0)	(7,427)	0	-6,148	0			-6,612	-1
2021		17,956	0		0	(17,956)	0	-12,075	-1	-8,880		-8,880	-1
2022	8,696,977	17,286	0	(10,227)	(0)	(7,059)	0	-10,814	0	-8,692		-8,577	0
TOTAL	13,773,350	74,641	0.54	-23,180	(0.17)	-51,462	(0.37)						
				5-Year Average:		(8,692)	Adjustment Factor		1.25	Normalized Net Salvage		(10,865)	

New Jersey - American Water Company

ACCOUNT 340.30 - COMPUTER SOFTWARE

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent	
2017		28,629	0	0	0	(28,629)	0					-28,629		
2018	187,092	2,609	1	0	0	(2,609)	-1					-15,619	-17	
2019			0	0	0	0	0	-10,413	-17			-15,619	-17	
2020	1,590,153		0	0	0	0	0	-870	0			-15,619	-2	
2021			0	0	0	0	0	0	0	-6,248	-2	-15,619	-2	
2022	35,663,399		0		0	0	0	0	0	-522	0	-15,619	0	
TOTAL	37,440,644	31,238	0.08	0	0.00	-31,238	(0.08)							
				5-Year Average:				(522)	Adjustment Factor		1.25	Normalized Net Salvage		(652)

New Jersey - American Water Company

ACCOUNT 341.1 - LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2016	137,117	-	0	0	0	0	0						0
2017	25,207	-	0	0	0	0	0						0
2018	13,043	-	0	0	0	0	0	0	0				0
2019	149,270	-	0	0	0	0	0	0	0				0
2020	8,959	(3,508)	(39)	(29,854)	(333)	33,362	372	11,121	19	6,672	10	33,362	10
2021					0	0	0	11,121	21	6,672	17	33,362	10
2022				(8,291)	0	8,291	0	13,884	465	8,330	24	20,826	12
TOTAL	333,596	(3,508)	(1.05)	-38,145	(11.43)	41,652	12.49						
				5-Year Average:		8,330	Adjustment Factor	1.25	Normalized Net Salvage			10,413	

New Jersey - American Water Company
 ACCOUNT 341.2 - HEAVY TRUCKS
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2015	12,487	-	0	0	0	0	0						0
2016	739,836	-	0	0	0	0	0						0
2017	374,340	-	0	0	0	0	0	0	0				0
2018	77,405	-	0	(113,694)	(147)	113,694	147	37,898	10			113,694	9
2019		-	0	0	0	0	0	37,898	25	22,739	9	113,694	9
2020	1,706	-	0	0	0	0	0	37,898	144	22,739	10	113,694	9
2021					0	0	0	0	0	22,739	25	113,694	9
2022				(258,335)	0	258,335	0	86,112	15,138	74,406	470	186,014	31
TOTAL	1,205,774	0	0.00	-372,029	(30.85)	372,029	30.85						
				5-Year Average:		74,406	Adjustment Factor	1.25		Normalized Net Salvage		93,007	

New Jersey - American Water Company
ACCOUNT 341.3 - AUTOS
SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2016	162,179	-	0	0	0	0	0						0
2017	371,318	-	0	0	0	0	0						0
2018	117,198	-	0	(113,466)	(97)	113,466	97	37,822	17			113,466	17
2019		-	0	0	0	0	0	37,822	23			113,466	17
2020	2,133	(1,438)	(67)	(43,807)	(2,054)	45,245	2,121	52,904	133	31,742	24	79,355	24
2021			0	0	0	0	0	15,082	2,121	31,742	32	79,355	24
2022			0	(110,937)	0	110,937	0	52,061	7,322	53,930	226	89,883	41
TOTAL	652,828	(1,438)	(0.22)	-268,210	(41.08)	269,648	41.30						
				5-Year Average:		53,930	Adjustment Factor	1.25	Normalized Net Salvage			67,412	

New Jersey - American Water Company
 ACCOUNT 341.4 - OTHER
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2016	45,545	-	0	0	0	0	0						0
2017	160,047	4,788	3		0	(4,788)	-3					-4,788	-2
2018	112,023	(854)	(1)	(49,793)	(44)	50,647	45	15,286	14			22,929	14
2019		-	0		0	0	0	15,286	17			22,929	14
2020	1,706	(739)	(43)	(22,494)	(1,318)	23,233	1,361	24,627	65	13,818	22	23,030	22
2021			0		0	0	0	7,744	1,361	13,818	25	23,030	22
2022			0		0	0	0	7,744	1,361	14,776	65	23,030	22
TOTAL	319,322	3,196	1.00	-72,287	(22.64)	69,091	21.64						
				5-Year Average:		14,776	Adjustment Factor	1.25	Normalized Net Salvage			18,470	

New Jersey - American Water Company
 ACCOUNT 342 - STORES EQUIPMENT
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2017	4,238	43	1	0	0	(43)	-1					-43	-1
2018	50,069	-	0	(98,142)	(196)	98,142	196					49,049	181
2019		-	0	0	0	0	0	32,700	181			49,049	181
2020	149,833	-	0	0	0	0	0	32,714	49			49,049	48
2021		-	0	0	0	0	0	0	0	19,620		49,049	48
2022	33,913		0		0	0	0	0	0	19,628		49,049	41
TOTAL	238,053	43	0.02	-98,142	(41.23)	98,099	41.21						
				5-Year Average:		19,628	Adjustment Factor		1.25	Normalized Net Salvage		24,536	

New Jersey - American Water Company
 ACCOUNT 343 - TOOLS, SHOP, AND GARAGE EQUIPMENT
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2017	91,838	122,119	133	0	0	(122,119)	-133					-122,119	-133
2018	38,511	4,976	13	0	0	(4,976)	-13					-63,548	-98
2019	14,273	17,503	123	0	0	(17,503)	-123	-48,199	-100			-48,199	-100
2020	2,454,010	20,121	1	0	0	(20,121)	-1	-14,200	-2			-41,180	-6
2021	1,000	5,710	571	0	0	(5,710)	-571	-14,444	-2	-34,086	-7	-34,086	-7
2022	243,009	4,080	2	0	0	(4,080)	-2	-9,970	-1	-10,478	-2	-29,085	-6
TOTAL	2,842,641	174,509	6.14	0	0.00	(174,509)	(6.14)						
				5-Year Average:		(10,478)	Adjustment Factor	1.25		Normalized Net Salvage		(13,097)	

New Jersey - American Water Company
 ACCOUNT 344 - LABORATORY EQUIPMENT
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent	
2017	2,813	2,214	79	0	0	(2,214)	-79					-2,214	-79	
2018		561	0	0	0	(561)	0					-1,388	-99	
2019			0	0	0	0	0	-925	-99			-1,388	-99	
2020	332,169		0	0	0	0	0	-187	0			-1,388	-1	
2021			0	0	0	0	0	0	0	-555	-1	-1,388	-1	
2022	295,532		0		0	0	0	0	0	-112	0	-1,388	0	
TOTAL	630,513	2,776	0.44	0	0.00	(2,776)	(0.44)							
				5-Year Average:				(112)	Adjustment Factor		1.25	Normalized Net Salvage		(140)

New Jersey - American Water Company
 ACCOUNT 345 - POWER OPERATED EQUIPMENT
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2015	17,090	-	0	0	0	0	0						0
2016		-	0	0	0	0	0						0
2017		-	0	0	0	0	0	0	0				0
2018		-	0	0	0	0	0	0	0				0
2019		9,501	0	0	0	(9,501)	0	-3,167	0	-1,900	-56	-9,501	-56
2020	362,871	8,756	2	0	0	(8,756)	-2	-6,086	-5	-3,652	-5	-9,129	-5
2021		-	0	0	0	0	0	-6,086	-5	-3,652	-5	-9,129	-5
2022	65,538	27,416	42	0	0	(27,416)	-42	-12,058	-8	-9,135	-11	-15,225	-10
TOTAL	445,499	45,674	10.25	0	0.00	-45,674	(10.25)						
						5-Year Average:	(9,135)	Adjustment Factor	1.25	Normalized Net Salvage		(11,418)	

New Jersey - American Water Company
ACCOUNT 346 - COMMUNICATION EQUIPMENT
SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent	
2017	123,298	14,124	11	0	0	(14,124)	-11					-14,124	-11	
2018		40,892	0	0	0	(40,892)	0					-27,508	-45	
2019	84,787	7,430	9	0	0	(7,430)	-9	-20,815	-30			-20,815	-30	
2020	979,362	42,909	4	0	0	(42,909)	-4	-30,411	-9			-26,339	-9	
2021	15,712	3,416	22	0	0	(3,416)	-22	-17,918	-5	-21,754	-9	-21,754	-9	
2022	3,914,530	1,201	0		0	(1,201)	0	-15,842	-1	-19,170	-2	-18,329	-2	
TOTAL	5,117,689	109,972	2.15	0	0.00	-109,972	(2.15)							
				5-Year Average:				(19,170)	Adjustment Factor		1.25	Normalized Net Salvage		(23,962)

New Jersey - American Water Company
ACCOUNT 346.10 - COMMUNICATION EQUIPMENT - NON-TELEPHONE
SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent	
2017	63,661	11,090	17	0	0	(11,090)	-17					-11,090	-17	
2018	474	1,073	226	0	0	(1,073)	-226					-6,081	-19	
2019	249	4,789	1,925	0	0	(4,789)	-1,925	-5,651	-26			-5,651	-26	
2020	897,769	(1,106)	(0)	0	0	1,106	0	-1,585	-1			-3,962	-2	
2021	5,758		0	0	0	0	0	-1,228	0	-3,169	-2	-3,962	-2	
2022	2,213,750	4,148	0		0	(4,148)	0	-1,014	0	-1,781	0	-3,999	-1	
TOTAL	3,181,661	19,994	0.63	0	0.00	-19,994	(0.63)							
				5-Year Average:				(1,781)	Adjustment Factor		1.25	Normalized Net Salvage		(2,226)

New Jersey - American Water Company
 ACCOUNT 346.19 - REMOTE CONTROL & INSTRUMENT
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent	
2017	201,443	15,971	8	0	0	(15,971)	-8					-15,971	-8	
2018	1,364,752	5,997	0	0	0	(5,997)	0					-10,984	-1	
2019	69,019	105,000	152	0	0	(105,000)	-152	-42,323	-8			-42,323	-8	
2020	41,532	363,579	875	0	0	(363,579)	-875	-158,192	-32			-122,637	-29	
2021			0	0	0	0	0	-156,193	-424	-98,110	-29	-122,637	-29	
2022	2,974,195	1,203	0		0	(1,203)	0	-121,594	-12	-95,156	-11	-98,350	-11	
TOTAL	4,650,941	491,751	10.57	0	0.00	-491,751	(10.57)							
				5-Year Average:				(95,156)	Adjustment Factor		1.25	Normalized Net Salvage		(118,945)

New Jersey - American Water Company
 ACCOUNT 346.2 - COMMUNICATION EQUIPMENT - TELEPHONE
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2017	35,804		0	0	0	0	0						0
2018	824	6,030	732	0	0	(6,030)	-732					-6,030	-16
2019		458	0	0	0	(458)	0	-2,163	-18			-3,244	-18
2020	2,974		0	0	0	0	0	-2,163	-171			-3,244	-16
2021	1,951		0	0	0	0	0	-153	-9	-1,298	-16	-3,244	-16
2022	300		0		0	0	0	0	0	-1,298	-107	-3,244	-16
TOTAL	41,853	6,488	15.50	0	0.00	-6,488	(15.50)						
						5-Year Average:		(1,298)	Adjustment Factor	1.25	Normalized Net Salvage	(1,622)	

New Jersey - American Water Company
 ACCOUNT 347 - MISCELLANEOUS EQUIPMENT
 SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2017	25,082	7,401	30	0	0	(7,401)	-30					-7,401	-30
2018	59,967	52,404	87	0	0	(52,404)	-87					-29,902	-70
2019	42,463	146,202	344	(6,014)	(14)	(140,188)	-330	-66,664	-157			-66,664	-157
2020	669,582	206,194	31	0	0	(206,194)	-31	-132,929	-52			-101,547	-51
2021	(17,305)	17,366	(100)	0	0	(17,366)	100	-121,249	-52	-84,710	-54	-84,710	-54
2022	464,894	22,137	5	0	0	(22,137)	-5	-81,899	-22	-87,658	-36	-74,281	-36
TOTAL	1,244,683	451,703	36.29	-6,014	(0.48)	-445,689	(35.81)						
				5-Year Average:		(87,658)	Adjustment Factor	1.25		Normalized Net Salvage		(109,572)	



SECTION 8

8 DETAILED DEPRECIATION CALCULATIONS

New Jersey - American Water Company

Account #: 304.100 - Structures and Improvements - Source of Supply

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: S0

ASL: 55

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1932	9,165.00	7,951	2,980	0.3252	6,185	7.28	849	90.5
1935	132.73	112	42	0.3173	91	8.44	11	87.5
1936	7,907.09	6,638	2,488	0.3147	5,419	8.82	614	86.5
1952	6,474.53	4,683	1,755	0.2711	4,719	15.22	310	70.5
1959	17,053.25	11,423	4,281	0.2511	12,772	18.16	703	63.5
1963	851.10	543	204	0.2393	647	19.88	33	59.5
1964	1,626.02	1,025	384	0.2363	1,242	20.32	61	58.5
1966	10,781.81	6,626	2,483	0.2303	8,298	21.20	391	56.5
1968	231,159.78	138,303	51,838	0.2243	179,322	22.09	8,117	54.5
1969	2,493.97	1,472	552	0.2212	1,942	22.54	86	53.5
1971	26,547.01	15,228	5,708	0.2150	20,840	23.45	889	51.5
1973	38,999.73	21,718	8,140	0.2087	30,859	24.37	1,266	49.5
1975	110.58	60	22	0.2024	88	25.30	3	47.5
1976	4.93	3	1	0.1988	4	25.77	0	46.5
1978	94.00	48	18	0.1927	76	26.73	3	44.5
1981	2,046.00	998	374	0.1828	1,672	28.18	59	41.5
1982	32,543.18	15,576	5,838	0.1794	26,705	28.68	931	40.5
1983	4,030.21	1,893	709	0.1760	3,321	29.17	114	39.5
1984	10,687.93	4,922	1,845	0.1726	8,843	29.67	298	38.5
1985	35,095.00	15,838	5,936	0.1691	29,159	30.18	966	37.5
1986	35,548.91	15,713	5,889	0.1657	29,660	30.69	966	36.5
1987	33,419.49	14,459	5,419	0.1622	28,000	31.20	897	35.5
1988	21,231.49	8,985	3,368	0.1586	17,864	31.72	563	34.5
1989	15,133.35	6,260	2,346	0.1550	12,787	32.25	397	33.5
1990	1,145,944.50	463,000	173,538	0.1514	972,407	32.78	29,666	32.5
1991	54,513.25	21,495	8,057	0.1478	46,457	33.31	1,395	31.5
1992	67,370.35	25,902	9,708	0.1441	57,662	33.85	1,703	30.5
1993	5,612.71	2,102	788	0.1404	4,825	34.40	140	29.5

New Jersey - American Water Company

Account #: 304.100 - Structures and Improvements - Source of Supply

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: S0

ASL: 55

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1994	457,237.00	166,666	62,468	0.1366	394,769	34.95	11,295	28.5
1995	13,303.38	4,714	1,767	0.1328	11,536	35.51	325	27.5
1996	156,338.24	53,793	20,162	0.1290	136,176	36.08	3,775	26.5
1997	40,378.38	13,474	5,050	0.1251	35,328	36.65	964	25.5
1998	271,898.35	87,870	32,935	0.1211	238,964	37.23	6,419	24.5
1999	1,432,566.67	447,708	167,806	0.1171	1,264,760	37.81	33,449	23.5
2000	46,813.28	14,125	5,294	0.1131	41,519	38.40	1,081	22.5
2001	53,455.34	15,545	5,826	0.1090	47,629	39.01	1,221	21.5
2002	13,330.36	3,729	1,398	0.1048	11,933	39.62	301	20.5
2003	1,498,372.06	402,278	150,779	0.1006	1,347,594	40.23	33,494	19.5
2004	1,249,246.00	321,147	120,370	0.0964	1,128,876	40.86	27,627	18.5
2005	1,903,494.15	467,303	175,151	0.0920	1,728,344	41.50	41,649	17.5
2006	630,336.75	147,337	55,224	0.0876	575,113	42.14	13,646	16.5
2007	65,688.31	14,569	5,461	0.0831	60,228	42.80	1,407	15.5
2008	2,789,000.86	584,669	219,141	0.0786	2,569,860	43.47	59,118	14.5
2009	1,224,787.59	241,613	90,560	0.0739	1,134,228	44.15	25,690	13.5
2010	129,075.40	23,838	8,935	0.0692	120,141	44.84	2,679	12.5
2011	948,484.17	163,011	61,098	0.0644	887,386	45.55	19,483	11.5
2012	736,818.08	116,997	43,852	0.0595	692,966	46.27	14,978	10.5
2013	5,891,554.69	856,843	321,155	0.0545	5,570,400	47.00	118,517	9.5
2014	3,652,042.72	481,340	180,412	0.0494	3,471,631	47.75	72,703	8.5
2015	4,111,372.24	484,568	181,622	0.0442	3,929,750	48.52	80,996	7.5
2016	1,760,655.42	182,392	68,363	0.0388	1,692,293	49.30	34,325	6.5
2017	2,770,262.66	246,476	92,382	0.0333	2,677,880	50.11	53,444	5.5
2018	2,766,413.55	204,548	76,667	0.0277	2,689,746	50.93	52,809	4.5
2019	3,100,710.49	181,326	67,963	0.0219	3,032,747	51.78	58,566	3.5
2020	21,616,035.06	919,532	344,651	0.0159	21,271,384	52.66	403,936	2.5
2021	2,405,822.59	62,675	23,491	0.0098	2,382,331	53.57	44,474	1.5

New Jersey - American Water Company

Account #: 304.100 - Structures and Improvements - Source of Supply

ALG - Remaining Life

Survivor Curve: S0

ASL: 55

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2022	9,689,734.34	86,247	32,326	0.0033	9,657,408	54.51	177,166	0.5
TOTAL	73,241,806.03	7,809,308	2,927,021		70,314,785		1,446,968	

COMPOSITE ANNUAL ACCRUAL RATE 1.98%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.04

COMPOSITE AVERAGE AGE (YEARS) 7.29

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 49.14

New Jersey - American Water Company

Account #: 304.200 - Structures and Improvements - Pumping

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R2

ASL: 70

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1886	855.86	856	856	1.0000	0	1.00	0	137.5
1890	1,114.20	1,114	1,114	1.0000	0	1.00	0	133.5
1905	1,215.79	1,158	1,216	1.0000	0	3.32	0	117.5
1909	30,000.00	28,095	30,000	1.0000	0	4.44	0	113.5
1920	3,980.00	3,547	3,980	1.0000	0	7.62	0	102.5
1922	306.47	271	306	1.0000	0	8.21	0	100.5
1924	8,586.38	7,507	8,586	1.0000	0	8.80	0	98.5
1925	1,082.11	941	1,082	1.0000	0	9.10	0	97.5
1926	2,011.84	1,742	2,012	1.0000	0	9.40	0	96.5
1927	820.70	707	821	1.0000	0	9.70	0	95.5
1928	932.99	800	933	1.0000	0	10.01	0	94.5
1929	1,711.32	1,459	1,711	1.0000	0	10.32	0	93.5
1930	33,024.10	28,006	33,024	1.0000	0	10.64	0	92.5
1931	6,578.06	5,549	6,578	1.0000	0	10.96	0	91.5
1932	85,602.84	71,811	85,603	1.0000	0	11.28	0	90.5
1935	272.84	225	273	1.0000	0	12.28	0	87.5
1937	1,337.64	1,090	1,338	1.0000	0	12.97	0	85.5
1938	22.30	18	22	1.0000	0	13.33	0	84.5
1940	1,240.00	991	1,240	1.0000	0	14.07	0	82.5
1941	1,171.72	930	1,172	1.0000	0	14.45	0	81.5
1945	2,529.00	1,950	2,529	1.0000	0	16.04	0	77.5
1948	11,843.89	8,915	11,844	1.0000	0	17.31	0	74.5
1949	2,684.15	2,003	2,684	1.0000	0	17.75	0	73.5
1950	1,578.20	1,168	1,578	1.0000	0	18.20	0	72.5
1951	1,700.12	1,247	1,700	1.0000	0	18.66	0	71.5
1952	2,016.88	1,466	2,017	1.0000	0	19.13	0	70.5
1953	12,797.57	9,213	12,798	1.0000	0	19.61	0	69.5
1954	31,445.49	22,421	31,445	1.0000	0	20.09	0	68.5

New Jersey - American Water Company

Account #: 304.200 - Structures and Improvements - Pumping

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R2

ASL: 70

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1955	58,953.01	41,619	58,953	1.0000	0	20.58	0	67.5
1956	230,633.80	161,170	230,634	1.0000	0	21.08	0	66.5
1957	12,804.32	8,855	12,804	1.0000	0	21.59	0	65.5
1958	6,207.88	4,247	6,208	1.0000	0	22.11	0	64.5
1959	8,261.40	5,590	8,261	1.0000	0	22.64	0	63.5
1960	43,740.07	29,260	43,740	1.0000	0	23.17	0	62.5
1961	44,744.29	29,585	44,744	1.0000	0	23.72	0	61.5
1962	33,128.81	21,643	33,129	1.0000	0	24.27	0	60.5
1963	6,248.02	4,032	6,248	1.0000	0	24.83	0	59.5
1964	387,780.90	247,089	387,781	1.0000	0	25.40	0	58.5
1965	190,417.29	119,764	190,417	1.0000	0	25.97	0	57.5
1966	67,901.50	42,140	67,902	1.0000	0	26.56	0	56.5
1967	215,095.16	131,668	215,095	1.0000	0	27.15	0	55.5
1968	99,642.11	60,140	99,642	1.0000	0	27.75	0	54.5
1969	159,454.10	94,854	159,454	1.0000	0	28.36	0	53.5
1970	151,711.53	88,914	151,712	1.0000	0	28.97	0	52.5
1971	72,273.42	41,713	71,295	0.9865	978	29.60	33	51.5
1972	231,319.23	131,421	224,624	0.9711	6,695	30.23	221	50.5
1973	155,774.06	87,079	148,835	0.9555	6,940	30.87	225	49.5
1974	49,261.91	27,083	46,290	0.9397	2,972	31.52	94	48.5
1975	858.97	464	793	0.9237	66	32.17	2	47.5
1976	44,980.47	23,885	40,823	0.9076	4,157	32.83	127	46.5
1977	51,209.89	26,704	45,643	0.8913	5,567	33.50	166	45.5
1978	25,342.84	12,971	22,170	0.8748	3,173	34.17	93	44.5
1979	195,294.31	98,053	167,592	0.8581	27,703	34.85	795	43.5
1980	214,412.94	105,542	180,392	0.8413	34,021	35.54	957	42.5
1981	976,054.90	470,756	804,609	0.8243	171,446	36.24	4,731	41.5
1982	38,955.04	18,398	31,445	0.8072	7,510	36.94	203	40.5

New Jersey - American Water Company

Account #: 304.200 - Structures and Improvements - Pumping

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R2

ASL: 70

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1983	171,129.71	79,088	135,175	0.7899	35,954	37.65	955	39.5
1984	458,818.59	207,360	354,416	0.7725	104,402	38.36	2,721	38.5
1985	1,050,239.73	463,814	792,745	0.7548	257,495	39.09	6,588	37.5
1986	458,772.56	197,838	338,143	0.7371	120,630	39.81	3,030	36.5
1987	481,563.41	202,616	346,308	0.7191	135,255	40.55	3,336	35.5
1988	269,488.65	110,537	188,928	0.7011	80,561	41.29	1,951	34.5
1989	863,372.49	344,931	589,551	0.6828	273,821	42.03	6,514	33.5
1990	1,169,622.21	454,711	777,186	0.6645	392,436	42.79	9,172	32.5
1991	457,188.68	172,793	295,335	0.6460	161,854	43.54	3,717	31.5
1992	6,006,729.36	2,204,636	3,768,133	0.6273	2,238,596	44.31	50,523	30.5
1993	2,672,921.58	951,663	1,626,568	0.6085	1,046,353	45.08	23,212	29.5
1994	2,300,834.30	793,701	1,356,583	0.5896	944,251	45.85	20,593	28.5
1995	4,533,740.85	1,513,405	2,586,691	0.5705	1,947,050	46.63	41,752	27.5
1996	15,947,010.22	5,144,190	8,792,378	0.5513	7,154,632	47.42	150,880	26.5
1997	1,570,354.82	488,801	835,453	0.5320	734,902	48.21	15,243	25.5
1998	2,368,852.45	710,395	1,214,197	0.5126	1,154,656	49.01	23,561	24.5
1999	174,023.97	50,193	85,788	0.4930	88,236	49.81	1,771	23.5
2000	539,084.16	149,268	255,127	0.4733	283,957	50.62	5,610	22.5
2001	257,392.85	68,282	116,706	0.4534	140,687	51.43	2,735	21.5
2002	1,304,048.38	330,711	565,246	0.4335	738,802	52.25	14,140	20.5
2003	729,005.45	176,313	301,352	0.4134	427,653	53.07	8,058	19.5
2004	415,272.71	95,526	163,271	0.3932	252,002	53.90	4,676	18.5
2005	1,840,409.69	401,480	686,205	0.3729	1,154,205	54.73	21,089	17.5
2006	8,196,008.03	1,689,887	2,888,331	0.3524	5,307,677	55.57	95,518	16.5
2007	1,895,028.37	367,943	628,884	0.3319	1,266,145	56.41	22,446	15.5
2008	5,549,428.06	1,010,386	1,726,938	0.3112	3,822,490	57.26	66,762	14.5
2009	1,479,427.99	251,377	429,650	0.2904	1,049,778	58.11	18,067	13.5
2010	965,938.12	152,326	260,354	0.2695	705,584	58.96	11,967	12.5

New Jersey - American Water Company

Account #: 304.200 - Structures and Improvements - Pumping

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R2

ASL: 70

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2011	3,614,183.35	525,550	898,263	0.2485	2,715,920	59.82	45,401	11.5
2012	3,361,154.06	447,284	764,492	0.2274	2,596,662	60.68	42,789	10.5
2013	7,153.42	863	1,475	0.2062	5,678	61.55	92	9.5
2014	151,503.11	16,393	28,019	0.1849	123,484	62.43	1,978	8.5
2015	946,835.79	90,592	154,839	0.1635	791,997	63.30	12,511	7.5
2016	448,156.92	37,241	63,652	0.1420	384,505	64.18	5,991	6.5
2017	246,235.43	17,350	29,655	0.1204	216,580	65.07	3,329	5.5
2018	3,429,367.26	198,109	338,605	0.0987	3,090,763	65.96	46,861	4.5
2019	68,380.59	3,079	5,262	0.0770	63,118	66.85	944	3.5
2020	5,416,987.41	174,542	298,325	0.0551	5,118,662	67.74	75,558	2.5
2021	105,877.89	2,051	3,505	0.0331	102,372	68.64	1,491	1.5
2022	1,326,993.94	8,580	14,665	0.0111	1,312,329	69.55	18,870	0.5
TOTAL	87,269,461.19	22,645,645	38,456,099		48,813,362		900,049	

COMPOSITE ANNUAL ACCRUAL RATE 1.03%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.44

COMPOSITE AVERAGE AGE (YEARS) 21.47

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 51.84

New Jersey - American Water Company
 Account #: 304.300 - Structures and Improvements - Treatment
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life
 Survivor Curve: R2
 ASL: 70
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1909	14,400.00	13,486	14,400	1.0000	0	4.44	0	113.5
1932	76,042.44	63,791	76,042	1.0000	0	11.28	0	90.5
1938	86.87	70	87	1.0000	0	13.33	0	84.5
1952	40,399.00	29,359	40,399	1.0000	0	19.13	0	70.5
1955	15,595.51	11,010	15,596	1.0000	0	20.58	0	67.5
1958	24,540.57	16,789	24,541	1.0000	0	22.11	0	64.5
1959	4,724.02	3,196	4,724	1.0000	0	22.64	0	63.5
1961	50,582.60	33,445	50,583	1.0000	0	23.72	0	61.5
1962	70,277.68	45,913	70,278	1.0000	0	24.27	0	60.5
1963	99,536.48	64,233	99,536	1.0000	0	24.83	0	59.5
1965	131,398.95	82,644	131,399	1.0000	0	25.97	0	57.5
1966	18,532.79	11,502	18,533	1.0000	0	26.56	0	56.5
1967	29,273.54	17,919	28,951	0.9890	322	27.15	12	55.5
1968	642.00	387	626	0.9751	16	27.75	1	54.5
1969	18,398.46	10,945	17,682	0.9611	716	28.36	25	53.5
1970	10,320.03	6,048	9,772	0.9469	548	28.97	19	52.5
1971	71,901.51	41,498	67,046	0.9325	4,856	29.60	164	51.5
1972	703.00	399	645	0.9179	58	30.23	2	50.5
1973	1,253,755.95	700,861	1,132,329	0.9031	121,427	30.87	3,934	49.5
1974	687.37	378	611	0.8882	77	31.52	2	48.5
1976	264,040.69	140,205	226,519	0.8579	37,521	32.83	1,143	46.5
1977	188,984.62	98,549	159,219	0.8425	29,766	33.50	889	45.5
1978	873,315.16	446,977	722,147	0.8269	151,168	34.17	4,424	44.5
1979	3,256.00	1,635	2,641	0.8112	615	34.85	18	43.5
1980	181,278.47	89,232	144,166	0.7953	37,112	35.54	1,044	42.5
1981	468,384.96	225,904	364,976	0.7792	103,409	36.24	2,854	41.5
1982	4,399,694.88	2,077,878	3,357,071	0.7630	1,042,624	36.94	28,224	40.5
1983	706,907.55	326,697	527,820	0.7467	179,087	37.65	4,757	39.5

New Jersey - American Water Company
 Account #: 304.300 - Structures and Improvements - Treatment
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life
 Survivor Curve: R2
 ASL: 70
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1984	33,305.32	15,052	24,319	0.7302	8,987	38.36	234	38.5
1985	579,120.09	255,755	413,204	0.7135	165,916	39.09	4,245	37.5
1986	1,024,676.03	441,875	713,905	0.6967	310,771	39.81	7,806	36.5
1987	3,337,540.63	1,404,257	2,268,752	0.6798	1,068,789	40.55	26,359	35.5
1988	1,086,044.55	445,466	719,706	0.6627	366,339	41.29	8,873	34.5
1989	2,016,628.47	805,675	1,301,669	0.6455	714,960	42.03	17,009	33.5
1990	7,459,152.85	2,899,877	4,685,112	0.6281	2,774,041	42.79	64,835	32.5
1991	1,222,770.42	462,142	746,648	0.6106	476,123	43.54	10,934	31.5
1992	5,958,510.97	2,186,939	3,533,272	0.5930	2,425,239	44.31	54,736	30.5
1993	2,064,313.43	734,975	1,187,443	0.5752	876,870	45.08	19,453	29.5
1994	1,938,993.69	668,880	1,080,659	0.5573	858,335	45.85	18,719	28.5
1995	8,166,159.90	2,725,941	4,404,097	0.5393	3,762,063	46.63	80,673	27.5
1996	55,238,666.35	17,818,902	28,788,658	0.5212	26,450,008	47.42	557,789	26.5
1997	6,426,883.95	2,000,484	3,232,032	0.5029	3,194,852	48.21	66,268	25.5
1998	2,391,564.87	717,206	1,158,736	0.4845	1,232,829	49.01	25,156	24.5
1999	3,088,639.82	890,835	1,439,255	0.4660	1,649,385	49.81	33,113	23.5
2000	707,775.19	195,977	316,626	0.4474	391,149	50.62	7,728	22.5
2001	11,740,008.57	3,114,419	5,031,732	0.4286	6,708,277	51.43	130,435	21.5
2002	7,818,854.12	1,982,885	3,203,598	0.4097	4,615,256	52.25	88,334	20.5
2003	835,609.64	202,096	326,511	0.3907	509,098	53.07	9,593	19.5
2004	682,093.62	156,903	253,496	0.3716	428,598	53.90	7,952	18.5
2005	2,123,028.52	463,133	748,249	0.3524	1,374,779	54.73	25,119	17.5
2006	5,531,527.16	1,140,513	1,842,641	0.3331	3,688,886	55.57	66,386	16.5
2007	1,627,978.74	316,092	510,687	0.3137	1,117,292	56.41	19,807	15.5
2008	12,243,808.18	2,229,234	3,601,606	0.2942	8,642,202	57.26	150,942	14.5
2009	1,202,220.46	204,275	330,032	0.2745	872,188	58.11	15,010	13.5
2010	2,428,175.50	382,918	618,652	0.2548	1,809,524	58.96	30,690	12.5
2011	7,626,085.54	1,108,934	1,791,621	0.2349	5,834,464	59.82	97,532	11.5

New Jersey - American Water Company
 Account #: 304.300 - Structures and Improvements - Treatment
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life
 Survivor Curve: R2
 ASL: 70
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2012	81,870,077.39	10,894,831	17,601,957	0.2150	64,268,120	60.68	1,059,048	10.5
2013	3,265,843.02	394,073	636,675	0.1949	2,629,168	61.55	42,714	9.5
2014	15,362,470.01	1,662,271	2,685,605	0.1748	12,676,865	62.43	203,071	8.5
2015	4,823,656.66	461,522	745,647	0.1546	4,078,010	63.30	64,421	7.5
2016	11,899,705.97	988,848	1,597,607	0.1343	10,302,099	64.18	160,511	6.5
2017	5,233,243.01	368,750	595,762	0.1138	4,637,481	65.07	71,272	5.5
2018	32,862,159.90	1,898,391	3,067,087	0.0933	29,795,073	65.96	451,740	4.5
2019	7,705,207.52	346,932	560,512	0.0727	7,144,695	66.85	106,879	3.5
2020	9,249,861.52	298,043	481,525	0.0521	8,768,336	67.74	129,432	2.5
2021	2,490,064.84	48,235	77,929	0.0313	2,412,136	68.64	35,140	1.5
2022	4,833,861.42	31,255	50,497	0.0104	4,783,365	69.55	68,778	0.5
TOTAL	345,213,948.94	67,925,742	109,682,056		235,531,893		4,086,248	

COMPOSITE ANNUAL ACCRUAL RATE	1.18%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.32
COMPOSITE AVERAGE AGE (YEARS)	16.03
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	56.23

New Jersey - American Water Company

Account #: 304.310 - Structures and Improvements - Treatment - Handl

ALG - Remaining Life

Survivor Curve: R2

ASL: 70

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1994	1,471,872.00	507,740	1,110,811	0.7547	361,061	45.85	7,874	28.5
2001	3,545,196.83	940,479	2,057,535	0.5804	1,487,662	51.43	28,926	21.5
2003	26,407.92	6,387	13,973	0.5291	12,435	53.07	234	19.5
2004	2,091,944.49	481,212	1,052,773	0.5033	1,039,171	53.90	19,280	18.5
2005	7,491.15	1,634	3,575	0.4773	3,916	54.73	72	17.5
2006	225,303.94	46,454	101,630	0.4511	123,674	55.57	2,226	16.5
2008	272,341.33	49,585	108,480	0.3983	163,861	57.26	2,862	14.5
2009	7,760.23	1,319	2,885	0.3717	4,876	58.11	84	13.5
2010	5,142.89	811	1,774	0.3450	3,369	58.96	57	12.5
2013	65,165.34	7,863	17,203	0.2640	47,963	61.55	779	9.5
2015	81,835.69	7,830	17,130	0.2093	64,706	63.30	1,022	7.5
2019	35,311.10	1,590	3,478	0.0985	31,833	66.85	476	3.5
TOTAL	7,835,772.91	2,052,904	4,491,247		3,344,526		63,892	

COMPOSITE ANNUAL ACCRUAL RATE 0.82%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.57

COMPOSITE AVERAGE AGE (YEARS) 21.28

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 51.66

New Jersey - American Water Company

Account #: 304.400 - Structures and Improvements - Transmission and Distribution

ALG - Remaining Life

Survivor Curve: S0.5

ASL: 45

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1909	7,320.00	7,320	7,320	1.0000	0	1.00	0	114.5
1961	19,249.85	15,064	19,250	1.0000	0	9.79	0	61.5
1964	732,001.00	555,149	732,001	1.0000	0	10.87	0	58.5
1965	2,113.00	1,585	2,113	1.0000	0	11.24	0	57.5
1966	688.00	510	688	1.0000	0	11.61	0	56.5
1967	1,500.00	1,100	1,500	1.0000	0	11.99	0	55.5
1968	1,208.00	876	1,208	1.0000	0	12.36	0	54.5
1969	2,199.00	1,576	2,199	1.0000	0	12.75	0	53.5
1970	1,106.00	783	1,106	1.0000	0	13.13	0	52.5
1971	26,933.00	18,839	26,933	1.0000	0	13.52	0	51.5
1973	3,442.01	2,347	3,442	1.0000	0	14.32	0	49.5
1976	7,082.93	4,637	6,939	0.9796	144	15.54	9	46.5
1978	22,950.00	14,594	21,839	0.9516	1,111	16.39	68	44.5
1980	143,238.00	88,332	132,187	0.9229	11,051	17.25	641	42.5
1981	14,883.00	9,032	13,517	0.9082	1,366	17.69	77	41.5
1983	36,623.00	21,493	32,164	0.8782	4,459	18.59	240	39.5
1985	14,507.00	8,215	12,293	0.8474	2,214	19.52	113	37.5
1986	21,356.07	11,868	17,761	0.8316	3,595	19.99	180	36.5
1987	4,501.04	2,453	3,671	0.8156	830	20.47	41	35.5
1988	2,289,029.00	1,222,733	1,829,803	0.7994	459,226	20.96	21,907	34.5
1989	3,860.40	2,020	3,022	0.7829	838	21.46	39	33.5
1990	2,190.23	1,121	1,678	0.7661	512	21.96	23	32.5
1991	19,061.36	9,541	14,277	0.7490	4,784	22.48	213	31.5
1992	2,595.69	1,269	1,899	0.7317	697	23.00	30	30.5
1993	4,932.30	2,353	3,522	0.7140	1,411	23.53	60	29.5
1994	50,396.97	23,441	35,079	0.6960	15,318	24.07	636	28.5
1995	12,960.00	5,870	8,784	0.6778	4,176	24.62	170	27.5
1996	14,903.83	6,565	9,824	0.6592	5,080	25.18	202	26.5

New Jersey - American Water Company

Account #: 304.400 - Structures and Improvements - Transmission and Distribution

ALG - Remaining Life

Survivor Curve: S0.5

ASL: 45

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1997	18,449.17	7,893	11,811	0.6402	6,638	25.75	258	25.5
1998	50,793.00	21,074	31,537	0.6209	19,256	26.33	731	24.5
1999	61,637.56	24,764	37,058	0.6012	24,579	26.92	913	23.5
2000	36,318.63	14,105	21,108	0.5812	15,211	27.52	553	22.5
2001	360,456.52	135,066	202,125	0.5607	158,332	28.14	5,627	21.5
2002	52,509.58	18,944	28,350	0.5399	24,159	28.76	840	20.5
2003	431,250.17	149,463	223,669	0.5187	207,582	29.40	7,060	19.5
2004	5,761.96	1,914	2,864	0.4970	2,898	30.06	96	18.5
2005	29,745.06	9,438	14,124	0.4748	15,621	30.72	508	17.5
2006	587,460.47	177,539	265,685	0.4523	321,775	31.40	10,248	16.5
2007	202,851.50	58,180	87,065	0.4292	115,786	32.09	3,608	15.5
2008	615,629.41	166,887	249,744	0.4057	365,886	32.80	11,155	14.5
2009	203,525.36	51,905	77,675	0.3816	125,851	33.52	3,754	13.5
2010	138,115.90	32,956	49,319	0.3571	88,797	34.26	2,592	12.5
2011	850,422.94	188,666	282,337	0.3320	568,086	35.02	16,223	11.5
2012	214,640.26	43,943	65,760	0.3064	148,881	35.79	4,160	10.5
2013	6,747.08	1,263	1,891	0.2802	4,857	36.57	133	9.5
2014	590,698.83	100,037	149,704	0.2534	440,995	37.38	11,798	8.5
2015	2,679,019.61	404,723	605,662	0.2261	2,073,358	38.20	54,274	7.5
2016	624,846.48	82,722	123,793	0.1981	501,054	39.04	12,834	6.5
2017	2,393,208.80	271,135	405,750	0.1695	1,987,459	39.90	49,809	5.5
2018	9,093,529.14	852,742	1,276,117	0.1403	7,817,412	40.78	191,697	4.5
2019	403,211.89	29,755	44,528	0.1104	358,684	41.68	8,606	3.5
2020	15,165.31	809	1,211	0.0798	13,954	42.60	328	2.5
2022	38,546.97	423	633	0.0164	37,914	44.51	852	0.5

New Jersey - American Water Company

Account #: 304.400 - Structures and Improvements - Transmission and Distribution

ALG - Remaining Life

Survivor Curve: S0.5

ASL: 45

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	23,167,372.28	4,887,031	7,205,535		15,961,837		423,306	
COMPOSITE ANNUAL ACCRUAL RATE				1.83%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.31				
COMPOSITE AVERAGE AGE (YEARS)				12.30				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				35.51				

New Jersey - American Water Company

Account #: 304.500 - Structures and Improvements - General

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life
 Survivor Curve: R1.5
 ASL: 30
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1955	3,084.60	3,085	1,967	0.6375	1,118	1.00	1,118	67.5
1960	2,646.30	2,646	1,687	0.6375	959	1.00	959	62.5
1965	7,560.49	7,434	4,739	0.6268	2,821	1.00	2,821	57.5
1970	2,660.15	2,457	1,566	0.5888	1,094	2.29	478	52.5
1972	8,618.14	7,816	4,982	0.5781	3,636	2.79	1,302	50.5
1974	666.01	593	378	0.5674	288	3.30	87	48.5
1975	2,588.71	2,281	1,454	0.5618	1,134	3.56	319	47.5
1976	500.00	436	278	0.5560	222	3.83	58	46.5
1977	1,464.81	1,264	806	0.5502	659	4.11	160	45.5
1978	19,337.00	16,506	10,522	0.5441	8,815	4.39	2,007	44.5
1979	10,940.00	9,232	5,885	0.5379	5,055	4.68	1,079	43.5
1980	2,107.10	1,757	1,120	0.5316	987	4.98	198	42.5
1981	12,592.00	10,374	6,613	0.5252	5,979	5.28	1,131	41.5
1982	17,384.00	14,141	9,014	0.5185	8,370	5.60	1,495	40.5
1983	8,511.40	6,832	4,355	0.5117	4,156	5.92	702	39.5
1984	34,342.66	27,188	17,331	0.5047	17,011	6.25	2,722	38.5
1985	12,304.41	9,600	6,120	0.4974	6,185	6.59	938	37.5
1986	73,976.08	56,840	36,232	0.4898	37,744	6.95	5,431	36.5
1987	27,138.70	20,517	13,078	0.4819	14,060	7.32	1,921	35.5
1988	1,820.00	1,353	862	0.4737	958	7.71	124	34.5
1989	653,757.56	477,094	304,124	0.4652	349,634	8.11	43,128	33.5
1990	362,440.45	259,451	165,388	0.4563	197,053	8.52	23,116	32.5
1991	56,488.02	39,618	25,255	0.4471	31,233	8.96	3,486	31.5
1992	30,631.33	21,022	13,400	0.4375	17,231	9.41	1,831	30.5
1993	42,860.47	28,744	18,323	0.4275	24,538	9.88	2,483	29.5
1994	15,333.30	10,034	6,396	0.4172	8,937	10.37	862	28.5
1995	19,419.01	12,381	7,893	0.4064	11,527	10.87	1,060	27.5
1996	16,705.32	10,361	6,604	0.3953	10,101	11.39	887	26.5

New Jersey - American Water Company

Account #: 304.500 - Structures and Improvements - General

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R1.5

ASL: 30

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1997	56,982.37	34,317	21,876	0.3839	35,107	11.93	2,942	25.5
1998	56,455.02	32,954	21,006	0.3721	35,449	12.49	2,838	24.5
1999	6,836,605.36	3,860,272	2,460,734	0.3599	4,375,871	13.06	335,044	23.5
2000	7,746.28	4,222	2,691	0.3474	5,055	13.65	370	22.5
2001	155,484.17	81,618	52,027	0.3346	103,457	14.25	7,259	21.5
2002	676,288.33	341,056	217,407	0.3215	458,882	14.87	30,858	20.5
2003	1,224,285.43	591,583	377,105	0.3080	847,180	15.50	54,643	19.5
2004	39,489.02	18,229	11,620	0.2943	27,869	16.15	1,725	18.5
2005	229,453.06	100,869	64,299	0.2802	165,154	16.81	9,824	17.5
2006	3,483,179.25	1,453,060	926,254	0.2659	2,556,925	17.49	146,235	16.5
2007	785,622.40	309,772	197,465	0.2513	588,158	18.17	32,368	15.5
2008	2,836,689.22	1,052,572	670,963	0.2365	2,165,726	18.87	114,781	14.5
2009	923,696.52	320,938	204,582	0.2215	719,114	19.58	36,734	13.5
2010	3,116,618.06	1,008,179	642,665	0.2062	2,473,953	20.30	121,897	12.5
2011	3,216,866.81	962,482	613,535	0.1907	2,603,331	21.02	123,826	11.5
2012	2,537,933.31	696,940	444,265	0.1751	2,093,668	21.76	96,209	10.5
2013	1,451,748.00	362,530	231,095	0.1592	1,220,653	22.51	54,231	9.5
2014	2,360,637.33	530,100	337,913	0.1431	2,022,724	23.26	86,949	8.5
2015	2,871,075.80	571,724	364,446	0.1269	2,506,630	24.03	104,330	7.5
2016	289,619.94	50,229	32,019	0.1106	257,601	24.80	10,388	6.5
2017	2,685,885.04	396,095	252,491	0.0940	2,433,394	25.58	95,144	5.5
2018	34,261,565.57	4,154,402	2,648,228	0.0773	31,613,338	26.36	1,199,186	4.5
2019	3,531,979.75	334,723	213,369	0.0604	3,318,610	27.16	122,201	3.5
2020	18,815,364.73	1,279,976	815,922	0.0434	17,999,443	27.96	643,776	2.5
2021	2,454,072.09	100,700	64,191	0.0262	2,389,881	28.77	83,071	1.5
2022	12,061,194.40	166,156	105,916	0.0088	11,955,278	29.59	404,076	0.5

New Jersey - American Water Company

Account #: 304.500 - Structures and Improvements - General

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R1.5

ASL: 30

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	108,414,415.28	19,876,757	12,670,460		95,743,955		4,022,808	
COMPOSITE ANNUAL ACCRUAL RATE				3.71%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.12				
COMPOSITE AVERAGE AGE (YEARS)				7.19				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				24.50				

New Jersey - American Water Company

Account #: 304.600 - Structures and Improvements - Office Buildings

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: S0

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1892	1,128.92	1,129	1,128	0.9994	1	1.00	1	131.5
1907	3,486.72	3,487	3,484	0.9994	2	1.00	2	116.5
1913	1,073.61	1,074	1,073	0.9994	1	1.00	1	110.5
1923	3,046.66	3,047	3,045	0.9994	2	1.00	2	100.5
1934	1,843.04	1,816	1,815	0.9849	28	1.00	28	88.5
1941	134.34	125	125	0.9294	9	3.15	3	81.5
1945	125.00	112	112	0.8962	13	4.65	3	77.5
1949	19,860.92	17,138	17,127	0.8623	2,734	6.17	443	73.5
1956	283.00	227	227	0.8018	56	8.90	6	66.5
1957	105.25	84	83	0.7931	22	9.29	2	65.5
1959	6,165.89	4,783	4,780	0.7753	1,385	10.09	137	63.5
1961	167,183.47	126,708	126,627	0.7574	40,557	10.89	3,723	61.5
1964	133.64	98	98	0.7302	36	12.12	3	58.5
1965	338,172.48	244,009	243,853	0.7211	94,320	12.53	7,527	57.5
1967	630.00	443	443	0.7026	187	13.36	14	55.5
1969	5,735.87	3,926	3,923	0.6840	1,813	14.20	128	53.5
1970	2,448.25	1,653	1,651	0.6746	797	14.63	54	52.5
1971	401,676.41	267,318	267,146	0.6651	134,530	15.05	8,938	51.5
1972	75.00	49	49	0.6556	26	15.48	2	50.5
1973	1,721.32	1,113	1,112	0.6459	609	15.91	38	49.5
1977	16,491.42	10,015	10,009	0.6069	6,482	17.67	367	45.5
1978	1,150.35	687	687	0.5970	464	18.12	26	44.5
1979	7,521.52	4,418	4,415	0.5870	3,106	18.57	167	43.5
1980	7,038.82	4,063	4,061	0.5769	2,978	19.02	157	42.5
1981	6,514.39	3,694	3,692	0.5668	2,822	19.48	145	41.5
1982	16,576.76	9,231	9,225	0.5565	7,352	19.94	369	40.5
1983	66,918.61	36,574	36,550	0.5462	30,369	20.41	1,488	39.5
1984	19,700.45	10,562	10,555	0.5358	9,145	20.87	438	38.5

New Jersey - American Water Company

Account #: 304.600 - Structures and Improvements - Office Buildings

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: S0

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1985	10,189.00	5,355	5,352	0.5253	4,837	21.35	227	37.5
1986	46,961.66	24,186	24,170	0.5147	22,791	21.82	1,044	36.5
1987	233,284.60	117,648	117,572	0.5040	115,713	22.31	5,187	35.5
1989	55,049.50	26,567	26,550	0.4823	28,500	23.28	1,224	33.5
1990	944,179.93	445,263	444,977	0.4713	499,203	23.78	20,994	32.5
1991	123,375.47	56,810	56,773	0.4602	66,602	24.28	2,743	31.5
1992	172,743.72	77,599	77,549	0.4489	95,195	24.79	3,841	30.5
1993	22,039.57	9,650	9,644	0.4376	12,396	25.30	490	29.5
1994	46,457.86	19,807	19,794	0.4261	26,664	25.81	1,033	28.5
1995	1,970,428.30	817,169	816,644	0.4145	1,153,784	26.34	43,807	27.5
1996	3,043,284.12	1,226,282	1,225,494	0.4027	1,817,790	26.87	67,658	26.5
1997	354,597.97	138,658	138,569	0.3908	216,029	27.40	7,883	25.5
1998	5,426.55	2,056	2,055	0.3787	3,371	27.95	121	24.5
1999	2,251.94	826	825	0.3665	1,427	28.50	50	23.5
2000	4,477.34	1,587	1,586	0.3541	2,892	29.05	100	22.5
2001	1,203.53	411	411	0.3416	792	29.62	27	21.5
2002	1,419.99	467	467	0.3288	953	30.19	32	20.5
2003	6,958.05	2,199	2,198	0.3159	4,760	30.78	155	19.5
2004	728,272.97	220,619	220,477	0.3027	507,796	31.37	16,188	18.5
2005	1,685,271.03	488,008	487,695	0.2894	1,197,577	31.97	37,460	17.5
2006	252,527.70	69,693	69,648	0.2758	182,879	32.58	5,613	16.5
2007	566,571.27	148,529	148,434	0.2620	418,137	33.20	12,593	15.5
2008	594,230.40	147,416	147,321	0.2479	446,909	33.84	13,208	14.5
2009	413,698.81	96,697	96,635	0.2336	317,064	34.48	9,195	13.5
2013	28,053.27	4,862	4,858	0.1732	23,195	37.20	623	9.5
2014	64,378.52	10,128	10,121	0.1572	54,257	37.92	1,431	8.5
2015	119,861.95	16,891	16,880	0.1408	102,982	38.66	2,664	7.5
2016	85,202.54	10,573	10,566	0.1240	74,636	39.42	1,894	6.5

New Jersey - American Water Company

Account #: 304.600 - Structures and Improvements - Office Buildings

ALG - Remaining Life

Survivor Curve: S0

ASL: 45

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2017	2,128.63	227	227	0.1067	1,901	40.19	47	5.5
2018	142,746.69	12,700	12,692	0.0889	130,055	41.00	3,172	4.5
2019	45,026.15	3,176	3,174	0.0705	41,852	41.83	1,001	3.5
2020	11,132,674.46	572,837	572,469	0.0514	10,560,205	42.68	247,401	2.5
2021	34,589.40	1,093	1,093	0.0316	33,497	43.58	769	1.5
2022	35,567,742.24	385,789	385,541	0.0108	35,182,201	44.51	790,400	0.5
TOTAL	59,604,247.24	5,919,359	5,915,557		53,688,690		1,324,487	

COMPOSITE ANNUAL ACCRUAL RATE 2.22%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.10

COMPOSITE AVERAGE AGE (YEARS) 6.33

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 40.53

New Jersey - American Water Company

Account #: 304.610 - Structures and Improvements - HVAC

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: S0

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2007	3,042.74	798	238	0.0781	2,805	33.20	84	15.5
2019	29,024.99	2,047	610	0.0210	28,415	41.83	679	3.5
2020	1,221,513.16	62,854	18,729	0.0153	1,202,784	42.68	28,178	2.5
2021	1,436,637.44	45,416	13,533	0.0094	1,423,104	43.58	32,657	1.5
TOTAL	2,690,218.33	111,115	33,110		2,657,108		61,598	

COMPOSITE ANNUAL ACCRUAL RATE 2.29%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.01

COMPOSITE AVERAGE AGE (YEARS) 1.99

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 43.14

New Jersey - American Water Company

Account #: 304.700 - Structures and Improvements - Stores, Shop and Garage Buildings

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 50

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1911	599.40	599	583	0.9718	17	1.00	17	111.5
1925	299.83	300	291	0.9718	8	1.00	8	97.5
1930	475.00	475	462	0.9718	13	1.00	13	92.5
1932	422.14	422	410	0.9718	12	1.00	12	90.5
1940	144.33	137	133	0.9194	12	2.70	4	82.5
1962	22,297.04	18,709	18,182	0.8155	4,115	8.05	511	60.5
1965	487.00	399	388	0.7971	99	8.99	11	57.5
1971	278,482.28	215,655	209,580	0.7526	68,902	11.28	6,108	51.5
1972	3,864.66	2,959	2,875	0.7440	989	11.72	84	50.5
1973	31,242.00	23,631	22,966	0.7351	8,276	12.18	679	49.5
1974	2,032.00	1,518	1,475	0.7258	557	12.66	44	48.5
1979	6,107.12	4,239	4,120	0.6746	1,987	15.29	130	43.5
1981	71,638.64	48,054	46,700	0.6519	24,938	16.46	1,515	41.5
1982	14,315.22	9,429	9,163	0.6401	5,152	17.07	302	40.5
1983	76,594.61	49,499	48,105	0.6280	28,489	17.69	1,611	39.5
1984	41,181.06	26,091	25,356	0.6157	15,825	18.32	864	38.5
1985	1,375,923.11	853,927	829,874	0.6031	546,049	18.97	28,786	37.5
1986	3,205,010.19	1,946,775	1,891,939	0.5903	1,313,071	19.63	66,894	36.5
1987	31,765.26	18,867	18,336	0.5772	13,429	20.30	661	35.5
1988	2,533.37	1,470	1,429	0.5639	1,105	20.99	53	34.5
1989	193,550.57	109,616	106,529	0.5504	87,022	21.68	4,013	33.5
1990	1,708,034.26	943,164	916,597	0.5366	791,437	22.39	35,347	32.5
1991	56,449.44	30,360	29,505	0.5227	26,945	23.11	1,166	31.5
1993	59,352.52	30,178	29,328	0.4941	30,025	24.58	1,222	29.5
1994	4,100.00	2,023	1,966	0.4796	2,134	25.33	84	28.5
1995	12,215.77	5,842	5,678	0.4648	6,538	26.09	251	27.5
1996	8,044.78	3,724	3,619	0.4498	4,426	26.86	165	26.5
1997	8,976.75	4,015	3,902	0.4347	5,074	27.63	184	25.5

New Jersey - American Water Company

Account #: 304.700 - Structures and Improvements - Stores, Shop and Garage Buildings

ALG - Remaining Life
 Survivor Curve: R2.5
 ASL: 50
 Net Salvage: 0%
 Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1998	1,896.90	819	796	0.4194	1,101	28.42	39	24.5
2001	166,407.32	63,773	61,976	0.3724	104,431	30.84	3,386	21.5
2002	4,166.15	1,528	1,485	0.3564	2,681	31.66	85	20.5
2004	32,714.05	10,907	10,599	0.3240	22,115	33.33	663	18.5
2005	77,772.27	24,612	23,919	0.3075	53,854	34.18	1,576	17.5
2007	70,612.41	19,924	19,362	0.2742	51,250	35.89	1,428	15.5
2008	1,901,877.89	503,590	489,405	0.2573	1,412,473	36.76	38,423	14.5
2010	192,589.24	44,227	42,981	0.2232	149,608	38.52	3,884	12.5
2011	19,926.12	4,222	4,103	0.2059	15,823	39.41	402	11.5
2012	14,201.64	2,755	2,677	0.1885	11,524	40.30	286	10.5
2013	71,729.96	12,624	12,268	0.1710	59,462	41.20	1,443	9.5
2015	61,116.79	8,535	8,294	0.1357	52,822	43.02	1,228	7.5
2017	18,488.93	1,902	1,849	0.1000	16,640	44.86	371	5.5
2018	7,270.33	613	596	0.0820	6,674	45.78	146	4.5
2020	5,180.18	244	237	0.0458	4,943	47.65	104	2.5
2021	64,856.98	1,836	1,784	0.0275	63,073	48.58	1,298	1.5
TOTAL	9,926,945.51	5,054,187	4,911,824		5,015,122		205,501	

COMPOSITE ANNUAL ACCRUAL RATE	2.07%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.49
COMPOSITE AVERAGE AGE (YEARS)	30.31
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	24.54

New Jersey - American Water Company

Account #: 304.800 - Structures and Improvements - Miscellaneous

ALG - Remaining Life

Survivor Curve: S1.5

ASL: 40

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1900	3,233.07	3,233	3,233	1.0000	0	1.00	0	122.5
1913	2,457.67	2,458	2,458	1.0000	0	1.00	0	109.5
1914	508.35	508	508	1.0000	0	1.00	0	108.5
1917	245.51	246	246	1.0000	0	1.00	0	105.5
1918	1,069.08	1,069	1,069	1.0000	0	1.00	0	104.5
1924	8,582.79	8,583	8,583	1.0000	0	1.00	0	98.5
1927	46.85	47	47	1.0000	0	1.00	0	95.5
1928	708.80	709	709	1.0000	0	1.00	0	94.5
1929	172.93	173	173	1.0000	0	1.00	0	93.5
1937	11.90	12	12	1.0000	0	1.00	0	85.5
1940	469.20	469	469	1.0000	0	1.00	0	82.5
1941	395.24	395	395	1.0000	0	1.00	0	81.5
1942	1,041.57	1,042	1,042	1.0000	0	1.00	0	80.5
1943	3,505.65	3,462	3,506	1.0000	0	1.00	0	79.5
1944	116.61	115	117	1.0000	0	1.00	0	78.5
1945	613.42	602	613	1.0000	0	1.00	0	77.5
1948	226.20	218	226	1.0000	0	1.49	0	74.5
1949	1,954.46	1,870	1,954	1.0000	0	1.74	0	73.5
1950	3,926.79	3,732	3,927	1.0000	0	1.99	0	72.5
1951	1,616.57	1,526	1,617	1.0000	0	2.24	0	71.5
1953	10,204.73	9,505	10,205	1.0000	0	2.74	0	69.5
1959	2,962.34	2,648	2,962	1.0000	0	4.25	0	63.5
1960	572.36	508	572	1.0000	0	4.51	0	62.5
1961	291.89	257	292	1.0000	0	4.76	0	61.5
1962	948.72	830	949	1.0000	0	5.02	0	60.5
1964	300.00	258	300	1.0000	0	5.55	0	58.5
1965	299.89	256	300	1.0000	0	5.82	0	57.5
1973	10,062.50	8,013	10,063	1.0000	0	8.15	0	49.5

New Jersey - American Water Company

Account #: 304.800 - Structures and Improvements - Miscellaneous

ALG - Remaining Life

Survivor Curve: S1.5

ASL: 40

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1974	536.61	423	537	1.0000	0	8.47	0	48.5
1977	5,846.96	4,464	5,847	1.0000	0	9.46	0	45.5
1981	4,546.50	3,306	4,547	1.0000	0	10.91	0	41.5
1982	56,333.05	40,423	56,333	1.0000	0	11.30	0	40.5
1986	12,800.00	8,655	12,800	1.0000	0	12.95	0	36.5
1988	1,059,616.59	692,616	1,059,617	1.0000	0	13.85	0	34.5
1989	201,396.10	129,272	201,396	1.0000	0	14.32	0	33.5
1990	8,415.55	5,300	8,416	1.0000	0	14.81	0	32.5
1991	1,007,554.51	621,938	1,007,555	1.0000	0	15.31	0	31.5
1992	33,347.22	20,155	33,347	1.0000	0	15.82	0	30.5
1993	24,792.76	14,656	24,793	1.0000	0	16.35	0	29.5
1994	1,441,960.27	832,712	1,441,960	1.0000	0	16.90	0	28.5
1996	820,532.16	450,382	820,532	1.0000	0	18.04	0	26.5
1998	105,086.55	54,490	105,087	1.0000	0	19.26	0	24.5
1999	36,205.56	18,199	36,206	1.0000	0	19.89	0	23.5
2001	107,589.82	50,511	107,590	1.0000	0	21.22	0	21.5
2002	12,850.72	5,811	12,851	1.0000	0	21.91	0	20.5
2003	18,521.74	8,045	18,522	1.0000	0	22.63	0	19.5
2004	5,809.15	2,417	5,809	1.0000	0	23.36	0	18.5
2005	89,445.03	35,531	89,445	1.0000	0	24.11	0	17.5
2006	44,478.45	16,810	44,478	1.0000	0	24.88	0	16.5
2007	190,399.95	68,189	190,400	1.0000	0	25.67	0	15.5
2019	245,942.08	21,390	245,942	1.0000	0	36.52	0	3.5
2021	5,472.24	205	4,987	0.9114	485	38.50	13	1.5
2022	346,411.67	4,329	105,362	0.3042	241,050	39.50	6,103	0.5

New Jersey - American Water Company

Account #: 304.800 - Structures and Improvements - Miscellaneous

ALG - Remaining Life

Survivor Curve: S1.5

ASL: 40

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	5,942,436.33	3,162,969	5,700,902		241,535		6,116	
COMPOSITE ANNUAL ACCRUAL RATE				0.10%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.96				
COMPOSITE AVERAGE AGE (YEARS)				26.97				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				18.71				

New Jersey - American Water Company

Account #: 305.000 - Collecting and Impounding Reservoirs

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: S1

ASL: 90

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1901	100,114.50	81,030	47,106	0.4705	53,008	17.16	3,090	121.5
1907	358.65	282	164	0.4573	195	19.21	10	115.5
1913	24,509.00	18,699	10,870	0.4435	13,639	21.34	639	109.5
1924	17,386.22	12,466	7,247	0.4168	10,139	25.47	398	98.5
1925	592.84	423	246	0.4143	347	25.86	13	97.5
1926	781.95	554	322	0.4118	460	26.25	18	96.5
1927	22.97	16	9	0.4092	14	26.65	1	95.5
1928	116,010.00	81,138	47,169	0.4066	68,841	27.05	2,545	94.5
1929	8,864.18	6,160	3,581	0.4040	5,283	27.46	192	93.5
1930	429,382.61	296,443	172,334	0.4014	257,048	27.86	9,225	92.5
1931	26,743.96	18,342	10,663	0.3987	16,081	28.27	569	91.5
1938	1,299.68	849	493	0.3795	806	31.24	26	84.5
1939	916.47	594	345	0.3767	571	31.68	18	83.5
1943	1,013.89	637	370	0.3651	644	33.47	19	79.5
1944	18.26	11	7	0.3620	12	33.93	0	78.5
1946	910.00	558	324	0.3562	586	34.86	17	76.5
1949	2,571.21	1,535	892	0.3470	1,679	36.28	46	73.5
1950	330,361.78	195,409	113,599	0.3439	216,763	36.77	5,896	72.5
1952	194,910.00	113,164	65,787	0.3375	129,123	37.75	3,421	70.5
1954	20,318.47	11,571	6,727	0.3311	13,592	38.75	351	68.5
1956	70,759.35	39,494	22,959	0.3245	47,800	39.77	1,202	66.5
1958	836,108.01	456,997	265,671	0.3177	570,437	40.81	13,979	64.5
1960	230,800.15	123,426	71,752	0.3109	159,048	41.87	3,799	62.5
1962	3,679,305.37	1,923,271	1,118,074	0.3039	2,561,231	42.95	59,626	60.5
1963	110,194.40	56,927	33,094	0.3003	77,100	43.51	1,772	59.5
1964	155,485.00	79,364	46,137	0.2967	109,348	44.06	2,482	58.5
1965	6,089.87	3,070	1,785	0.2931	4,305	44.62	96	57.5
1966	57,363.25	28,559	16,602	0.2894	40,761	45.19	902	56.5

New Jersey - American Water Company

Account #: 305.000 - Collecting and Impounding Reservoirs

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: S1

ASL: 90

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1967	27,733.51	13,630	7,924	0.2857	19,810	45.77	433	55.5
1972	70,959.16	32,533	18,913	0.2665	52,047	48.74	1,068	50.5
1973	30,885.17	13,949	8,109	0.2626	22,776	49.35	462	49.5
1977	5,457.00	2,311	1,344	0.2462	4,113	51.88	79	45.5
1980	130,830.47	52,548	30,548	0.2335	100,282	53.85	1,862	42.5
1981	7,350.00	2,897	1,684	0.2292	5,666	54.52	104	41.5
1982	193,468.62	74,799	43,483	0.2248	149,985	55.20	2,717	40.5
1983	255,097.41	96,672	56,199	0.2203	198,898	55.89	3,559	39.5
1984	3,404,602.34	1,263,841	734,722	0.2158	2,669,881	56.59	47,179	38.5
1985	1,217.65	442	257	0.2112	960	57.30	17	37.5
1986	808,602.58	287,419	167,088	0.2066	641,514	58.01	11,059	36.5
1987	677,803.40	235,490	136,900	0.2020	540,904	58.73	9,210	35.5
1988	1,218,640.99	413,506	240,388	0.1973	978,253	59.46	16,452	34.5
1989	304,077.33	100,683	58,531	0.1925	245,546	60.20	4,079	33.5
1991	7,931.62	2,494	1,450	0.1828	6,482	61.70	105	31.5
1992	34,045.17	10,414	6,054	0.1778	27,991	62.47	448	30.5
1993	17,595.09	5,231	3,041	0.1728	14,554	63.24	230	29.5
1994	96,143.56	27,745	16,129	0.1678	80,014	64.03	1,250	28.5
1995	80,256.00	22,453	13,053	0.1626	67,203	64.82	1,037	27.5
1996	2,767.00	749	436	0.1575	2,331	65.62	36	26.5
1997	747,336.53	195,690	113,763	0.1522	633,574	66.43	9,537	25.5
1998	771,695.39	195,037	113,383	0.1469	658,313	67.25	9,789	24.5
1999	106,788.51	26,006	15,118	0.1416	91,670	68.08	1,346	23.5
2000	767,683.41	179,796	104,523	0.1362	663,161	68.92	9,622	22.5
2003	46,363.24	9,533	5,542	0.1195	40,822	71.50	571	19.5
2011	82,606.13	10,322	6,000	0.0726	76,606	78.75	973	11.5
2012	116,072.51	13,284	7,722	0.0665	108,350	79.70	1,359	10.5
2013	13,090.19	1,359	790	0.0604	12,300	80.65	153	9.5

New Jersey - American Water Company

Account #: 305.000 - Collecting and Impounding Reservoirs

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: S1

ASL: 90

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2014	2,244,828.90	209,169	121,598	0.0542	2,123,231	81.61	26,016	8.5
2016	3,054,030.86	218,696	127,137	0.0416	2,926,894	83.56	35,029	6.5
2018	413,817.10	20,599	11,975	0.0289	401,842	85.52	4,699	4.5
TOTAL	22,162,968.88	7,290,286	4,238,135		17,924,834		310,832	

COMPOSITE ANNUAL ACCRUAL RATE 1.40%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.19

COMPOSITE AVERAGE AGE (YEARS) 36.16

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 60.40

New Jersey - American Water Company

Account #: 306.000 - Lake, River and Other Intakes

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R3

ASL: 55

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1945	8,515.16	7,924	5,176	0.6079	3,339	3.82	874	77.5
1949	5,748.35	5,242	3,424	0.5957	2,324	4.85	480	73.5
1950	88,918.00	80,661	52,692	0.5926	36,226	5.11	7,093	72.5
1957	21,967.24	19,145	12,506	0.5693	9,461	7.07	1,339	65.5
1958	775.00	671	438	0.5656	337	7.38	46	64.5
1959	21,248.52	18,270	11,935	0.5617	9,314	7.71	1,208	63.5
1964	102,463.58	84,649	55,297	0.5397	47,166	9.56	4,932	58.5
1967	10,999.32	8,826	5,766	0.5242	5,234	10.87	482	55.5
1968	68.59	54	36	0.5186	33	11.34	3	54.5
1970	985.00	764	499	0.5068	486	12.33	39	52.5
1981	16,824.32	11,029	7,205	0.4282	9,619	18.94	508	41.5
1982	700.00	450	294	0.4201	406	19.63	21	40.5
1986	6,000.00	3,545	2,316	0.3860	3,684	22.50	164	36.5
1987	32,742.73	18,901	12,347	0.3771	20,396	23.25	877	35.5
1989	94,957.22	52,182	34,088	0.3590	60,869	24.78	2,457	33.5
1992	16,530.55	8,374	5,470	0.3309	11,060	27.14	408	30.5
1994	295,717.09	141,078	92,160	0.3116	203,557	28.76	7,078	28.5
1996	8,898,149.88	3,976,567	2,597,714	0.2919	6,300,435	30.42	207,111	26.5
2002	9,641.78	3,400	2,221	0.2304	7,421	35.60	208	20.5
2005	81,100.98	24,626	16,087	0.1984	65,014	38.30	1,698	17.5
2006	16,558.31	4,753	3,105	0.1875	13,453	39.21	343	16.5
2008	176,835.11	44,830	29,285	0.1656	147,550	41.06	3,594	14.5
2009	52,124.26	12,332	8,056	0.1545	44,069	41.99	1,050	13.5
2011	38,178.63	7,728	5,048	0.1322	33,130	43.87	755	11.5
2012	85,272.74	15,791	10,316	0.1210	74,957	44.82	1,673	10.5
2013	16,805.54	2,821	1,843	0.1097	14,963	45.77	327	9.5
2017	218,884.59	21,415	13,990	0.0639	204,895	49.62	4,129	5.5
2018	13,327.83	1,068	698	0.0524	12,630	50.59	250	4.5

New Jersey - American Water Company

Account #: 306.000 - Lake, River and Other Intakes

ALG - Remaining Life

Survivor Curve: R3

ASL: 55

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2022	23,854.30	214	139	0.0058	23,715	54.51	435	0.5
TOTAL	10,355,894.62	4,577,309	2,990,153		7,365,742		249,582	

COMPOSITE ANNUAL ACCRUAL RATE 2.41%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.29

COMPOSITE AVERAGE AGE (YEARS) 26.55

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 30.69

New Jersey - American Water Company

Account #: 307.000 - Wells and Springs

ALG - Remaining Life

Survivor Curve: R3

ASL: 50

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1906	91.17	91	91	1.0000	0	1.00	0	116.5
1923	677.05	677	677	1.0000	0	1.00	0	99.5
1926	300,794.49	300,794	300,794	1.0000	0	1.00	0	96.5
1931	6,408.90	6,409	6,409	1.0000	0	1.00	0	91.5
1933	313,239.93	313,240	313,240	1.0000	0	1.00	0	89.5
1936	9,591.00	9,591	9,591	1.0000	0	1.00	0	86.5
1937	8,644.49	8,644	8,644	1.0000	0	1.00	0	85.5
1939	376,736.14	372,969	376,736	1.0000	0	1.00	0	83.5
1940	18,334.34	18,108	18,334	1.0000	0	1.00	0	82.5
1942	7,864.59	7,705	7,865	1.0000	0	1.01	0	80.5
1949	10,621.75	10,049	10,622	1.0000	0	2.69	0	73.5
1950	13,184.63	12,407	13,185	1.0000	0	2.95	0	72.5
1951	3,453.90	3,232	3,454	1.0000	0	3.21	0	71.5
1953	13,750.42	12,728	13,750	1.0000	0	3.72	0	69.5
1954	9,523.11	8,766	9,523	1.0000	0	3.97	0	68.5
1955	1,394.94	1,277	1,395	1.0000	0	4.23	0	67.5
1956	52,942.82	48,189	52,943	1.0000	0	4.49	0	66.5
1958	30,887.42	27,790	30,887	1.0000	0	5.01	0	64.5
1959	276.57	247	277	1.0000	0	5.28	0	63.5
1960	149,447.96	132,834	149,448	1.0000	0	5.56	0	62.5
1961	90,747.43	80,145	90,747	1.0000	0	5.84	0	61.5
1962	31,265.18	27,429	31,265	1.0000	0	6.13	0	60.5
1963	34,654.56	30,192	34,655	1.0000	0	6.44	0	59.5
1964	112,464.85	97,271	112,465	1.0000	0	6.75	0	58.5
1965	208,421.19	178,888	208,421	1.0000	0	7.08	0	57.5
1966	50,315.25	42,839	50,315	1.0000	0	7.43	0	56.5
1967	168,444.29	142,198	168,444	1.0000	0	7.79	0	55.5
1968	28,813.03	24,106	28,813	1.0000	0	8.17	0	54.5

New Jersey - American Water Company

Account #: 307.000 - Wells and Springs

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R3

ASL: 50

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1969	110,980.27	91,973	110,980	1.0000	0	8.56	0	53.5
1970	221,585.65	181,805	221,586	1.0000	0	8.98	0	52.5
1971	54,269.84	44,059	54,270	1.0000	0	9.41	0	51.5
1972	49,021.75	39,356	49,022	1.0000	0	9.86	0	50.5
1973	574,664.29	455,964	574,664	1.0000	0	10.33	0	49.5
1974	7,307.34	5,727	7,307	1.0000	0	10.82	0	48.5
1975	8,415.13	6,509	8,317	0.9883	99	11.32	9	47.5
1976	191,236.73	145,911	186,424	0.9748	4,812	11.85	406	46.5
1977	238.38	179	229	0.9609	9	12.40	1	45.5
1978	38,756.55	28,711	36,683	0.9465	2,073	12.96	160	44.5
1980	2,053,456.32	1,472,748	1,881,665	0.9163	171,791	14.14	12,149	42.5
1981	665,108.99	468,828	599,000	0.9006	66,109	14.76	4,480	41.5
1982	335,641.23	232,346	296,858	0.8845	38,783	15.39	2,520	40.5
1983	485,419.64	329,739	421,293	0.8679	64,126	16.04	3,999	39.5
1984	594,124.00	395,701	505,570	0.8510	88,554	16.70	5,303	38.5
1985	287,902.93	187,848	240,005	0.8336	47,898	17.38	2,756	37.5
1986	288,232.82	184,075	235,185	0.8160	53,048	18.07	2,936	36.5
1987	253,808.43	158,510	202,522	0.7979	51,287	18.77	2,732	35.5
1988	354,557.16	216,336	276,403	0.7796	78,154	19.49	4,010	34.5
1989	2,354,792.57	1,402,369	1,791,745	0.7609	563,047	20.22	27,842	33.5
1990	405,189.32	235,283	300,611	0.7419	104,579	20.97	4,988	32.5
1991	3,326,438.19	1,881,344	2,403,711	0.7226	922,727	21.72	42,480	31.5
1992	1,307,580.47	719,487	919,257	0.7030	388,324	22.49	17,268	30.5
1993	1,955,877.95	1,045,787	1,336,156	0.6831	619,722	23.27	26,637	29.5
1994	1,274,375.24	661,296	844,909	0.6630	429,467	24.05	17,854	28.5
1995	243,418.06	122,423	156,415	0.6426	87,004	24.85	3,501	27.5
1996	39,085.77	19,025	24,307	0.6219	14,779	25.66	576	26.5
1997	757,389.14	356,234	455,144	0.6009	302,245	26.48	11,413	25.5

New Jersey - American Water Company

Account #: 307.000 - Wells and Springs

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R3

ASL: 50

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1998	2,296,720.72	1,042,136	1,331,491	0.5797	965,230	27.31	35,340	24.5
1999	452,676.61	197,801	252,722	0.5583	199,955	28.15	7,103	23.5
2000	394,580.12	165,715	211,727	0.5366	182,853	29.00	6,305	22.5
2001	522,894.57	210,629	269,111	0.5147	253,784	29.86	8,499	21.5
2002	177,854.45	68,557	87,592	0.4925	90,263	30.73	2,938	20.5
2003	799,713.17	294,248	375,948	0.4701	423,766	31.60	13,409	19.5
2004	1,572,714.83	550,840	703,784	0.4475	868,931	32.49	26,747	18.5
2005	285,989.29	95,059	121,453	0.4247	164,536	33.38	4,929	17.5
2006	654,461.40	205,743	262,868	0.4017	391,593	34.28	11,423	16.5
2007	1,747,055.35	517,474	661,153	0.3784	1,085,902	35.19	30,858	15.5
2008	2,066,184.22	574,149	733,565	0.3550	1,332,619	36.11	36,908	14.5
2009	942,338.79	244,461	312,338	0.3314	630,001	37.03	17,014	13.5
2010	529,370.91	127,487	162,885	0.3077	366,486	37.96	9,655	12.5
2011	2,914,665.51	647,372	827,119	0.2838	2,087,547	38.89	53,672	11.5
2012	3,347,988.72	680,546	869,503	0.2597	2,478,485	39.84	62,216	10.5
2013	1,386,943.90	255,640	326,620	0.2355	1,060,324	40.78	25,998	9.5
2014	2,609,933.44	431,325	551,085	0.2111	2,058,848	41.74	49,329	8.5
2015	1,535,418.40	224,338	286,627	0.1867	1,248,792	42.69	29,249	7.5
2016	863,181.65	109,506	139,911	0.1621	723,271	43.66	16,567	6.5
2017	1,247,249.75	134,121	171,360	0.1374	1,075,890	44.62	24,110	5.5
2018	1,488,714.60	131,194	167,621	0.1126	1,321,094	45.59	28,975	4.5
2019	3,154,755.88	216,564	276,695	0.0877	2,878,061	46.57	61,804	3.5
2020	4,437,134.77	217,878	278,373	0.0627	4,158,762	47.54	87,470	2.5
2021	5,143,964.90	151,752	193,887	0.0377	4,950,078	48.52	102,011	1.5
2022	2,519,850.49	24,809	31,698	0.0126	2,488,153	49.51	50,258	0.5

New Jersey - American Water Company

Account #: 307.000 - Wells and Springs

ALG - Remaining Life

Survivor Curve: R3

ASL: 50

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	63,384,222.00	20,527,737	25,800,366		37,583,856		996,807	
COMPOSITE ANNUAL ACCRUAL RATE				1.57%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.41				
COMPOSITE AVERAGE AGE (YEARS)				18.62				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				33.82				

New Jersey - American Water Company

Account #: 308.000 - Infiltration Galleries and Tunnels

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 70

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1895	9,459.32	9,459	9,459	1.0000	0	1.00	0	127.5
1903	8,899.00	8,616	8,899	1.0000	0	2.23	0	119.5
1934	8,662.04	7,401	8,662	1.0000	0	10.19	0	88.5
1953	11,599.00	8,789	11,599	1.0000	0	16.96	0	69.5
1962	278.88	193	279	1.0000	0	21.64	0	60.5
1967	2,687.87	1,742	2,617	0.9738	70	24.64	3	55.5
1978	40.60	22	33	0.8143	8	32.06	0	44.5
1996	9,545,743.00	3,251,252	4,885,482	0.5118	4,660,261	46.16	100,963	26.5
2007	230.00	47	71	0.3069	159	55.70	3	15.5
2012	157,767.21	22,032	33,106	0.2098	124,661	60.22	2,070	10.5
TOTAL	9,745,366.92	3,309,553	4,960,207		4,785,160		103,039	

COMPOSITE ANNUAL ACCRUAL RATE	1.06%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.51
COMPOSITE AVERAGE AGE (YEARS)	26.54
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	46.23

New Jersey - American Water Company

Account #: 309.000 - Supply Mains

ALG - Remaining Life

Survivor Curve: S1.5

ASL: 82

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1868	800.00	775	800	1.0000	0	2.52	0	154.5
1903	2,000.00	1,720	1,876	0.9379	124	11.48	11	119.5
1910	457.38	383	417	0.9122	40	13.41	3	112.5
1913	453.22	374	408	0.9007	45	14.27	3	109.5
1915	1,985.91	1,626	1,773	0.8929	213	14.86	14	107.5
1923	19,570.53	15,437	16,834	0.8602	2,737	17.32	158	99.5
1924	3,735.02	2,931	3,197	0.8559	538	17.64	31	98.5
1926	7,127.04	5,537	6,038	0.8471	1,089	18.30	60	96.5
1927	1,268.00	980	1,069	0.8427	199	18.63	11	95.5
1929	5,482.49	4,191	4,571	0.8337	912	19.31	47	93.5
1930	6,171.68	4,692	5,117	0.8291	1,055	19.66	54	92.5
1931	6,891.18	5,210	5,681	0.8244	1,210	20.01	60	91.5
1932	33,672.14	25,311	27,602	0.8197	6,071	20.36	298	90.5
1933	122.72	92	100	0.8149	23	20.72	1	89.5
1935	4.55	3	4	0.8044	1	21.45	0	87.5
1936	159.02	117	127	0.8003	32	21.82	1	86.5
1937	108,064.79	78,810	85,942	0.7953	22,123	22.20	997	85.5
1938	159.62	116	126	0.7902	33	22.58	1	84.5
1939	90.04	65	71	0.7851	19	22.97	1	83.5
1940	591.13	423	461	0.7798	130	23.36	6	82.5
1942	17,701.07	12,486	13,616	0.7692	4,085	24.16	169	80.5
1943	1,907.48	1,336	1,457	0.7638	451	24.57	18	79.5
1944	167.96	117	127	0.7583	41	24.98	2	78.5
1946	2,410.60	1,651	1,801	0.7471	610	25.82	24	76.5
1947	1,178.54	801	874	0.7413	305	26.25	12	75.5
1948	891.25	601	656	0.7355	236	26.69	9	74.5
1949	19,719.07	13,194	14,388	0.7297	5,331	27.13	196	73.5
1950	96,945.89	64,336	70,158	0.7237	26,788	27.58	971	72.5

New Jersey - American Water Company

Account #: 309.000 - Supply Mains

ALG - Remaining Life

Survivor Curve: S1.5

ASL: 82

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1951	157.07	103	113	0.7176	44	28.04	2	71.5
1952	8,750.53	5,709	6,226	0.7115	2,525	28.50	89	70.5
1953	203,181.78	131,401	143,292	0.7052	59,890	28.97	2,067	69.5
1954	1,821.38	1,167	1,273	0.6989	548	29.44	19	68.5
1955	19,127.93	12,147	13,246	0.6925	5,882	29.93	197	67.5
1956	57,791.78	36,355	39,645	0.6860	18,147	30.42	597	66.5
1957	3,876.55	2,415	2,634	0.6794	1,243	30.91	40	65.5
1958	262,464.07	161,904	176,554	0.6727	85,910	31.42	2,734	64.5
1959	21,312.98	13,014	14,192	0.6659	7,121	31.93	223	63.5
1960	2,671.84	1,615	1,761	0.6590	911	32.45	28	62.5
1961	6,298.29	3,766	4,106	0.6520	2,192	32.97	66	61.5
1962	292,997.53	173,267	188,946	0.6449	104,052	33.51	3,105	60.5
1963	95,682.59	55,950	61,013	0.6377	34,670	34.05	1,018	59.5
1964	132,427.69	76,548	83,475	0.6303	48,953	34.60	1,415	58.5
1965	230,223.53	131,510	143,411	0.6229	86,813	35.16	2,469	57.5
1966	111,471.00	62,905	68,597	0.6154	42,874	35.73	1,200	56.5
1967	15,004.50	8,362	9,119	0.6077	5,886	36.30	162	55.5
1968	1,132.61	623	680	0.6000	453	36.89	12	54.5
1969	2,319.74	1,260	1,374	0.5921	946	37.48	25	53.5
1970	130.24	70	76	0.5841	54	38.08	1	52.5
1971	48,419.38	25,575	27,889	0.5760	20,530	38.69	531	51.5
1972	8,137.73	4,237	4,620	0.5678	3,517	39.31	89	50.5
1973	435,944.17	223,636	243,873	0.5594	192,072	39.93	4,810	49.5
1975	3,479.29	1,730	1,887	0.5424	1,592	41.22	39	47.5
1976	18,344.00	8,977	9,789	0.5336	8,555	41.87	204	46.5
1977	1,013.00	488	532	0.5248	481	42.54	11	45.5
1978	15,078.50	7,133	7,778	0.5158	7,301	43.21	169	44.5
1979	3,809.00	1,770	1,930	0.5067	1,879	43.89	43	43.5

New Jersey - American Water Company

Account #: 309.000 - Supply Mains

ALG - Remaining Life

Survivor Curve: S1.5

ASL: 82

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1981	24,628.78	11,025	12,023	0.4882	12,606	45.29	278	41.5
1982	27,915.57	12,254	13,363	0.4787	14,553	46.00	316	40.5
1985	28,776.39	11,862	12,935	0.4495	15,841	48.20	329	37.5
1986	81,792.62	32,965	35,948	0.4395	45,844	48.95	937	36.5
1987	3,406,481.61	1,341,320	1,462,694	0.4294	1,943,787	49.71	39,101	35.5
1988	14,340.77	5,512	6,011	0.4191	8,330	50.48	165	34.5
1989	257,566.55	96,547	105,284	0.4088	152,283	51.26	2,971	33.5
1990	1,087,242.43	397,066	432,996	0.3983	654,246	52.05	12,569	32.5
1991	2,534.09	901	982	0.3876	1,552	52.85	29	31.5
1992	226,489.62	78,273	85,356	0.3769	141,134	53.66	2,630	30.5
1993	472,504.84	158,581	172,930	0.3660	299,575	54.48	5,499	29.5
1994	145,106.58	47,234	51,508	0.3550	93,598	55.31	1,692	28.5
1995	896,658.46	282,720	308,303	0.3438	588,356	56.15	10,479	27.5
1996	6,585,995.86	2,008,641	2,190,399	0.3326	4,395,597	56.99	77,128	26.5
1997	82,548.24	24,316	26,516	0.3212	56,032	57.85	969	25.5
1998	8,671.00	2,463	2,686	0.3097	5,985	58.71	102	24.5
2001	375,072.91	94,439	102,985	0.2746	272,088	61.35	4,435	21.5
2005	30,371.06	6,300	6,870	0.2262	23,501	64.99	362	17.5
2006	7,763.47	1,523	1,660	0.2139	6,103	65.92	93	16.5
2007	536,900.80	99,175	108,150	0.2014	428,751	66.85	6,413	15.5
2008	810,294.38	140,368	153,070	0.1889	657,225	67.80	9,694	14.5
2009	290,110.01	46,902	51,146	0.1763	238,964	68.74	3,476	13.5
2010	180,997.02	27,156	29,613	0.1636	151,384	69.70	2,172	12.5
2011	1,774,422.44	245,457	267,668	0.1508	1,506,755	70.66	21,325	11.5
2012	2,557,143.75	323,613	352,896	0.1380	2,204,247	71.62	30,776	10.5
2013	9,220,698.31	1,057,733	1,153,446	0.1251	8,067,252	72.59	111,129	9.5
2014	17,448.90	1,794	1,956	0.1121	15,493	73.57	211	8.5
2020	8,003.10	244	266	0.0332	7,737	79.50	97	2.5

New Jersey - American Water Company

Account #: 309.000 - Supply Mains

ALG - Remaining Life

Survivor Curve: S1.5

ASL: 82

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2022	881,678.53	5,375	5,862	0.0066	875,817	81.50	10,746	0.5
TOTAL	32,382,955.11	7,958,713	8,678,837		23,704,118		380,646	

COMPOSITE ANNUAL ACCRUAL RATE 1.18%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.27

COMPOSITE AVERAGE AGE (YEARS) 22.05

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 61.85

New Jersey - American Water Company

Account #: 310.000 - Power Generation Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R4

ASL: 47

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1948	158.32	158	158	1.0000	0	1.00	0	74.5
1968	66,034.12	60,191	64,617	0.9785	1,417	4.16	341	54.5
1969	58,101.51	52,592	56,460	0.9717	1,642	4.46	368	53.5
1970	1,384.85	1,244	1,336	0.9646	49	4.77	10	52.5
1973	12,035.40	10,544	11,320	0.9405	716	5.82	123	49.5
1979	103,132.00	83,990	90,166	0.8743	12,966	8.72	1,486	43.5
1980	13,101.00	10,502	11,274	0.8606	1,827	9.32	196	42.5
1981	36,573.00	28,829	30,949	0.8462	5,624	9.95	565	41.5
1982	209,825.00	162,488	174,437	0.8313	35,388	10.60	3,337	40.5
1984	20,920.00	15,597	16,744	0.8004	4,176	11.96	349	38.5
1986	144,366.48	103,289	110,884	0.7681	33,482	13.37	2,504	36.5
1987	139,559.44	97,681	104,865	0.7514	34,695	14.10	2,460	35.5
1988	529.02	362	388	0.7344	141	14.85	9	34.5
1989	149,944.89	100,140	107,504	0.7170	42,441	15.61	2,719	33.5
1990	578,965.41	377,075	404,804	0.6992	174,161	16.39	10,627	32.5
1991	15,836.35	10,047	10,785	0.6811	5,051	17.18	294	31.5
1992	155,486.95	95,960	103,017	0.6625	52,470	17.99	2,916	30.5
1993	2,719,537.51	1,630,609	1,750,521	0.6437	969,017	18.82	51,491	29.5
1994	53,376.57	31,049	33,333	0.6245	20,044	19.66	1,020	28.5
1995	85,802.73	48,351	51,907	0.6050	33,896	20.51	1,652	27.5
1996	1,290,093.39	703,141	754,848	0.5851	535,245	21.38	25,031	26.5
1997	394,208.32	207,460	222,716	0.5650	171,492	22.27	7,702	25.5
1998	353,573.33	179,348	192,537	0.5445	161,036	23.16	6,953	24.5
1999	1,617,621.78	789,357	847,405	0.5239	770,217	24.07	32,005	23.5
2000	271,678.49	127,272	136,631	0.5029	135,047	24.98	5,406	22.5
2001	103,129.04	46,279	49,682	0.4817	53,447	25.91	2,063	21.5
2002	429,711.15	184,275	197,826	0.4604	231,885	26.84	8,638	20.5
2003	38,532.71	15,750	16,908	0.4388	21,624	27.79	778	19.5

New Jersey - American Water Company

Account #: 310.000 - Power Generation Equipment

ALG - Remaining Life

Survivor Curve: R4

ASL: 47

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2004	185,091.19	71,907	77,195	0.4171	107,896	28.74	3,754	18.5
2006	357,300.71	124,191	133,324	0.3731	223,977	30.66	7,304	16.5
2007	3,028,775.43	990,245	1,063,066	0.3510	1,965,710	31.63	62,140	15.5
2008	5,194,032.23	1,590,447	1,707,404	0.3287	3,486,628	32.61	106,925	14.5
2009	30,741.71	8,773	9,418	0.3064	21,323	33.59	635	13.5
2010	457,876.84	121,099	130,004	0.2839	327,873	34.57	9,484	12.5
2011	2,508,265.51	610,791	655,707	0.2614	1,852,558	35.55	52,104	11.5
2012	11,778,822.87	2,620,654	2,813,371	0.2388	8,965,451	36.54	245,340	10.5
2013	852,273.45	171,664	184,288	0.2162	667,986	37.53	17,797	9.5
2014	796,297.51	143,580	154,138	0.1936	642,159	38.53	16,668	8.5
2015	3,609,040.24	574,436	616,679	0.1709	2,992,361	39.52	75,719	7.5
2016	4,068,509.25	561,434	602,720	0.1481	3,465,789	40.51	85,545	6.5
2017	3,965,830.83	463,216	497,279	0.1254	3,468,551	41.51	83,559	5.5
2018	1,582,606.35	151,282	162,407	0.1026	1,420,200	42.51	33,411	4.5
2019	88,479.39	6,580	7,064	0.0798	81,416	43.50	1,871	3.5
2020	66,289.56	3,522	3,781	0.0570	62,509	44.50	1,405	2.5
2021	357,051.47	11,382	12,220	0.0342	344,832	45.50	7,578	1.5
2022	965,351.92	10,256	11,011	0.0114	954,341	46.50	20,523	0.5
TOTAL	48,955,855.22	13,409,040	14,395,099		34,560,756		1,002,805	

COMPOSITE ANNUAL ACCRUAL RATE 2.05%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.29

COMPOSITE AVERAGE AGE (YEARS) 13.17

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 34.13

New Jersey - American Water Company

Account #: 310.200 - Other Power Generation Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 30

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1993	4,845.91	3,649	3,694	0.7622	1,152	7.41	156	29.5
1994	111,228.23	81,960	82,950	0.7458	28,278	7.89	3,582	28.5
1998	455.00	302	305	0.6706	150	10.12	15	24.5
2008	32,057.51	13,664	13,829	0.4314	18,228	17.21	1,059	14.5
2009	4,664.77	1,864	1,886	0.4043	2,779	18.02	154	13.5
2011	10,393.10	3,581	3,624	0.3487	6,769	19.66	344	11.5
2012	135,962.43	43,025	43,544	0.3203	92,418	20.51	4,507	10.5
TOTAL	299,606.95	148,044	149,833		149,774		9,817	

COMPOSITE ANNUAL ACCRUAL RATE 3.28%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.50

COMPOSITE AVERAGE AGE (YEARS) 18.02

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 15.18

New Jersey - American Water Company

Account #: 311.200 - Pumping Equipment - Electric

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R3

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1913	182.29	182	182	1.0000	0	1.00	0	110.5
1914	3,410.48	3,410	3,410	1.0000	0	1.00	0	109.5
1923	18.11	18	18	1.0000	0	1.00	0	100.5
1924	587.93	588	588	1.0000	0	1.00	0	99.5
1928	190.10	190	190	1.0000	0	1.00	0	95.5
1930	17.44	17	17	1.0000	0	1.00	0	93.5
1931	2.00	2	2	1.0000	0	1.00	0	92.5
1939	6.99	7	7	1.0000	0	1.00	0	84.5
1940	9.25	9	9	1.0000	0	1.00	0	83.5
1941	67.61	68	68	1.0000	0	1.00	0	82.5
1949	3,402.58	3,348	3,403	1.0000	0	1.00	0	73.5
1951	767.05	748	767	1.0000	0	1.14	0	71.5
1952	1,126.44	1,092	1,126	1.0000	0	1.37	0	70.5
1953	92.58	89	93	1.0000	0	1.60	0	69.5
1954	7,003.96	6,717	7,004	1.0000	0	1.85	0	68.5
1955	169,926.42	162,011	169,926	1.0000	0	2.10	0	67.5
1956	46,538.64	44,115	46,539	1.0000	0	2.34	0	66.5
1957	153,133.29	144,298	153,133	1.0000	0	2.60	0	65.5
1958	185,146.58	173,412	185,147	1.0000	0	2.85	0	64.5
1959	3,347.59	3,116	3,348	1.0000	0	3.11	0	63.5
1960	646.54	598	647	1.0000	0	3.36	0	62.5
1961	87,472.16	80,436	87,472	1.0000	0	3.62	0	61.5
1962	108,831.89	99,456	108,832	1.0000	0	3.88	0	60.5
1963	8,031.19	7,293	8,007	0.9969	25	4.14	6	59.5
1964	28,318.64	25,550	28,050	0.9905	268	4.40	61	58.5
1965	784,711.83	703,385	772,206	0.9841	12,506	4.66	2,681	57.5
1966	454,806.83	404,917	444,535	0.9774	10,271	4.94	2,081	56.5
1967	557,511.57	492,867	541,091	0.9705	16,420	5.22	3,147	55.5

New Jersey - American Water Company

Account #: 311.200 - Pumping Equipment - Electric

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R3

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1968	175,700.02	154,187	169,273	0.9634	6,427	5.51	1,166	54.5
1969	342,760.46	298,478	327,682	0.9560	15,078	5.81	2,594	53.5
1970	170,890.46	147,607	162,050	0.9483	8,841	6.13	1,442	52.5
1971	74,605.28	63,888	70,139	0.9401	4,466	6.46	691	51.5
1972	177,643.36	150,743	165,492	0.9316	12,151	6.81	1,783	50.5
1973	643,158.25	540,504	593,389	0.9226	49,770	7.18	6,929	49.5
1974	56,784.42	47,233	51,854	0.9132	4,930	7.57	651	48.5
1975	32,153.11	26,454	29,042	0.9032	3,111	7.98	390	47.5
1976	284,500.04	231,370	254,008	0.8928	30,492	8.40	3,628	46.5
1977	99,012.27	79,536	87,318	0.8819	11,694	8.85	1,321	45.5
1978	143,790.75	114,007	125,162	0.8704	18,629	9.32	1,999	44.5
1979	1,053,653.62	823,914	904,528	0.8585	149,125	9.81	15,198	43.5
1980	397,759.89	306,508	336,498	0.8460	61,262	10.32	5,934	42.5
1981	2,593,135.68	1,967,546	2,160,057	0.8330	433,079	10.86	39,892	41.5
1982	1,619,286.94	1,208,741	1,327,008	0.8195	292,279	11.41	25,618	40.5
1983	228,577.52	167,710	184,119	0.8055	44,458	11.98	3,710	39.5
1984	665,975.49	479,855	526,805	0.7910	139,170	12.58	11,066	38.5
1985	1,057,851.06	747,828	820,997	0.7761	236,854	13.19	17,960	37.5
1986	3,296,117.31	2,283,985	2,507,458	0.7607	788,660	13.82	57,075	36.5
1987	785,060.96	532,692	584,812	0.7449	200,249	14.47	13,843	35.5
1988	422,779.40	280,623	308,080	0.7287	114,699	15.13	7,580	34.5
1989	3,504,247.07	2,272,952	2,495,345	0.7121	1,008,902	15.81	63,807	33.5
1990	2,184,543.11	1,383,161	1,518,494	0.6951	666,049	16.51	40,347	32.5
1991	1,592,405.14	983,092	1,079,281	0.6778	513,124	17.22	29,800	31.5
1992	6,983,918.10	4,198,972	4,609,813	0.6601	2,374,105	17.94	132,303	30.5
1993	3,463,763.87	2,025,630	2,223,824	0.6420	1,239,940	18.68	66,365	29.5
1994	3,833,892.00	2,177,986	2,391,088	0.6237	1,442,804	19.44	74,233	28.5
1995	1,448,216.41	798,095	876,183	0.6050	572,033	20.20	28,317	27.5

New Jersey - American Water Company

Account #: 311.200 - Pumping Equipment - Electric

ALG - Remaining Life

Survivor Curve: R3

ASL: 45

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1996	8,520,290.84	4,548,194	4,993,204	0.5860	3,527,087	20.98	168,127	26.5
1997	1,453,986.16	750,624	824,068	0.5668	629,918	21.77	28,937	25.5
1998	3,278,734.98	1,634,255	1,794,155	0.5472	1,484,580	22.57	65,776	24.5
1999	1,681,669.07	807,835	886,876	0.5274	794,793	23.38	33,990	23.5
2000	5,009,018.78	2,314,500	2,540,959	0.5073	2,468,060	24.21	101,956	22.5
2001	4,278,813.82	1,897,659	2,083,332	0.4869	2,195,482	25.04	87,670	21.5
2002	2,144,818.42	910,909	1,000,036	0.4663	1,144,783	25.89	44,220	20.5
2003	4,080,163.77	1,655,223	1,817,175	0.4454	2,262,988	26.74	84,615	19.5
2004	1,858,880.40	718,322	788,605	0.4242	1,070,275	27.61	38,763	18.5
2005	1,198,264.96	439,712	482,735	0.4029	715,530	28.49	25,118	17.5
2006	2,175,162.47	755,377	829,285	0.3813	1,345,877	29.37	45,821	16.5
2007	4,483,859.73	1,467,971	1,611,602	0.3594	2,872,258	30.27	94,896	15.5
2008	10,477,223.67	3,219,801	3,534,836	0.3374	6,942,387	31.17	222,720	14.5
2009	2,141,565.62	614,746	674,894	0.3151	1,466,671	32.08	45,716	13.5
2010	3,893,024.70	1,037,916	1,139,469	0.2927	2,753,555	33.00	83,435	12.5
2011	2,238,237.15	550,603	604,476	0.2701	1,633,761	33.93	48,151	11.5
2012	8,579,209.16	1,932,307	2,121,370	0.2473	6,457,839	34.86	185,226	10.5
2013	3,652,698.55	746,308	819,329	0.2243	2,833,370	35.81	79,132	9.5
2014	3,390,748.27	621,391	682,190	0.2012	2,708,559	36.75	73,696	8.5
2015	7,339,428.30	1,189,524	1,305,911	0.1779	6,033,517	37.71	160,012	7.5
2016	8,401,681.63	1,182,684	1,298,401	0.1545	7,103,280	38.67	183,711	6.5
2017	5,083,622.86	606,744	666,110	0.1310	4,417,513	39.63	111,471	5.5
2018	10,482,058.25	1,025,545	1,125,888	0.1074	9,356,171	40.60	230,463	4.5
2019	1,248,545.35	95,174	104,486	0.0837	1,144,059	41.57	27,521	3.5
2020	815,989.08	44,501	48,855	0.0599	767,134	42.55	18,031	2.5
2021	2,329,169.77	76,327	83,795	0.0360	2,245,375	43.53	51,588	1.5
2022	4,065,081.78	44,463	48,814	0.0120	4,016,268	44.51	90,237	0.5

New Jersey - American Water Company

Account #: 311.200 - Pumping Equipment - Electric

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 45
 Net Salvage: 0%
 Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	154,239,437.51	57,739,851	63,366,475		90,872,962		3,094,617	
COMPOSITE ANNUAL ACCRUAL RATE				2.01%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.41				
COMPOSITE AVERAGE AGE (YEARS)				18.91				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				28.15				

New Jersey - American Water Company

Account #: 311.300 - Pumping Equipment - Diesel

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R3

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1962	367.85	336	337	0.9152	31	3.88	8	60.5
1963	4,614.61	4,190	4,197	0.9094	418	4.14	101	59.5
1964	276,141.62	249,148	249,515	0.9036	26,627	4.40	6,053	58.5
1965	6,709.31	6,014	6,023	0.8977	686	4.66	147	57.5
1966	1,446.61	1,288	1,290	0.8916	157	4.94	32	56.5
1967	3,655.99	3,232	3,237	0.8853	419	5.22	80	55.5
1968	17,449.04	15,313	15,335	0.8788	2,114	5.51	384	54.5
1969	37,456.28	32,617	32,665	0.8721	4,791	5.81	824	53.5
1970	8,682.47	7,500	7,511	0.8650	1,172	6.13	191	52.5
1971	81,022.83	69,384	69,486	0.8576	11,537	6.46	1,785	51.5
1972	289,247.00	245,446	245,808	0.8498	43,439	6.81	6,375	50.5
1973	45,640.11	38,356	38,412	0.8416	7,228	7.18	1,006	49.5
1974	871.87	725	726	0.8330	146	7.57	19	48.5
1980	43,893.00	33,823	33,873	0.7717	10,020	10.32	971	42.5
1981	8,156.00	6,188	6,197	0.7599	1,959	10.86	180	41.5
1982	17,627.00	13,158	13,177	0.7476	4,450	11.41	390	40.5
1983	126,616.20	92,900	93,037	0.7348	33,580	11.98	2,802	39.5
1984	28,500.00	20,535	20,565	0.7216	7,935	12.58	631	38.5
1985	54,851.00	38,776	38,833	0.7080	16,018	13.19	1,215	37.5
1986	279,667.06	193,790	194,076	0.6940	85,591	13.82	6,194	36.5
1987	179,679.34	121,919	122,098	0.6795	57,581	14.47	3,980	35.5
1988	147,561.64	97,945	98,090	0.6647	49,472	15.13	3,270	34.5
1989	233,061.09	151,170	151,393	0.6496	81,669	15.81	5,165	33.5
1990	73,339.81	46,436	46,504	0.6341	26,836	16.51	1,626	32.5
1991	121,261.31	74,862	74,973	0.6183	46,289	17.22	2,688	31.5
1992	103,437.46	62,190	62,282	0.6021	41,156	17.94	2,294	30.5
1993	143,449.07	83,890	84,013	0.5857	59,436	18.68	3,181	29.5
1994	163,261.23	92,747	92,883	0.5689	70,378	19.44	3,621	28.5

New Jersey - American Water Company

Account #: 311.300 - Pumping Equipment - Diesel

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R3

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1995	45,858.87	25,272	25,310	0.5519	20,549	20.20	1,017	27.5
1996	6,003.13	3,205	3,209	0.5346	2,794	20.98	133	26.5
1997	175,789.06	90,752	90,885	0.5170	84,904	21.77	3,900	25.5
1998	23,287.14	11,607	11,624	0.4992	11,663	22.57	517	24.5
1999	16,425.87	7,891	7,902	0.4811	8,524	23.38	365	23.5
2000	63,433.90	29,311	29,354	0.4627	34,080	24.21	1,408	22.5
2001	54,771.71	24,291	24,327	0.4442	30,445	25.04	1,216	21.5
2002	330,617.82	140,414	140,621	0.4253	189,997	25.89	7,339	20.5
2003	24,426.08	9,909	9,924	0.4063	14,502	26.74	542	19.5
2005	6,079.70	2,231	2,234	0.3675	3,845	28.49	135	17.5
2006	63,653.67	22,105	22,138	0.3478	41,516	29.37	1,413	16.5
2007	13,266.95	4,343	4,350	0.3279	8,917	30.27	295	15.5
2008	186,276.72	57,246	57,330	0.3078	128,947	31.17	4,137	14.5
2009	499,091.83	143,266	143,477	0.2875	355,614	32.08	11,084	13.5
2010	158,596.81	42,283	42,346	0.2670	116,251	33.00	3,522	12.5
2011	505,872.58	124,444	124,627	0.2464	381,245	33.93	11,236	11.5
2012	508,715.57	114,579	114,747	0.2256	393,968	34.86	11,300	10.5
2013	719,690.46	147,045	147,261	0.2046	572,429	35.81	15,987	9.5
2014	98,897.03	18,124	18,151	0.1835	80,746	36.75	2,197	8.5
2015	307,422.80	49,825	49,898	0.1623	257,524	37.71	6,830	7.5
2016	405,006.76	57,012	57,096	0.1410	347,911	38.67	8,998	6.5
2017	7,577.36	904	906	0.1195	6,672	39.63	168	5.5
2020	95,186.29	5,191	5,199	0.0546	89,988	42.55	2,115	2.5

New Jersey - American Water Company

Account #: 311.300 - Pumping Equipment - Diesel

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R3

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	6,813,614.91	2,935,128	2,939,451		3,874,164		151,067	
COMPOSITE ANNUAL ACCRUAL RATE				2.22%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.43				
COMPOSITE AVERAGE AGE (YEARS)				22.60				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				25.62				

New Jersey - American Water Company

Account #: 311.400 - Pumping Equipment - Hydraulic

ALG - Remaining Life

Survivor Curve: R3

ASL: 45

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2000	31,523.11	14,566	13,141	0.4169	18,383	24.21	759	22.5
2006	982.14	341	308	0.3133	674	29.37	23	16.5
2007	12,843.57	4,205	3,793	0.2954	9,050	30.27	299	15.5
2008	48,651.62	14,951	13,488	0.2772	35,163	31.17	1,128	14.5
2009	168,161.42	48,271	43,548	0.2590	124,613	32.08	3,884	13.5
2010	22,251.48	5,932	5,352	0.2405	16,899	33.00	512	12.5
2011	275,898.88	67,871	61,230	0.2219	214,669	33.93	6,327	11.5
2012	429,088.77	96,644	87,188	0.2032	341,901	34.86	9,807	10.5
2013	301,941.22	61,692	55,655	0.1843	246,286	35.81	6,878	9.5
2014	282,125.28	51,702	46,644	0.1653	235,482	36.75	6,407	8.5
2015	264,656.77	42,894	38,697	0.1462	225,960	37.71	5,993	7.5
2016	218,789.17	30,798	27,785	0.1270	191,004	38.67	4,940	6.5
2017	106,947.01	12,764	11,515	0.1077	95,432	39.63	2,408	5.5
2018	12,450,646.18	1,218,148	1,098,959	0.0883	11,351,687	40.60	279,617	4.5
TOTAL	14,614,506.62	1,670,781	1,507,304		13,107,203		328,982	

COMPOSITE ANNUAL ACCRUAL RATE 2.25%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.10

COMPOSITE AVERAGE AGE (YEARS) 5.28

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 39.86

New Jersey - American Water Company

Account #: 311.500 - Pumping Equipment - Other

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R3

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1957	695.37	655	695	1.0000	0	2.60	0	65.5
1967	136.00	120	136	1.0000	0	5.22	0	55.5
1969	741.06	645	741	1.0000	0	5.81	0	53.5
1978	4,892.00	3,879	4,892	1.0000	0	9.32	0	44.5
1980	141.00	109	141	1.0000	0	10.32	0	42.5
1981	16,791.00	12,740	16,791	1.0000	0	10.86	0	41.5
1982	4,404.00	3,287	4,404	1.0000	0	11.41	0	40.5
1983	844.00	619	844	1.0000	0	11.98	0	39.5
1984	8,810.00	6,348	8,810	1.0000	0	12.58	0	38.5
1985	3,811.00	2,694	3,811	1.0000	0	13.19	0	37.5
1986	3,220.00	2,231	3,220	1.0000	0	13.82	0	36.5
1987	11,982.00	8,130	11,982	1.0000	0	14.47	0	35.5
1988	1,055.76	701	1,056	1.0000	0	15.13	0	34.5
1989	1,157.46	751	1,157	1.0000	0	15.81	0	33.5
1992	20,172.00	12,128	18,730	0.9285	1,442	17.94	80	30.5
1996	2,016,679.60	1,076,518	1,662,481	0.8244	354,199	20.98	16,884	26.5
1997	2,087,735.70	1,077,799	1,664,459	0.7973	423,277	21.77	19,444	25.5
1998	412,346.93	205,530	317,403	0.7697	94,944	22.57	4,207	24.5
1999	10,024.07	4,815	7,436	0.7419	2,588	23.38	111	23.5
2000	106,875.21	49,383	76,264	0.7136	30,612	24.21	1,265	22.5
2001	859,922.90	381,377	588,965	0.6849	270,958	25.04	10,820	21.5
2002	510,736.50	216,911	334,978	0.6559	175,758	25.89	6,789	20.5
2003	444,818.83	180,452	278,675	0.6265	166,144	26.74	6,212	19.5
2004	31,656.72	12,233	18,892	0.5968	12,765	27.61	462	18.5
2005	30,262.49	11,105	17,150	0.5667	13,113	28.49	460	17.5
2006	757,253.68	262,974	406,114	0.5363	351,139	29.37	11,955	16.5
2007	60,570.37	19,830	30,624	0.5056	29,946	30.27	989	15.5
2008	40,711.85	12,511	19,321	0.4746	21,390	31.17	686	14.5

New Jersey - American Water Company

Account #: 311.500 - Pumping Equipment - Other

ALG - Remaining Life

Survivor Curve: R3

ASL: 45

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2011	250,447.62	61,610	95,145	0.3799	155,303	33.93	4,577	11.5
2012	372,295.20	83,853	129,495	0.3478	242,801	34.86	6,964	10.5
2013	281,716.99	57,560	88,890	0.3155	192,827	35.81	5,385	9.5
2014	415,178.33	76,086	117,500	0.2830	297,678	36.75	8,099	8.5
2015	346,805.91	56,208	86,803	0.2503	260,003	37.71	6,895	7.5
2016	32,476.16	4,572	7,060	0.2174	25,416	38.67	657	6.5
2017	169,559.22	20,237	31,253	0.1843	138,306	39.63	3,490	5.5
2018	262,963.36	25,728	39,732	0.1511	223,232	40.60	5,499	4.5
2019	501,615.17	38,237	59,050	0.1177	442,565	41.57	10,646	3.5
2020	467,976.86	25,521	39,413	0.0842	428,564	42.55	10,073	2.5
2021	788,380.14	25,835	39,898	0.0506	748,483	43.53	17,196	1.5
2022	1,132,844.49	12,391	19,135	0.0169	1,113,709	44.51	25,023	0.5
TOTAL	12,470,706.95	4,054,316	6,253,545		6,217,162		184,868	

COMPOSITE ANNUAL ACCRUAL RATE 1.48%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.50

COMPOSITE AVERAGE AGE (YEARS) 15.86

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 30.37

New Jersey - American Water Company

Account #: 311.530 - Pumping Equipment - Water Treatment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R3

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2006	149.69	52	78	0.5210	72	29.37	2	16.5
2007	111,699.28	36,569	54,868	0.4912	56,832	30.27	1,878	15.5
2019	54,638.61	4,165	6,249	0.1144	48,390	41.57	1,164	3.5
2020	65,704.43	3,583	5,376	0.0818	60,328	42.55	1,418	2.5
TOTAL	232,192.01	44,369	66,571		165,621		4,462	

COMPOSITE ANNUAL ACCRUAL RATE 1.92%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.29

COMPOSITE AVERAGE AGE (YEARS) 9.00

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 36.40

New Jersey - American Water Company

Account #: 311.540 - Pumping Equipment - T&D

ALG - Remaining Life

Survivor Curve: R3

ASL: 45

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2007	3,461.53	1,133	1,426	0.4120	2,035	30.27	67	15.5
2012	26,610.51	5,994	7,541	0.2834	19,069	34.86	547	10.5
TOTAL	30,072.04	7,127	8,967		21,105		614	

COMPOSITE ANNUAL ACCRUAL RATE 2.04%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.30

COMPOSITE AVERAGE AGE (YEARS) 11.08

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 34.34

New Jersey - American Water Company

Account #: 320.100 - Water Treatment Equipment - Non-Media

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: S0

ASL: 60

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1889	406.75	407	407	1.0000	0	1.00	0	134.5
1890	4,317.00	4,317	4,317	1.0000	0	1.00	0	133.5
1901	6,652.77	6,653	6,653	1.0000	0	1.00	0	122.5
1903	2,252.94	2,234	2,253	1.0000	0	1.00	0	119.5
1913	291.32	272	291	1.0000	0	3.88	0	109.5
1924	169.82	147	170	1.0000	0	8.03	0	98.5
1928	60,125.98	50,533	60,126	1.0000	0	9.57	0	94.5
1929	28,639.02	23,884	28,639	1.0000	0	9.96	0	93.5
1930	11,297.97	9,349	11,298	1.0000	0	10.35	0	92.5
1931	1,455.40	1,195	1,455	1.0000	0	10.74	0	91.5
1932	400,053.13	325,812	400,053	1.0000	0	11.13	0	90.5
1940	9,369.52	7,133	9,370	1.0000	0	14.32	0	82.5
1941	5,339.36	4,029	5,339	1.0000	0	14.73	0	81.5
1942	509.22	381	509	1.0000	0	15.13	0	80.5
1943	112.30	83	112	1.0000	0	15.54	0	79.5
1945	135,487.00	98,542	135,487	1.0000	0	16.36	0	77.5
1947	136.71	98	137	1.0000	0	17.19	0	75.5
1948	241.08	170	241	1.0000	0	17.60	0	74.5
1949	51.75	36	52	1.0000	0	18.02	0	73.5
1950	1,500.00	1,039	1,500	1.0000	0	18.44	0	72.5
1951	126,160.82	86,497	126,161	1.0000	0	18.86	0	71.5
1952	665,994.42	451,915	665,994	1.0000	0	19.29	0	70.5
1953	36,846.00	24,741	36,846	1.0000	0	19.71	0	69.5
1954	21,780.94	14,470	21,781	1.0000	0	20.14	0	68.5
1955	104,207.64	68,484	104,208	1.0000	0	20.57	0	67.5
1956	12,777.82	8,306	12,778	1.0000	0	21.00	0	66.5
1957	742,497.36	477,259	742,497	1.0000	0	21.43	0	65.5
1958	354,268.92	225,144	354,269	1.0000	0	21.87	0	64.5

New Jersey - American Water Company

Account #: 320.100 - Water Treatment Equipment - Non-Media

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: 50

ASL: 60

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1959	4,609.73	2,896	4,610	1.0000	0	22.31	0	63.5
1960	96,443.69	59,880	96,444	1.0000	0	22.75	0	62.5
1961	57,115.85	35,041	57,116	1.0000	0	23.19	0	61.5
1962	742,792.04	450,206	742,792	1.0000	0	23.63	0	60.5
1963	37,270.85	22,312	37,271	1.0000	0	24.08	0	59.5
1964	370,727.74	219,157	370,728	1.0000	0	24.53	0	58.5
1965	277,300.52	161,837	277,301	1.0000	0	24.98	0	57.5
1966	399,929.27	230,374	399,929	1.0000	0	25.44	0	56.5
1967	154,937.89	88,069	154,938	1.0000	0	25.90	0	55.5
1968	200,351.40	112,346	200,351	1.0000	0	26.36	0	54.5
1969	58,352.72	32,271	58,353	1.0000	0	26.82	0	53.5
1970	236,526.37	128,969	236,526	1.0000	0	27.28	0	52.5
1971	298,169.87	160,251	298,170	1.0000	0	27.75	0	51.5
1972	206,621.37	109,423	206,621	1.0000	0	28.23	0	50.5
1973	3,012,563.40	1,571,550	3,012,563	1.0000	0	28.70	0	49.5
1974	11,830.97	6,078	11,831	1.0000	0	29.18	0	48.5
1975	57,724.00	29,189	56,888	0.9855	836	29.66	28	47.5
1976	292,786.43	145,687	283,933	0.9698	8,854	30.14	294	46.5
1977	365,889.95	179,084	349,022	0.9539	16,868	30.63	551	45.5
1978	11,423.77	5,498	10,715	0.9379	709	31.13	23	44.5
1979	55,963.79	26,470	51,588	0.9218	4,376	31.62	138	43.5
1980	8,434,561.32	3,919,218	7,638,261	0.9056	796,301	32.12	24,791	42.5
1981	988,008.45	450,800	878,575	0.8892	109,433	32.62	3,354	41.5
1982	5,829,694.25	2,610,608	5,087,879	0.8728	741,815	33.13	22,390	40.5
1983	265,822.83	116,772	227,581	0.8561	38,242	33.64	1,137	39.5
1984	127,785.39	55,036	107,260	0.8394	20,525	34.16	601	38.5
1985	1,773,781.71	748,560	1,458,887	0.8225	314,895	34.68	9,080	37.5
1986	2,175,243.11	898,955	1,751,996	0.8054	423,247	35.20	12,023	36.5

New Jersey - American Water Company

Account #: 320.100 - Water Treatment Equipment - Non-Media

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: 50

ASL: 60

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1987	2,032,926.21	822,194	1,602,395	0.7882	430,531	35.73	12,048	35.5
1988	1,019,798.15	403,359	786,116	0.7709	233,682	36.27	6,443	34.5
1989	8,306,294.79	3,210,690	6,257,393	0.7533	2,048,902	36.81	55,665	33.5
1990	10,044,396.88	3,791,327	7,389,011	0.7356	2,655,386	37.35	71,090	32.5
1991	834,235.41	307,236	598,780	0.7178	235,456	37.90	6,212	31.5
1992	4,683,240.20	1,681,393	3,276,909	0.6997	1,406,331	38.46	36,567	30.5
1993	2,059,861.88	720,259	1,403,730	0.6815	656,132	39.02	16,815	29.5
1994	5,462,916.30	1,858,490	3,622,058	0.6630	1,840,859	39.59	46,501	28.5
1995	1,567,326.08	518,220	1,009,973	0.6444	557,354	40.16	13,878	27.5
1996	127,068,359.54	40,784,901	79,486,702	0.6255	47,581,658	40.74	1,167,880	26.5
1997	983,645.36	306,092	596,551	0.6065	387,094	41.33	9,366	25.5
1998	4,884,520.99	1,471,630	2,868,097	0.5872	2,016,424	41.92	48,098	24.5
1999	5,855,688.92	1,705,547	3,323,983	0.5677	2,531,706	42.52	59,536	23.5
2000	2,083,843.73	585,795	1,141,670	0.5479	942,174	43.13	21,843	22.5
2001	5,045,826.49	1,366,597	2,663,394	0.5278	2,382,432	43.75	54,456	21.5
2002	3,014,932.61	785,152	1,530,202	0.5075	1,484,731	44.37	33,459	20.5
2003	14,466,324.03	3,614,529	7,044,445	0.4870	7,421,879	45.01	164,899	19.5
2004	10,618,983.93	2,539,562	4,949,414	0.4661	5,669,570	45.65	124,194	18.5
2005	7,720,075.48	1,762,396	3,434,777	0.4449	4,285,298	46.30	92,550	17.5
2006	9,844,434.44	2,138,736	4,168,236	0.4234	5,676,199	46.96	120,861	16.5
2007	1,541,661.24	317,668	619,110	0.4016	922,551	47.64	19,366	15.5
2008	32,160,107.16	6,260,679	12,201,591	0.3794	19,958,516	48.32	413,052	14.5
2009	1,022,850.75	187,277	364,989	0.3568	657,861	49.01	13,422	13.5
2010	4,341,125.68	743,736	1,449,486	0.3339	2,891,639	49.72	58,158	12.5
2011	14,065,479.54	2,241,137	4,367,807	0.3105	9,697,672	50.44	192,262	11.5
2012	10,033,286.13	1,476,076	2,876,760	0.2867	7,156,526	51.17	139,850	10.5
2013	3,243,843.50	436,854	851,396	0.2625	2,392,447	51.92	46,080	9.5
2014	11,465,669.39	1,398,419	2,725,412	0.2377	8,740,257	52.68	165,906	8.5

New Jersey - American Water Company

Account #: 320.100 - Water Treatment Equipment - Non-Media

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: S0

ASL: 60

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2015	9,816,366.48	1,069,793	2,084,946	0.2124	7,731,420	53.46	144,617	7.5
2016	29,115,686.07	2,786,840	5,431,342	0.1865	23,684,344	54.26	436,521	6.5
2017	8,518,662.03	699,632	1,363,530	0.1601	7,155,132	55.07	129,923	5.5
2018	36,844,130.35	2,512,427	4,896,531	0.1329	31,947,599	55.91	571,426	4.5
2019	7,168,746.75	386,330	752,927	0.1050	6,415,819	56.77	113,021	3.5
2020	43,831,519.85	1,716,545	3,345,417	0.0763	40,486,103	57.65	702,271	2.5
2021	18,350,389.71	439,322	856,205	0.0467	17,494,184	58.56	298,721	1.5
2022	31,408,478.81	256,266	499,443	0.0159	30,909,036	59.51	519,388	0.5
TOTAL	519,802,806.50	107,772,772	208,641,799		311,161,008		6,200,755	

COMPOSITE ANNUAL ACCRUAL RATE	1.19%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.40
COMPOSITE AVERAGE AGE (YEARS)	16.83
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	47.56

New Jersey - American Water Company

Account #: 320.200 - Water Treatment Equipment - Filter Media

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life
 Survivor Curve: S0.5
 ASL: 10
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2004	29,187.26	27,341	29,187	1.0000	0	3.00	0	18.5
2005	53,514.33	48,550	53,514	1.0000	0	3.00	0	17.5
2007	387.42	327	382	0.9848	6	3.00	2	15.5
2008	1,955,852.63	1,582,631	1,849,181	0.9455	106,672	3.00	35,557	14.5
2009	62,692.76	48,542	56,718	0.9047	5,975	3.00	1,992	13.5
2010	649,512.27	479,335	560,066	0.8623	89,446	3.00	29,815	12.5
2011	987,523.85	691,308	807,739	0.8179	179,785	3.00	59,928	11.5
2012	336,230.32	221,958	259,340	0.7713	76,890	3.40	22,624	10.5
2013	715,953.41	442,417	516,930	0.7220	199,024	3.82	52,092	9.5
2014	2,827,749.99	1,620,500	1,893,428	0.6696	934,322	4.27	218,847	8.5
2015	1,790,063.57	939,925	1,098,229	0.6135	691,835	4.75	145,674	7.5
2016	487,932.55	231,012	269,920	0.5532	218,013	5.27	41,404	6.5
2017	377,570.55	157,670	184,225	0.4879	193,345	5.82	33,198	5.5
2018	2,857,428.14	1,019,581	1,191,301	0.4169	1,666,127	6.43	259,044	4.5
2019	478,977.79	139,077	162,500	0.3393	316,478	7.10	44,597	3.5
2020	9,760,196.91	2,121,642	2,478,973	0.2540	7,281,224	7.83	930,362	2.5
2021	3,366,595.90	461,106	538,766	0.1600	2,827,830	8.63	327,661	1.5
2022	1,596,418.97	76,837	89,778	0.0562	1,506,641	9.52	158,282	0.5
TOTAL	28,333,788.62	10,309,759	12,040,176		16,293,612		2,361,079	

COMPOSITE ANNUAL ACCRUAL RATE 8.33%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.42

COMPOSITE AVERAGE AGE (YEARS) 5.22

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 6.45

New Jersey - American Water Company
 Account #: 330.000 - Distribution Reservoirs and Standpipes

ALG - Remaining Life
 Survivor Curve: R2
 ASL: 72
 Net Salvage: 0%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1899	18,000.00	17,328	15,160	0.8422	2,840	2.69	1,056	123.5
1900	15,612.99	14,970	13,098	0.8389	2,515	2.96	849	122.5
1930	60,886.00	50,915	44,546	0.7316	16,340	11.79	1,386	92.5
1931	4,500.00	3,742	3,274	0.7276	1,226	12.12	101	91.5
1940	51,404.00	40,428	35,371	0.6881	16,033	15.37	1,043	82.5
1941	133.00	104	91	0.6833	42	15.77	3	81.5
1947	1,225.00	914	799	0.6525	426	18.31	23	75.5
1951	35,709.69	25,712	22,495	0.6300	13,214	20.16	656	71.5
1954	14,440.00	10,101	8,837	0.6120	5,603	21.63	259	68.5
1955	192,471.71	133,276	116,605	0.6058	75,866	22.14	3,426	67.5
1956	345.00	236	207	0.5995	138	22.66	6	66.5
1957	89,184.97	60,465	52,902	0.5932	36,283	23.19	1,565	65.5
1960	86,106.00	56,434	49,375	0.5734	36,731	24.81	1,480	62.5
1963	416,454.00	263,127	230,213	0.5528	186,241	26.51	7,026	59.5
1966	1,718.71	1,044	913	0.5313	806	28.28	28	56.5
1967	555,809.00	332,858	291,222	0.5240	264,587	28.88	9,161	55.5
1968	290,782.00	171,666	150,193	0.5165	140,589	29.49	4,767	54.5
1970	3,975.00	2,278	1,993	0.5014	1,982	30.74	64	52.5
1971	193,570.00	109,216	95,554	0.4936	98,016	31.38	3,124	51.5
1974	259,593.00	139,447	122,004	0.4700	137,589	33.32	4,129	48.5
1976	19,020.79	9,865	8,631	0.4538	10,390	34.66	300	46.5
1977	15,926.00	8,110	7,096	0.4456	8,830	35.33	250	45.5
1978	2,743.00	1,371	1,199	0.4373	1,544	36.02	43	44.5
1979	3,889.00	1,906	1,668	0.4289	2,221	36.71	61	43.5
1980	16,742.00	8,045	7,038	0.4204	9,704	37.40	259	42.5
1981	125,291.00	58,979	51,601	0.4119	73,690	38.11	1,934	41.5
1982	599,744.00	276,410	241,835	0.4032	357,909	38.82	9,221	40.5
1983	206,223.00	92,994	81,362	0.3945	124,861	39.53	3,158	39.5

New Jersey - American Water Company

Account #: 330.000 - Distribution Reservoirs and Standpipes

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R2

ASL: 72

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1984	28,926.00	12,754	11,158	0.3858	17,768	40.25	441	38.5
1985	487,730.00	210,115	183,832	0.3769	303,898	40.98	7,415	37.5
1986	2,609,395.84	1,097,511	960,227	0.3680	1,649,168	41.72	39,532	36.5
1987	743,739.72	305,171	266,999	0.3590	476,741	42.46	11,229	35.5
1988	668,522.00	267,384	233,938	0.3499	434,584	43.20	10,059	34.5
1989	77,708.51	30,269	26,483	0.3408	51,226	43.95	1,165	33.5
1990	1,123,570.28	425,833	372,567	0.3316	751,004	44.71	16,796	32.5
1991	124,185.11	45,750	40,027	0.3223	84,158	45.48	1,851	31.5
1992	1,153,512.20	412,635	361,020	0.3130	792,493	46.24	17,137	30.5
1993	771,081.50	267,545	234,078	0.3036	537,003	47.02	11,421	29.5
1994	3,830,668.15	1,287,635	1,126,569	0.2941	2,704,099	47.80	56,573	28.5
1995	26,397.38	8,585	7,512	0.2846	18,886	48.58	389	27.5
1996	158.03	50	43	0.2749	115	49.37	2	26.5
1997	1,368,619.47	414,982	363,073	0.2653	1,005,546	50.17	20,043	25.5
1998	2,513,690.63	734,244	642,400	0.2556	1,871,291	50.97	36,714	24.5
1999	2,568,545.25	721,511	631,260	0.2458	1,937,285	51.78	37,417	23.5
2000	3,910.68	1,054	923	0.2359	2,988	52.59	57	22.5
2001	125,205.88	32,343	28,297	0.2260	96,909	53.40	1,815	21.5
2002	1,554,319.66	383,792	335,785	0.2160	1,218,535	54.22	22,473	20.5
2003	1,255,907.76	295,718	258,728	0.2060	997,180	55.05	18,115	19.5
2004	284,220.00	63,646	55,684	0.1959	228,536	55.88	4,090	18.5
2005	58,366.60	12,393	10,843	0.1858	47,523	56.71	838	17.5
2006	136,955.56	27,485	24,047	0.1756	112,909	57.55	1,962	16.5
2007	505,394.85	95,501	83,555	0.1653	421,840	58.39	7,224	15.5
2008	77,223.62	13,683	11,971	0.1550	65,252	59.24	1,101	14.5
2009	2,322.10	384	336	0.1447	1,986	60.10	33	13.5
2012	283,626.85	36,718	32,125	0.1133	251,502	62.68	4,013	10.5
2014	8,373.48	881	771	0.0921	7,602	64.42	118	8.5

New Jersey - American Water Company

Account #: 330.000 - Distribution Reservoirs and Standpipes

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R2

ASL: 72

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2015	783,245.45	72,890	63,773	0.0814	719,473	65.30	11,018	7.5
2017	3,858,691.75	264,419	231,344	0.0600	3,627,348	67.07	54,086	5.5
2018	328,510.64	18,455	16,147	0.0492	312,364	67.96	4,597	4.5
2020	1,311,327.33	41,085	35,945	0.0274	1,275,382	69.74	18,287	2.5
2021	6,073,217.53	114,390	100,081	0.0165	5,973,137	70.64	84,553	1.5
2022	2,719,384.13	17,095	14,956	0.0055	2,704,428	71.55	37,799	0.5
TOTAL	40,748,152.80	9,625,846	8,421,782		32,326,371		595,741	

COMPOSITE ANNUAL ACCRUAL RATE 1.46%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.21

COMPOSITE AVERAGE AGE (YEARS) 20.39

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 54.99

New Jersey - American Water Company

Account #: 330.002 - Tank Original Painting

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R2

ASL: 72

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2009	99,272.14	16,414	21,627	0.2179	77,645	60.10	1,292	13.5
TOTAL	99,272.14	16,414	21,627		77,645		1,292	

COMPOSITE ANNUAL ACCRUAL RATE 1.30%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.22

COMPOSITE AVERAGE AGE (YEARS) 13.50

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 60.10

New Jersey - American Water Company

Account #: 330.100 - Elevated Tanks & Standpipes

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R2

ASL: 72

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1889	150.00	149	150	1.0000	0	1.00	0	133.5
1894	143.28	141	143	1.0000	0	1.38	0	128.5
1897	4,204.92	4,079	4,205	1.0000	0	2.16	0	125.5
1904	3,953.78	3,730	3,954	1.0000	0	4.07	0	118.5
1908	1,795.38	1,665	1,795	1.0000	0	5.21	0	114.5
1909	130,432.83	120,471	130,433	1.0000	0	5.50	0	113.5
1916	11,043.63	9,889	11,044	1.0000	0	7.53	0	106.5
1920	49,091.44	43,159	49,091	1.0000	0	8.70	0	102.5
1921	4,026.71	3,523	4,027	1.0000	0	9.00	0	101.5
1922	839.31	731	839	1.0000	0	9.30	0	100.5
1923	22,807.80	19,768	22,808	1.0000	0	9.60	0	99.5
1927	550.15	467	550	1.0000	0	10.83	0	95.5
1928	2,139.89	1,809	2,140	1.0000	0	11.14	0	94.5
1929	3,246.15	2,729	3,246	1.0000	0	11.47	0	93.5
1930	16,391.01	13,707	16,391	1.0000	0	11.79	0	92.5
1932	144.56	120	145	1.0000	0	12.46	0	90.5
1935	164.80	134	165	1.0000	0	13.50	0	87.5
1937	635.58	510	636	1.0000	0	14.23	0	85.5
1941	1,666.86	1,302	1,667	1.0000	0	15.77	0	81.5
1942	116,736.62	90,516	116,737	1.0000	0	16.17	0	80.5
1944	5,600.05	4,278	5,600	1.0000	0	17.00	0	78.5
1951	55,894.54	40,245	55,895	1.0000	0	20.16	0	71.5
1952	974.82	695	975	1.0000	0	20.64	0	70.5
1953	63,381.95	44,777	63,382	1.0000	0	21.13	0	69.5
1954	1,771.30	1,239	1,771	1.0000	0	21.63	0	68.5
1955	25,457.35	17,628	25,457	1.0000	0	22.14	0	67.5
1956	425,558.59	291,620	425,559	1.0000	0	22.66	0	66.5
1957	713,943.04	484,036	713,943	1.0000	0	23.19	0	65.5

New Jersey - American Water Company

Account #: 330.100 - Elevated Tanks & Standpipes

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R2

ASL: 72

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1958	550,264.49	368,985	550,264	1.0000	0	23.72	0	64.5
1959	183,329.31	121,555	183,329	1.0000	0	24.26	0	63.5
1960	9,636.88	6,316	9,637	1.0000	0	24.81	0	62.5
1961	310,823.02	201,306	310,823	1.0000	0	25.37	0	61.5
1962	4,690.68	3,001	4,691	1.0000	0	25.93	0	60.5
1964	223,931.64	139,677	222,577	0.9940	1,355	27.09	50	58.5
1965	329,143.60	202,609	322,860	0.9809	6,284	27.68	227	57.5
1966	284,855.84	172,983	275,650	0.9677	9,206	28.28	326	56.5
1967	800,325.43	479,292	763,755	0.9543	36,570	28.88	1,266	55.5
1968	977,857.52	577,287	919,913	0.9407	57,945	29.49	1,965	54.5
1969	4,970.28	2,891	4,608	0.9270	363	30.11	12	53.5
1970	528,829.79	303,041	482,898	0.9131	45,932	30.74	1,494	52.5
1971	374,905.60	211,529	337,073	0.8991	37,833	31.38	1,206	51.5
1972	9,470.08	5,259	8,380	0.8849	1,090	32.02	34	50.5
1973	390,395.00	213,269	339,845	0.8705	50,550	32.67	1,547	49.5
1974	8,300.50	4,459	7,105	0.8560	1,195	33.32	36	48.5
1975	118.03	62	99	0.8413	19	33.99	1	47.5
1976	450.00	233	372	0.8265	78	34.66	2	46.5
1977	16,122.75	8,211	13,084	0.8115	3,039	35.33	86	45.5
1978	86,248.47	43,104	68,687	0.7964	17,562	36.02	488	44.5
1979	553,672.02	271,397	432,473	0.7811	121,199	36.71	3,302	43.5
1980	19,411.74	9,327	14,863	0.7657	4,548	37.40	122	42.5
1981	2,338,630.17	1,100,872	1,754,249	0.7501	584,381	38.11	15,335	41.5
1982	1,027,120.94	473,380	754,335	0.7344	272,786	38.82	7,028	40.5
1983	817,417.97	368,607	587,379	0.7186	230,039	39.53	5,819	39.5
1984	660,183.81	291,081	463,839	0.7026	196,344	40.25	4,878	38.5
1985	1,552,412.85	668,781	1,065,708	0.6865	486,705	40.98	11,876	37.5
1986	1,268,977.41	533,732	850,506	0.6702	418,471	41.72	10,031	36.5

New Jersey - American Water Company

Account #: 330.100 - Elevated Tanks & Standpipes

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R2

ASL: 72

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1987	34,971.93	14,350	22,866	0.6538	12,106	42.46	285	35.5
1988	15,469.69	6,187	9,860	0.6373	5,610	43.20	130	34.5
1989	242,874.50	94,604	150,752	0.6207	92,123	43.95	2,096	33.5
1990	1,681,669.25	637,352	1,015,626	0.6039	666,044	44.71	14,896	32.5
1991	693,689.71	255,554	407,228	0.5870	286,462	45.48	6,299	31.5
1992	3,985,850.22	1,425,819	2,272,055	0.5700	1,713,795	46.24	37,060	30.5
1993	4,728,679.17	1,640,724	2,614,508	0.5529	2,114,171	47.02	44,965	29.5
1994	1,926,247.48	647,486	1,031,775	0.5356	894,473	47.80	18,714	28.5
1995	67,265.13	21,877	34,862	0.5183	32,404	48.58	667	27.5
1996	427,150.52	134,237	213,908	0.5008	213,242	49.37	4,319	26.5
1997	2,694,536.01	817,015	1,301,921	0.4832	1,392,615	50.17	27,759	25.5
1998	3,642,865.38	1,064,074	1,695,611	0.4655	1,947,255	50.97	38,205	24.5
1999	304,415.32	85,511	136,263	0.4476	168,153	51.78	3,248	23.5
2000	935.00	252	402	0.4297	533	52.59	10	22.5
2001	1,137,459.49	293,826	468,215	0.4116	669,244	53.40	12,532	21.5
2002	159,912.69	39,486	62,921	0.3935	96,992	54.22	1,789	20.5
2003	20,801.79	4,898	7,805	0.3752	12,997	55.05	236	19.5
2004	193,557.02	43,343	69,068	0.3568	124,489	55.88	2,228	18.5
2006	27,462.35	5,511	8,782	0.3198	18,680	57.55	325	16.5
2007	1,088,458.33	205,678	327,749	0.3011	760,709	58.39	13,027	15.5
2008	321,909.81	57,037	90,890	0.2823	231,020	59.24	3,900	14.5
2009	2,091,385.82	345,792	551,022	0.2635	1,540,364	60.10	25,632	13.5
2010	1,714,375.50	263,051	419,173	0.2445	1,295,202	60.95	21,249	12.5
2011	25,443.01	3,600	5,736	0.2255	19,707	61.81	319	11.5
2012	147,355.97	19,076	30,398	0.2063	116,958	62.68	1,866	10.5
2013	4,953,175.35	581,422	926,500	0.1871	4,026,675	63.55	63,364	9.5
2014	3,243,740.43	341,408	544,036	0.1677	2,699,704	64.42	41,907	8.5
2015	9,598,519.99	893,258	1,423,415	0.1483	8,175,105	65.30	125,194	7.5

New Jersey - American Water Company

Account #: 330.100 - Elevated Tanks & Standpipes

ALG - Remaining Life

Survivor Curve: R2

ASL: 72

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2017	5,363,190.63	367,516	585,639	0.1092	4,777,551	67.07	71,236	5.5
2019	255,886.43	11,203	17,852	0.0698	238,034	68.85	3,457	3.5
2020	298,324.90	9,347	14,894	0.0499	283,431	69.74	4,064	2.5
TOTAL	66,082,820.98	18,315,857	28,873,482		37,209,339		658,109	

COMPOSITE ANNUAL ACCRUAL RATE 1.00%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.44

COMPOSITE AVERAGE AGE (YEARS) 24.17

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 52.04

New Jersey - American Water Company

Account #: 330.200 - Ground Level Tanks

ALG - Remaining Life

Survivor Curve: R2

ASL: 72

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1920	2,150.00	1,890	2,022	0.9405	128	8.70	15	102.5
1954	121,031.89	84,664	90,570	0.7483	30,462	21.63	1,408	68.5
1993	10,000.00	3,470	3,712	0.3712	6,288	47.02	134	29.5
1994	93,101.07	31,295	33,478	0.3596	59,623	47.80	1,247	28.5
1997	118,908.27	36,054	38,570	0.3244	80,339	50.17	1,601	25.5
1998	2,540,583.42	742,099	793,867	0.3125	1,746,716	50.97	34,270	24.5
2001	44,662.07	11,537	12,342	0.2763	32,320	53.40	605	21.5
2003	1,987,053.18	467,875	500,513	0.2519	1,486,540	55.05	27,005	19.5
2004	54,581.07	12,222	13,075	0.2396	41,506	55.88	743	18.5
2006	147,761.82	29,654	31,722	0.2147	116,040	57.55	2,016	16.5
2007	82,533.48	15,596	16,684	0.2021	65,850	58.39	1,128	15.5
2008	734,667.68	130,172	139,252	0.1895	595,416	59.24	10,050	14.5
2010	100,211.03	15,376	16,449	0.1641	83,762	60.95	1,374	12.5
2012	11,034.83	1,429	1,528	0.1385	9,507	62.68	152	10.5
2013	21,838.05	2,563	2,742	0.1256	19,096	63.55	300	9.5
2014	1,055,181.10	111,059	118,807	0.1126	936,375	64.42	14,535	8.5
2015	85,027.15	7,913	8,465	0.0996	76,562	65.30	1,172	7.5
2016	15,312.01	1,238	1,324	0.0865	13,988	66.18	211	6.5
2017	2,623,442.59	179,773	192,314	0.0733	2,431,129	67.07	36,250	5.5
2018	1,399.37	79	84	0.0601	1,315	67.96	19	4.5
2019	1,408,477.53	61,665	65,967	0.0468	1,342,510	68.85	19,500	3.5
2022	3,045,547.18	19,145	20,481	0.0067	3,025,067	71.55	42,281	0.5

New Jersey - American Water Company

Account #: 330.200 - Ground Level Tanks

ALG - Remaining Life
 Survivor Curve: R2
 ASL: 72
 Net Salvage: 0%
 Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	14,304,504.79	1,966,767	2,103,966		12,200,539		196,016	
COMPOSITE ANNUAL ACCRUAL RATE				1.37%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.15				
COMPOSITE AVERAGE AGE (YEARS)				11.46				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				62.10				

New Jersey - American Water Company

Account #: 330.300 - Below Ground Tanks

ALG - Remaining Life

Survivor Curve: R2

ASL: 72

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2000	22,347.20	6,026	7,895	0.3533	14,453	52.59	275	22.5
2001	3,112,174.43	803,931	1,053,255	0.3384	2,058,920	53.40	38,556	21.5
2002	46,491.97	11,480	15,040	0.3235	31,452	54.22	580	20.5
2003	128,540.71	30,266	39,653	0.3085	88,888	55.05	1,615	19.5
2004	98,273.45	22,006	28,831	0.2934	69,442	55.88	1,243	18.5
2005	799,627.62	169,792	222,449	0.2782	577,179	56.71	10,177	17.5
2006	7,006.61	1,406	1,842	0.2629	5,164	57.55	90	16.5
2007	511,006.87	96,561	126,507	0.2476	384,499	58.39	6,584	15.5
2008	640,176.22	113,429	148,607	0.2321	491,569	59.24	8,298	14.5
2009	16,853.11	2,787	3,651	0.2166	13,202	60.10	220	13.5
2010	45,427.32	6,970	9,132	0.2010	36,295	60.95	595	12.5
2019	12,295.30	538	705	0.0574	11,590	68.85	168	3.5
TOTAL	5,440,220.81	1,265,193	1,657,567		3,782,654		68,401	

COMPOSITE ANNUAL ACCRUAL RATE 1.26%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.30

COMPOSITE AVERAGE AGE (YEARS) 19.27

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 55.26

New Jersey - American Water Company

Account #: 330.400 - Clearwell

ALG - Remaining Life

Survivor Curve: R2

ASL: 72

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2007	46,488.16	8,785	46,488	1.0000	0	58.39	0	15.5
2011	39,208.00	5,547	39,208	1.0000	0	61.81	0	11.5
TOTAL	85,696.16	14,332	85,696		0		0	

COMPOSITE ANNUAL ACCRUAL RATE 0.00%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 1.00

COMPOSITE AVERAGE AGE (YEARS) 13.67

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 59.96

New Jersey - American Water Company

Account #: 331.001 - Mains

ALG - Remaining Life

Survivor Curve: R3

ASL: 105

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1877	47,382.72	43,818	33,951	0.7165	13,432	7.90	1,700	145.5
1880	8.87	8	6	0.7103	3	8.67	0	142.5
1882	17,462.19	15,934	12,346	0.7070	5,116	9.19	557	140.5
1883	672.13	612	474	0.7051	198	9.45	21	139.5
1885	187.64	170	132	0.7012	56	9.97	6	137.5
1886	123,274.67	111,255	86,202	0.6993	37,072	10.24	3,621	136.5
1888	1,286.26	1,154	894	0.6953	392	10.77	36	134.5
1889	4,879.76	4,367	3,383	0.6934	1,496	11.04	136	133.5
1892	15,290.98	13,563	10,509	0.6872	4,782	11.87	403	130.5
1893	2,661.57	2,354	1,824	0.6851	838	12.15	69	129.5
1894	6,994.71	6,166	4,777	0.6830	2,217	12.44	178	128.5
1895	1,521.35	1,337	1,036	0.6808	486	12.74	38	127.5
1896	4,046.84	3,544	2,746	0.6786	1,301	13.03	100	126.5
1897	1,472.22	1,285	996	0.6764	476	13.34	36	125.5
1898	8,443.99	7,346	5,692	0.6741	2,752	13.65	202	124.5
1899	9,046.58	7,843	6,077	0.6718	2,969	13.97	213	123.5
1900	78,324.65	67,666	52,429	0.6694	25,896	14.29	1,812	122.5
1901	1,609.56	1,385	1,073	0.6669	536	14.62	37	121.5
1902	313,012.74	268,434	207,987	0.6645	105,026	14.95	7,023	120.5
1903	16,921.61	14,456	11,201	0.6619	5,721	15.30	374	119.5
1904	10,549.78	8,978	6,956	0.6593	3,594	15.65	230	118.5
1905	15,839.01	13,425	10,402	0.6567	5,437	16.01	340	117.5
1906	88,626.78	74,808	57,962	0.6540	30,664	16.37	1,873	116.5
1907	71,156.01	59,808	46,340	0.6512	24,816	16.75	1,482	115.5
1908	23,279.07	19,482	15,095	0.6484	8,184	17.13	478	114.5
1909	61,508.86	51,247	39,707	0.6456	21,802	17.52	1,245	113.5
1910	23,161.65	19,210	14,884	0.6426	8,278	17.92	462	112.5
1911	30,731.19	25,368	19,656	0.6396	11,075	18.32	604	111.5

New Jersey - American Water Company

Account #: 331.001 - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R3

ASL: 105

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1912	38,733.47	31,821	24,655	0.6365	14,078	18.74	751	110.5
1913	77,714.00	63,530	49,224	0.6334	28,490	19.16	1,487	109.5
1914	42,393.71	34,481	26,716	0.6302	15,677	19.60	800	108.5
1915	50,147.76	40,576	31,439	0.6269	18,709	20.04	934	107.5
1916	64,685.98	52,062	40,338	0.6236	24,348	20.49	1,188	106.5
1917	126,558.50	101,304	78,492	0.6202	48,067	20.95	2,294	105.5
1918	8,366.50	6,660	5,160	0.6167	3,207	21.42	150	104.5
1919	59,862.60	47,376	36,708	0.6132	23,155	21.90	1,057	103.5
1920	162,166.37	127,587	98,857	0.6096	63,310	22.39	2,828	102.5
1921	41,099.73	32,141	24,904	0.6059	16,196	22.89	708	101.5
1922	75,799.67	58,913	45,647	0.6022	30,153	23.39	1,289	100.5
1923	190,572.46	147,182	114,039	0.5984	76,534	23.91	3,201	99.5
1924	111,030.01	85,196	66,011	0.5945	45,019	24.43	1,843	98.5
1925	251,659.73	191,827	148,631	0.5906	103,029	24.96	4,127	97.5
1926	476,332.72	360,627	279,419	0.5866	196,914	25.51	7,720	96.5
1927	299,964.37	225,528	174,742	0.5825	125,222	26.06	4,806	95.5
1928	474,682.34	354,361	274,564	0.5784	200,118	26.62	7,519	94.5
1929	269,257.51	199,549	154,614	0.5742	114,644	27.18	4,217	93.5
1930	330,108.84	242,834	188,151	0.5700	141,958	27.76	5,114	92.5
1931	325,988.49	237,986	184,395	0.5656	141,594	28.35	4,995	91.5
1932	170,271.98	123,344	95,568	0.5613	74,704	28.94	2,581	90.5
1933	167,703.61	120,522	93,382	0.5568	74,321	29.54	2,516	89.5
1934	160,276.52	114,254	88,526	0.5523	71,751	30.15	2,380	88.5
1935	790,128.33	558,600	432,811	0.5478	357,317	30.77	11,613	87.5
1936	190,089.82	133,256	103,249	0.5432	86,841	31.39	2,766	86.5
1937	144,137.51	100,174	77,616	0.5385	66,521	32.03	2,077	85.5
1938	44,939.70	30,958	23,987	0.5338	20,953	32.67	641	84.5
1939	130,528.54	89,114	69,047	0.5290	61,482	33.31	1,845	83.5

New Jersey - American Water Company

Account #: 331.001 - Mains

ALG - Remaining Life

Survivor Curve: R3

ASL: 105

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1940	374,098.69	253,069	196,081	0.5241	178,017	33.97	5,240	82.5
1941	81,701.79	54,754	42,424	0.5193	39,278	34.63	1,134	81.5
1942	43,337.16	28,767	22,289	0.5143	21,048	35.30	596	80.5
1943	31,569.73	20,752	16,079	0.5093	15,490	35.98	431	79.5
1944	6,447,452.65	4,196,288	3,251,346	0.5043	3,196,107	36.66	87,179	78.5
1945	1,865,812.23	1,202,097	931,402	0.4992	934,410	37.35	25,017	77.5
1946	356,927.09	227,592	176,342	0.4941	180,585	38.05	4,746	76.5
1947	471,843.54	297,710	230,670	0.4889	241,173	38.75	6,224	75.5
1948	397,713.31	248,252	192,350	0.4836	205,364	39.46	5,204	74.5
1949	458,128.08	282,843	219,151	0.4784	238,977	40.17	5,949	73.5
1950	440,095.00	268,684	208,180	0.4730	231,915	40.90	5,671	72.5
1951	892,975.74	538,985	417,613	0.4677	475,362	41.62	11,420	71.5
1952	1,501,734.83	895,929	694,179	0.4623	807,556	42.36	19,065	70.5
1953	1,219,394.11	718,899	557,013	0.4568	662,381	43.10	15,370	69.5
1954	3,324,941.88	1,936,639	1,500,536	0.4513	1,824,406	43.84	41,613	68.5
1955	7,352,727.07	4,230,085	3,277,532	0.4458	4,075,195	44.59	91,387	67.5
1956	5,380,153.76	3,056,497	2,368,219	0.4402	3,011,935	45.35	66,417	66.5
1957	2,224,503.74	1,247,616	966,671	0.4346	1,257,832	46.11	27,279	65.5
1958	3,553,585.73	1,967,072	1,524,116	0.4289	2,029,470	46.88	43,293	64.5
1959	2,220,557.08	1,212,844	939,729	0.4232	1,280,828	47.65	26,880	63.5
1960	2,754,659.87	1,484,162	1,149,950	0.4175	1,604,709	48.43	33,136	62.5
1961	2,481,183.02	1,318,317	1,021,452	0.4117	1,459,731	49.21	29,663	61.5
1962	3,604,911.67	1,888,328	1,463,104	0.4059	2,141,807	50.00	42,837	60.5
1963	2,194,799.95	1,133,103	877,945	0.4000	1,316,855	50.79	25,926	59.5
1964	4,276,725.39	2,175,423	1,685,550	0.3941	2,591,176	51.59	50,226	58.5
1965	7,698,893.51	3,857,273	2,988,672	0.3882	4,710,222	52.39	89,901	57.5
1966	6,906,365.98	3,407,053	2,639,835	0.3822	4,266,531	53.20	80,196	56.5
1967	6,495,593.28	3,154,119	2,443,858	0.3762	4,051,736	54.01	75,012	55.5

New Jersey - American Water Company

Account #: 331.001 - Mains

ALG - Remaining Life

Survivor Curve: R3

ASL: 105

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1968	6,406,038.40	3,060,741	2,371,507	0.3702	4,034,531	54.83	73,580	54.5
1969	7,527,657.30	3,537,668	2,741,037	0.3641	4,786,620	55.65	86,006	53.5
1970	5,101,753.76	2,357,404	1,826,551	0.3580	3,275,202	56.48	57,987	52.5
1971	6,410,540.62	2,911,350	2,255,756	0.3519	4,154,784	57.31	72,491	51.5
1972	4,739,699.73	2,114,758	1,638,546	0.3457	3,101,154	58.15	53,329	50.5
1973	5,597,770.60	2,452,750	1,900,427	0.3395	3,697,344	58.99	62,675	49.5
1974	3,609,665.53	1,552,547	1,202,936	0.3333	2,406,729	59.84	40,220	48.5
1975	2,415,914.66	1,019,537	789,952	0.3270	1,625,963	60.69	26,792	47.5
1976	8,299,989.83	3,435,089	2,661,557	0.3207	5,638,433	61.54	91,616	46.5
1977	4,806,379.00	1,949,867	1,510,786	0.3143	3,295,593	62.40	52,811	45.5
1978	4,475,168.42	1,778,695	1,378,159	0.3080	3,097,010	63.27	48,952	44.5
1979	7,224,046.23	2,811,553	2,178,433	0.3016	5,045,613	64.13	78,672	43.5
1980	10,522,505.48	4,007,903	3,105,382	0.2951	7,417,123	65.01	114,098	42.5
1981	9,320,101.96	3,472,149	2,690,272	0.2887	6,629,830	65.88	100,631	41.5
1982	10,163,538.25	3,701,161	2,867,714	0.2822	7,295,824	66.76	109,279	40.5
1983	8,488,797.08	3,019,795	2,339,782	0.2756	6,149,015	67.65	90,898	39.5
1984	17,793,765.82	6,179,408	4,787,896	0.2691	13,005,870	68.54	189,768	38.5
1985	22,055,620.38	7,472,062	5,789,463	0.2625	16,266,157	69.43	234,289	37.5
1986	19,745,191.80	6,520,840	5,052,442	0.2559	14,692,750	70.32	208,930	36.5
1987	23,400,479.06	7,527,476	5,832,399	0.2492	17,568,080	71.22	246,661	35.5
1988	27,279,461.96	8,540,547	6,617,341	0.2426	20,662,121	72.13	286,469	34.5
1989	44,042,967.41	13,408,316	10,388,960	0.2359	33,654,007	73.03	460,799	33.5
1990	27,128,468.65	8,023,634	6,216,829	0.2292	20,911,639	73.94	282,801	32.5
1991	30,092,930.55	8,638,424	6,693,178	0.2224	23,399,753	74.86	312,585	31.5
1992	38,106,742.61	10,605,776	8,217,511	0.2156	29,889,232	75.78	394,439	30.5
1993	37,188,388.09	10,023,953	7,766,706	0.2088	29,421,682	76.70	383,606	29.5
1994	30,494,114.84	7,951,094	6,160,624	0.2020	24,333,490	77.62	313,487	28.5
1995	23,706,111.22	5,971,769	4,627,015	0.1952	19,079,097	78.55	242,892	27.5

New Jersey - American Water Company

Account #: 331.001 - Mains

ALG - Remaining Life

Survivor Curve: R3

ASL: 105

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1996	98,727,852.54	23,995,355	18,591,953	0.1883	80,135,899	79.48	1,008,249	26.5
1997	46,560,800.32	10,902,384	8,447,327	0.1814	38,113,474	80.41	473,966	25.5
1998	58,065,897.07	13,078,410	10,133,344	0.1745	47,932,553	81.35	589,211	24.5
1999	30,475,241.71	6,591,396	5,107,110	0.1676	25,368,131	82.29	308,278	23.5
2000	50,296,852.16	10,427,212	8,079,157	0.1606	42,217,696	83.23	507,229	22.5
2001	17,591,321.54	3,488,608	2,703,025	0.1537	14,888,297	84.18	176,869	21.5
2002	40,299,697.62	7,628,327	5,910,539	0.1467	34,389,158	85.12	403,986	20.5
2003	76,886,947.93	13,858,218	10,737,551	0.1397	66,149,397	86.07	768,512	19.5
2004	7,986,527.04	1,367,050	1,059,211	0.1326	6,927,316	87.03	79,599	18.5
2005	12,430,673.23	2,014,701	1,561,020	0.1256	10,869,654	87.98	123,544	17.5
2006	116,941,384.34	17,887,161	13,859,235	0.1185	103,082,150	88.94	1,159,016	16.5
2007	59,473,296.98	8,553,481	6,627,362	0.1114	52,845,935	89.90	587,838	15.5
2008	76,759,862.20	10,336,658	8,008,994	0.1043	68,750,868	90.86	756,664	14.5
2009	37,546,785.88	4,711,529	3,650,562	0.0972	33,896,224	91.82	369,143	13.5
2010	34,349,389.33	3,994,395	3,094,916	0.0901	31,254,473	92.79	336,831	12.5
2011	41,980,497.54	4,494,936	3,482,742	0.0830	38,497,755	93.76	410,610	11.5
2012	44,697,328.79	4,373,151	3,388,381	0.0758	41,308,947	94.73	436,085	10.5
2013	109,907,430.40	9,736,537	7,544,012	0.0686	102,363,419	95.70	1,069,648	9.5
2014	102,141,721.97	8,102,065	6,277,599	0.0615	95,864,123	96.67	991,651	8.5
2015	115,979,094.33	8,123,139	6,293,927	0.0543	109,685,167	97.65	1,123,296	7.5
2016	120,805,730.81	7,338,079	5,685,651	0.0471	115,120,080	98.62	1,167,286	6.5
2017	115,649,192.24	5,948,056	4,608,641	0.0399	111,040,551	99.60	1,114,869	5.5
2018	130,327,962.19	5,487,799	4,252,027	0.0326	126,075,935	100.58	1,253,505	4.5
2019	127,394,626.23	4,174,784	3,234,684	0.0254	124,159,942	101.56	1,222,539	3.5
2020	183,775,038.16	4,304,216	3,334,970	0.0181	180,440,068	102.54	1,759,691	2.5
2021	196,479,600.65	2,762,533	2,140,451	0.0109	194,339,150	103.52	1,877,243	1.5
2022	208,881,413.10	979,275	758,756	0.0036	208,122,657	104.51	1,991,457	0.5

New Jersey - American Water Company

Account #: 331.001 - Mains

ALG - Remaining Life

Survivor Curve: R3

ASL: 105

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	2,789,862,915.58	394,765,660	305,870,225		2,483,992,691		27,807,313	
COMPOSITE ANNUAL ACCRUAL RATE				1.00%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.11				
COMPOSITE AVERAGE AGE (YEARS)				15.58				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				90.14				

New Jersey - American Water Company

Account #: 332.000 - Fire Mains

ALG - Remaining Life

Survivor Curve: S0.5

ASL: 65

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1961	405.16	250	104	0.2575	301	24.87	12	61.5
1962	6,807.00	4,157	1,734	0.2547	5,073	25.30	200	60.5
1963	2,794.00	1,687	704	0.2518	2,090	25.75	81	59.5
1964	1,755.10	1,048	437	0.2490	1,318	26.20	50	58.5
1974	564.20	296	123	0.2185	441	30.94	14	48.5
1975	1,439.00	743	310	0.2153	1,129	31.44	36	47.5
1976	1,120.00	569	238	0.2121	883	31.95	28	46.5
1977	16,342.00	8,180	3,411	0.2088	12,931	32.47	398	45.5
1978	4,254.00	2,095	874	0.2054	3,380	32.99	102	44.5
1979	3,902.00	1,890	788	0.2020	3,114	33.51	93	43.5
1981	25,490.00	11,927	4,974	0.1952	20,516	34.58	593	41.5
1982	1,152.00	529	221	0.1916	931	35.13	27	40.5
1986	19,453.59	8,265	3,447	0.1772	16,007	37.38	428	36.5
1987	7,352.10	3,058	1,275	0.1735	6,077	37.97	160	35.5
1988	4,930.94	2,006	837	0.1697	4,094	38.55	106	34.5
1989	25,757.71	10,243	4,272	0.1659	21,486	39.15	549	33.5
1990	11,245.28	4,367	1,821	0.1620	9,424	39.75	237	32.5
1991	12,114.93	4,591	1,915	0.1580	10,200	40.37	253	31.5
1992	10,113.02	3,736	1,558	0.1541	8,555	40.99	209	30.5
1993	12,850.42	4,622	1,928	0.1500	10,923	41.62	262	29.5
1994	3,389.82	1,186	495	0.1459	2,895	42.26	69	28.5
1995	13,985.00	4,754	1,983	0.1418	12,002	42.90	280	27.5
1996	1,647.00	543	227	0.1376	1,420	43.56	33	26.5
1997	13,422.19	4,290	1,789	0.1333	11,633	44.23	263	25.5
1998	4,053.31	1,253	523	0.1290	3,531	44.90	79	24.5
2000	3,299.40	950	396	0.1201	2,903	46.28	63	22.5
2001	9,534.46	2,643	1,102	0.1156	8,432	46.98	179	21.5
2002	11,147.81	2,967	1,238	0.1110	9,910	47.70	208	20.5

New Jersey - American Water Company

Account #: 332.000 - Fire Mains

ALG - Remaining Life

Survivor Curve: S0.5

ASL: 65

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2003	15,454.05	3,941	1,644	0.1064	13,810	48.42	285	19.5
2004	5,582.76	1,361	567	0.1016	5,015	49.16	102	18.5
2005	2,258.59	524	219	0.0968	2,040	49.91	41	17.5
2006	11,664.40	2,573	1,073	0.0920	10,591	50.66	209	16.5
2007	1,248,440.07	260,577	108,675	0.0870	1,139,765	51.43	22,160	15.5
2008	215,172.34	42,325	17,652	0.0820	197,520	52.21	3,783	14.5
2009	26,394.61	4,870	2,031	0.0770	24,364	53.01	460	13.5
2010	14,081.03	2,424	1,011	0.0718	13,070	53.81	243	12.5
2011	41,410.07	6,607	2,756	0.0665	38,654	54.63	708	11.5
2012	50,717.51	7,446	3,105	0.0612	47,612	55.46	859	10.5
2013	168,982.01	22,617	9,433	0.0558	159,549	56.30	2,834	9.5
2014	17,875.03	2,157	900	0.0503	16,975	57.15	297	8.5
2015	1,243.26	133	56	0.0448	1,188	58.02	20	7.5
2019	14,226.10	736	307	0.0216	13,919	61.64	226	3.5
2020	38,972.92	1,454	607	0.0156	38,366	62.57	613	2.5
2021	7,418.59	168	70	0.0094	7,349	63.53	116	1.5
2022	18,306.75	139	58	0.0032	18,249	64.51	283	0.5
TOTAL	2,128,521.53	452,903	188,886		1,939,636		38,251	

COMPOSITE ANNUAL ACCRUAL RATE 1.80%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.09

COMPOSITE AVERAGE AGE (YEARS) 16.23

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 51.17

New Jersey - American Water Company

Account #: 333.000 - Services

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 70

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1902	9,510.57	9,275	8,046	0.8460	1,465	1.74	844	120.5
1920	258.47	233	202	0.7830	56	6.82	8	102.5
1922	211,590.34	189,620	164,489	0.7774	47,102	7.27	6,480	100.5
1924	947.31	843	731	0.7717	216	7.73	28	98.5
1925	87,146.33	77,238	67,001	0.7688	20,145	7.96	2,531	97.5
1926	32,499.78	28,695	24,892	0.7659	7,608	8.19	928	96.5
1927	17,993.66	15,827	13,729	0.7630	4,265	8.43	506	95.5
1928	26,699.93	23,392	20,292	0.7600	6,408	8.67	739	94.5
1930	1,742.92	1,515	1,314	0.7539	429	9.16	47	92.5
1931	132.58	115	100	0.7508	33	9.41	4	91.5
1932	53.60	46	40	0.7476	14	9.67	1	90.5
1933	244.39	210	182	0.7444	62	9.93	6	89.5
1934	35.24	30	26	0.7412	9	10.19	1	88.5
1935	15,022.89	12,777	11,084	0.7378	3,939	10.47	376	87.5
1936	14,657.55	12,408	10,764	0.7344	3,894	10.74	362	86.5
1937	21,696.59	18,279	15,856	0.7308	5,841	11.03	530	85.5
1939	263.68	220	191	0.7235	73	11.62	6	83.5
1940	9,453.01	7,842	6,802	0.7196	2,651	11.93	222	82.5
1941	225.62	186	161	0.7156	64	12.25	5	81.5
1942	1,438.41	1,180	1,024	0.7115	415	12.58	33	80.5
1943	953.51	778	674	0.7073	279	12.92	22	79.5
1944	1,026.73	832	722	0.7030	305	13.27	23	78.5
1945	141,552.80	113,983	98,877	0.6985	42,676	13.63	3,130	77.5
1946	41,976.71	33,577	29,127	0.6939	12,850	14.01	917	76.5
1947	56,808.55	45,129	39,148	0.6891	17,661	14.39	1,227	75.5
1948	141,500.41	111,606	96,814	0.6842	44,686	14.79	3,022	74.5
1949	218,780.63	171,281	148,580	0.6791	70,200	15.20	4,619	73.5
1950	10,642.39	8,268	7,172	0.6739	3,470	15.62	222	72.5

New Jersey - American Water Company

Account #: 333.000 - Services

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 70

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1951	202,586.01	156,126	135,434	0.6685	67,152	16.05	4,183	71.5
1952	234,715.92	179,390	155,615	0.6630	79,101	16.50	4,794	70.5
1953	263,625.01	199,757	173,282	0.6573	90,343	16.96	5,327	69.5
1954	373,783.79	280,712	243,508	0.6515	130,276	17.43	7,474	68.5
1955	544,299.44	405,004	351,327	0.6455	192,972	17.91	10,772	67.5
1956	558,106.27	411,327	356,812	0.6393	201,294	18.41	10,934	66.5
1957	752,994.88	549,483	476,658	0.6330	276,337	18.92	14,606	65.5
1958	516,609.08	373,146	323,692	0.6266	192,917	19.44	9,924	64.5
1959	714,634.95	510,741	443,050	0.6200	271,585	19.97	13,598	63.5
1960	635,650.73	449,349	389,795	0.6132	245,856	20.52	11,984	62.5
1961	658,232.06	460,088	399,110	0.6063	259,122	21.07	12,297	61.5
1962	605,842.97	418,556	363,083	0.5993	242,760	21.64	11,218	60.5
1963	622,898.46	425,200	368,847	0.5921	254,052	22.22	11,435	59.5
1964	568,101.65	383,006	332,245	0.5848	235,857	22.81	10,341	58.5
1965	1,136,703.42	756,616	656,338	0.5774	480,365	23.41	20,523	57.5
1966	761,975.34	500,542	434,204	0.5698	327,772	24.02	13,648	56.5
1967	738,590.07	478,635	415,200	0.5622	323,391	24.64	13,126	55.5
1968	793,140.82	506,848	439,673	0.5543	353,468	25.27	13,989	54.5
1969	837,410.84	527,478	457,569	0.5464	379,841	25.91	14,661	53.5
1970	784,759.30	487,043	422,493	0.5384	362,266	26.56	13,642	52.5
1971	972,661.83	594,500	515,708	0.5302	456,954	27.22	16,790	51.5
1972	1,046,495.53	629,655	546,205	0.5219	500,291	27.88	17,943	50.5
1973	1,298,552.87	768,765	666,878	0.5136	631,675	28.56	22,118	49.5
1974	780,867.48	454,649	394,392	0.5051	386,475	29.24	13,216	48.5
1975	1,205,249.59	689,811	598,388	0.4965	606,862	29.94	20,272	47.5
1976	982,657.29	552,565	479,331	0.4878	503,326	30.64	16,428	46.5
1977	1,201,624.12	663,532	575,592	0.4790	626,032	31.35	19,972	45.5
1978	1,274,708.26	690,820	599,263	0.4701	675,445	32.06	21,066	44.5

New Jersey - American Water Company

Account #: 333.000 - Services

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 70

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1979	1,448,177.76	769,847	667,816	0.4611	780,362	32.79	23,800	43.5
1980	1,665,157.62	867,772	752,763	0.4521	912,395	33.52	27,219	42.5
1981	1,662,726.93	848,940	736,426	0.4429	926,301	34.26	27,037	41.5
1982	1,607,179.54	803,439	696,956	0.4337	910,224	35.01	26,002	40.5
1983	1,911,460.54	934,957	811,043	0.4243	1,100,417	35.76	30,772	39.5
1984	3,222,838.93	1,541,392	1,337,106	0.4149	1,885,733	36.52	51,634	38.5
1985	3,799,940.24	1,775,693	1,540,354	0.4054	2,259,587	37.29	60,596	37.5
1986	5,756,772.66	2,626,440	2,278,348	0.3958	3,478,425	38.06	91,385	36.5
1987	5,450,154.30	2,425,713	2,104,223	0.3861	3,345,931	38.84	86,136	35.5
1988	5,210,474.07	2,260,402	1,960,822	0.3763	3,249,652	39.63	81,994	34.5
1989	6,168,011.23	2,605,836	2,260,474	0.3665	3,907,538	40.43	96,657	33.5
1990	6,144,834.90	2,525,744	2,190,997	0.3566	3,953,838	41.23	95,903	32.5
1991	5,907,989.76	2,360,344	2,047,518	0.3466	3,860,472	42.03	91,842	31.5
1992	7,498,850.99	2,908,774	2,523,263	0.3365	4,975,588	42.85	116,124	30.5
1993	7,863,097.93	2,958,095	2,566,047	0.3263	5,297,051	43.67	121,308	29.5
1994	9,008,779.23	3,282,913	2,847,815	0.3161	6,160,964	44.49	138,476	28.5
1995	8,213,248.85	2,895,536	2,511,779	0.3058	5,701,470	45.32	125,799	27.5
1996	7,720,316.18	2,629,517	2,281,017	0.2955	5,439,299	46.16	117,840	26.5
1997	12,051,203.39	3,959,589	3,434,809	0.2850	8,616,394	47.00	183,325	25.5
1998	9,561,613.46	3,025,886	2,624,854	0.2745	6,936,760	47.85	144,976	24.5
1999	11,277,083.97	3,431,279	2,976,518	0.2639	8,300,566	48.70	170,439	23.5
2000	16,704,103.62	4,877,809	4,231,333	0.2533	12,472,770	49.56	251,675	22.5
2001	5,261,796.52	1,471,601	1,276,563	0.2426	3,985,233	50.42	79,037	21.5
2002	7,386,545.35	1,974,205	1,712,556	0.2318	5,673,990	51.29	110,623	20.5
2003	19,163,175.31	4,882,704	4,235,579	0.2210	14,927,596	52.16	286,165	19.5
2004	862,817.16	209,016	181,315	0.2101	681,503	53.04	12,848	18.5
2005	4,492,591.47	1,031,692	894,958	0.1992	3,597,634	53.92	66,716	17.5
2006	35,552,760.85	7,713,589	6,691,276	0.1882	28,861,485	54.81	526,548	16.5

New Jersey - American Water Company

Account #: 333.000 - Services

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 70

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2007	8,967,377.38	1,831,364	1,588,646	0.1772	7,378,732	55.70	132,463	15.5
2008	10,855,686.29	2,078,029	1,802,619	0.1661	9,053,067	56.60	159,947	14.5
2009	18,399,397.74	3,285,454	2,850,020	0.1549	15,549,378	57.50	270,421	13.5
2010	9,448,674.30	1,565,145	1,357,710	0.1437	8,090,964	58.40	138,533	12.5
2011	12,331,660.45	1,882,690	1,633,169	0.1324	10,698,491	59.31	180,373	11.5
2012	13,385,966.27	1,869,317	1,621,569	0.1211	11,764,397	60.22	195,342	10.5
2013	29,614,799.23	3,748,143	3,251,387	0.1098	26,363,412	61.14	431,193	9.5
2014	35,069,694.06	3,978,100	3,450,867	0.0984	31,618,827	62.06	509,491	8.5
2015	33,353,178.75	3,343,754	2,900,593	0.0870	30,452,586	62.98	483,510	7.5
2016	42,796,769.56	3,724,414	3,230,803	0.0755	39,565,967	63.91	619,106	6.5
2017	45,268,565.96	3,338,732	2,896,236	0.0640	42,372,330	64.84	653,519	5.5
2018	49,333,519.37	2,981,479	2,586,331	0.0524	46,747,188	65.77	710,773	4.5
2019	41,302,434.29	1,944,474	1,686,765	0.0408	39,615,669	66.70	593,898	3.5
2020	49,504,063.97	1,667,082	1,446,137	0.0292	48,057,927	67.64	710,467	2.5
2021	51,087,165.66	1,033,882	896,857	0.0176	50,190,308	68.58	731,815	1.5
2022	57,934,346.31	391,596	339,696	0.0059	57,594,650	69.53	828,380	0.5
TOTAL	743,359,334.93	122,651,105	106,395,664		636,963,671		10,995,227	

COMPOSITE ANNUAL ACCRUAL RATE 1.48%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.14

COMPOSITE AVERAGE AGE (YEARS) 12.89

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 58.45

New Jersey - American Water Company

Account #: 334.100 - Meters

ALG - Remaining Life

Survivor Curve: S0

ASL: 12

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1930	204.92	205	192	0.9362	13	3.00	4	93.5
1932	247.76	248	232	0.9362	16	3.00	5	91.5
1937	523.20	523	490	0.9362	33	3.00	11	86.5
1959	384.50	385	360	0.9362	25	3.00	8	64.5
1960	480.94	481	450	0.9362	31	3.00	10	63.5
1961	2,533.33	2,533	2,372	0.9362	162	3.00	54	62.5
1962	1,464.07	1,464	1,371	0.9362	93	3.00	31	61.5
1963	3,416.35	3,416	3,198	0.9362	218	3.00	73	60.5
1964	1,934.76	1,935	1,811	0.9362	123	3.00	41	59.5
1965	1,741.25	1,741	1,630	0.9362	111	3.00	37	58.5
1966	4,079.04	4,079	3,819	0.9362	260	3.00	87	57.5
1967	4,256.35	4,256	3,985	0.9362	272	3.00	91	56.5
1968	3,725.17	3,725	3,488	0.9362	238	3.00	79	55.5
1969	4,112.36	4,112	3,850	0.9362	262	3.00	87	54.5
1970	5,240.50	5,241	4,906	0.9362	334	3.00	111	53.5
1971	6,342.93	6,343	5,938	0.9362	405	3.00	135	52.5
1972	6,924.94	6,925	6,483	0.9362	442	3.00	147	51.5
1973	7,538.66	7,539	7,058	0.9362	481	3.00	160	50.5
1974	3,015.09	3,015	2,823	0.9362	192	3.00	64	49.5
1975	56.96	57	53	0.9363	4	3.00	1	48.5
1976	902.00	902	844	0.9362	58	3.00	19	47.5
1977	3,627.68	3,628	3,396	0.9362	231	3.00	77	46.5
1978	7,520.99	7,521	7,041	0.9362	480	3.00	160	45.5
1979	12,935.77	12,936	12,111	0.9362	825	3.00	275	44.5
1980	15,273.89	15,274	14,299	0.9362	974	3.00	325	43.5
1981	13,473.17	13,473	12,614	0.9362	860	3.00	287	42.5
1982	11,811.91	11,812	11,058	0.9362	754	3.00	251	41.5
1983	10,535.03	10,535	9,863	0.9362	672	3.00	224	40.5

New Jersey - American Water Company

Account #: 334.100 - Meters

ALG - Remaining Life

Survivor Curve: S0

ASL: 12

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1984	25,366.41	25,366	23,748	0.9362	1,618	3.00	539	39.5
1985	752,091.37	752,091	704,112	0.9362	47,980	3.00	15,993	38.5
1986	166,073.24	166,073	155,479	0.9362	10,595	3.00	3,532	37.5
1987	58,698.20	58,698	54,954	0.9362	3,745	3.00	1,248	36.5
1988	338,698.07	338,698	317,091	0.9362	21,607	3.00	7,202	35.5
1989	847,088.63	847,089	793,049	0.9362	54,040	3.00	18,013	34.5
1990	1,274,370.43	1,274,370	1,193,072	0.9362	81,298	3.00	27,099	33.5
1991	825,354.34	825,354	772,701	0.9362	52,653	3.00	17,551	32.5
1992	913,998.82	913,999	855,690	0.9362	58,309	3.00	19,436	31.5
1993	1,980,755.88	1,980,756	1,854,394	0.9362	126,362	3.00	42,121	30.5
1994	1,243,663.23	1,243,663	1,164,324	0.9362	79,340	3.00	26,447	29.5
1995	1,592,889.09	1,592,889	1,491,271	0.9362	101,618	3.00	33,873	28.5
1996	2,151,547.99	2,151,548	2,014,290	0.9362	137,258	3.00	45,753	27.5
1997	2,632,912.55	2,632,913	2,464,946	0.9362	167,967	3.00	55,989	26.5
1998	738,364.83	738,365	691,261	0.9362	47,104	3.00	15,701	25.5
1999	2,796,255.00	2,679,744	2,508,790	0.8972	287,465	3.00	95,822	23.5
2000	2,995,114.29	2,832,897	2,652,172	0.8855	342,942	3.00	114,314	22.5
2001	19,256.66	17,682	16,554	0.8597	2,702	3.00	901	21.5
2002	2,385,096.44	2,118,687	1,983,526	0.8316	401,571	3.00	133,857	20.5
2003	10,015,812.16	8,586,336	8,038,571	0.8026	1,977,242	3.00	659,081	19.5
2004	39,717.56	32,786	30,695	0.7728	9,023	3.00	3,008	18.5
2005	1,877,414.32	1,488,830	1,393,850	0.7424	483,564	3.00	161,188	17.5
2006	8,864,289.31	6,736,030	6,306,304	0.7114	2,557,985	3.00	852,662	16.5
2007	2,821,226.67	2,048,507	1,917,822	0.6798	903,404	3.29	274,863	15.5
2008	5,523,492.95	3,819,921	3,576,229	0.6475	1,947,264	3.70	526,135	14.5
2009	18,161,473.14	11,918,558	11,158,214	0.6144	7,003,259	4.12	1,697,785	13.5
2010	11,788,185.92	7,309,323	6,843,025	0.5805	4,945,161	4.56	1,084,622	12.5
2011	11,720,821.95	6,831,810	6,395,975	0.5457	5,324,847	5.01	1,063,807	11.5

New Jersey - American Water Company

Account #: 334.100 - Meters

ALG - Remaining Life

Survivor Curve: S0

ASL: 12

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2012	6,965,123.30	3,793,221	3,551,232	0.5099	3,413,891	5.46	624,708	10.5
2013	9,234,788.60	4,664,324	4,366,764	0.4729	4,868,025	5.94	819,668	9.5
2014	8,182,644.06	3,797,870	3,555,585	0.4345	4,627,060	6.43	719,565	8.5
2015	11,564,949.81	4,875,183	4,564,171	0.3947	7,000,779	6.94	1,008,551	7.5
2016	17,419,733.78	6,568,057	6,149,048	0.3530	11,270,686	7.48	1,507,696	6.5
2017	23,625,350.68	7,803,048	7,305,253	0.3092	16,320,098	8.04	2,030,720	5.5
2018	34,897,655.93	9,799,533	9,174,371	0.2629	25,723,285	8.63	2,980,576	4.5
2019	31,676,635.24	7,223,382	6,762,567	0.2135	24,914,069	9.26	2,689,464	3.5
2020	21,416,375.83	3,664,887	3,431,086	0.1602	17,985,290	9.95	1,808,204	2.5
2021	19,431,584.94	2,114,987	1,980,062	0.1019	17,451,523	10.69	1,631,916	1.5
2022	37,694,449.53	1,473,760	1,379,741	0.0366	36,314,708	11.53	3,149,358	0.5
TOTAL	316,793,624.67	127,875,541	119,717,720		197,075,905		25,971,822	

COMPOSITE ANNUAL ACCRUAL RATE	8.20%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.38
COMPOSITE AVERAGE AGE (YEARS)	8.25
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	7.41

New Jersey - American Water Company

Account #: 334.200 - Meter Installations

ALG - Remaining Life

Survivor Curve: R3

ASL: 60

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1918	74.45	74	74	1.0000	0	1.00	0	105.5
1920	770.76	771	771	1.0000	0	1.00	0	103.5
1921	1,999.25	1,999	1,999	1.0000	0	1.00	0	102.5
1922	2,585.00	2,563	2,585	1.0000	0	1.00	0	100.5
1923	4,184.78	4,141	4,185	1.0000	0	1.00	0	99.5
1924	5,752.61	5,675	5,753	1.0000	0	1.00	0	98.5
1925	2,936.88	2,888	2,937	1.0000	0	1.00	0	97.5
1926	12,109.98	11,862	12,110	1.0000	0	1.23	0	96.5
1927	8,681.44	8,472	8,681	1.0000	0	1.45	0	95.5
1928	7,207.53	7,006	7,208	1.0000	0	1.68	0	94.5
1929	8,169.95	7,909	8,170	1.0000	0	1.92	0	93.5
1930	426.97	412	427	1.0000	0	2.16	0	92.5
1931	1,011.18	971	1,011	1.0000	0	2.40	0	91.5
1932	381.14	364	381	1.0000	0	2.65	0	90.5
1936	360.71	339	361	1.0000	0	3.66	0	86.5
1937	660.42	617	660	1.0000	0	3.92	0	85.5
1938	329.83	307	330	1.0000	0	4.18	0	84.5
1940	52.68	49	53	1.0000	0	4.69	0	82.5
1941	138.51	127	139	1.0000	0	4.95	0	81.5
1947	137.72	123	138	1.0000	0	6.53	0	75.5
1948	2,768.92	2,455	2,769	1.0000	0	6.81	0	74.5
1949	3,079.37	2,715	3,079	1.0000	0	7.09	0	73.5
1950	6,873.04	6,026	6,873	1.0000	0	7.39	0	72.5
1951	6,909.22	6,023	6,909	1.0000	0	7.69	0	71.5
1952	5,902.31	5,115	5,902	1.0000	0	8.01	0	70.5
1953	7,745.66	6,670	7,746	1.0000	0	8.33	0	69.5
1954	21,347.29	18,262	21,347	1.0000	0	8.67	0	68.5
1955	34,893.28	29,647	34,893	1.0000	0	9.02	0	67.5

New Jersey - American Water Company

Account #: 334.200 - Meter Installations

ALG - Remaining Life

Survivor Curve: R3

ASL: 60

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1956	45,574.72	38,446	45,575	1.0000	0	9.39	0	66.5
1957	44,835.24	37,540	44,835	1.0000	0	9.76	0	65.5
1958	34,149.06	28,369	34,149	1.0000	0	10.16	0	64.5
1959	37,283.06	30,720	37,283	1.0000	0	10.56	0	63.5
1960	37,894.51	30,957	37,895	1.0000	0	10.98	0	62.5
1961	49,839.08	40,351	49,839	1.0000	0	11.42	0	61.5
1962	43,521.63	34,907	43,522	1.0000	0	11.88	0	60.5
1963	27,829.77	22,103	27,830	1.0000	0	12.35	0	59.5
1964	34,389.39	27,035	34,389	1.0000	0	12.83	0	58.5
1965	157,751.41	122,698	157,751	1.0000	0	13.33	0	57.5
1966	47,903.60	36,846	47,904	1.0000	0	13.85	0	56.5
1967	40,663.83	30,916	40,664	1.0000	0	14.38	0	55.5
1968	43,952.10	33,015	43,952	1.0000	0	14.93	0	54.5
1969	47,109.64	34,944	47,110	1.0000	0	15.49	0	53.5
1970	57,334.01	41,975	57,334	1.0000	0	16.07	0	52.5
1971	49,214.84	35,544	49,215	1.0000	0	16.67	0	51.5
1972	86,280.58	61,441	86,281	1.0000	0	17.27	0	50.5
1973	138,042.71	96,871	138,043	1.0000	0	17.90	0	49.5
1974	44,316.53	30,630	44,317	1.0000	0	18.53	0	48.5
1975	88,613.23	60,290	88,613	1.0000	0	19.18	0	47.5
1976	287,320.73	192,320	287,321	1.0000	0	19.84	0	46.5
1977	256,175.62	168,601	256,176	1.0000	0	20.51	0	45.5
1978	257,415.75	166,479	257,416	1.0000	0	21.20	0	44.5
1979	251,984.81	160,041	251,985	1.0000	0	21.89	0	43.5
1980	317,533.74	197,930	317,534	1.0000	0	22.60	0	42.5
1981	373,354.46	228,254	373,354	1.0000	0	23.32	0	41.5
1982	351,200.18	210,441	351,200	1.0000	0	24.05	0	40.5
1983	612,282.96	359,343	612,283	1.0000	0	24.79	0	39.5

New Jersey - American Water Company

Account #: 334.200 - Meter Installations

ALG - Remaining Life

Survivor Curve: R3

ASL: 60

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1984	892,256.87	512,517	892,257	1.0000	0	25.54	0	38.5
1985	1,170,399.30	657,474	1,170,399	1.0000	0	26.29	0	37.5
1986	1,466,287.74	804,919	1,466,288	1.0000	0	27.06	0	36.5
1987	1,767,245.67	947,224	1,767,246	1.0000	0	27.84	0	35.5
1988	2,304,070.03	1,204,733	2,251,958	0.9774	52,112	28.63	1,820	34.5
1989	2,535,296.77	1,292,024	2,415,127	0.9526	120,170	29.42	4,084	33.5
1990	2,978,533.41	1,477,968	2,762,706	0.9275	215,827	30.23	7,140	32.5
1991	1,182,195.20	570,589	1,066,579	0.9022	115,616	31.04	3,725	31.5
1992	2,664,694.56	1,249,648	2,335,917	0.8766	328,778	31.86	10,319	30.5
1993	2,902,662.04	1,321,104	2,469,487	0.8508	433,175	32.69	13,250	29.5
1994	2,731,453.39	1,205,027	2,252,508	0.8247	478,946	33.53	14,284	28.5
1995	6,918,130.19	2,954,545	5,522,811	0.7983	1,395,319	34.38	40,590	27.5
1996	4,074,067.14	1,681,956	3,144,012	0.7717	930,055	35.23	26,400	26.5
1997	5,578,835.21	2,223,083	4,155,519	0.7449	1,423,316	36.09	39,437	25.5
1998	4,765,731.43	1,830,078	3,420,891	0.7178	1,344,841	36.96	36,387	24.5
1999	3,199,325.96	1,181,847	2,209,178	0.6905	990,148	37.84	26,170	23.5
2000	44,053.07	15,625	29,207	0.6630	14,846	38.72	383	22.5
2001	20,130.41	6,841	12,788	0.6353	7,342	39.61	185	21.5
2002	11,517.33	3,742	6,995	0.6073	4,523	40.51	112	20.5
2003	6,330,731.22	1,961,481	3,666,517	0.5792	2,664,214	41.41	64,338	19.5
2004	1,499,838.76	441,963	826,143	0.5508	673,695	42.32	15,919	18.5
2005	157,648.80	44,048	82,338	0.5223	75,311	43.24	1,742	17.5
2006	18,398,319.49	4,857,934	9,080,739	0.4936	9,317,581	44.16	211,008	16.5
2007	1,321,019.28	328,389	613,844	0.4647	707,175	45.08	15,685	15.5
2008	2,272,155.74	529,504	989,780	0.4356	1,282,376	46.02	27,867	14.5
2009	10,365,868.52	2,253,595	4,212,555	0.4064	6,153,314	46.96	131,045	13.5
2010	3,162,427.17	637,839	1,192,286	0.3770	1,970,141	47.90	41,132	12.5
2011	3,018,526.41	561,145	1,048,926	0.3475	1,969,601	48.85	40,323	11.5

New Jersey - American Water Company

Account #: 334.200 - Meter Installations

ALG - Remaining Life

Survivor Curve: R3

ASL: 60

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2012	3,793,352.20	644,994	1,205,662	0.3178	2,587,690	49.80	51,964	10.5
2013	10,982,070.10	1,692,329	3,163,402	0.2881	7,818,668	50.75	154,050	9.5
2014	8,862,333.44	1,223,876	2,287,741	0.2581	6,574,592	51.71	127,133	8.5
2015	8,086,969.12	986,895	1,844,762	0.2281	6,242,207	52.68	118,498	7.5
2016	7,115,980.41	753,705	1,408,870	0.1980	5,707,111	53.64	106,387	6.5
2017	7,888,652.96	707,961	1,323,363	0.1678	6,565,289	54.62	120,210	5.5
2018	7,001,160.35	514,729	962,162	0.1374	6,038,998	55.59	108,637	4.5
2019	7,009,589.77	401,318	750,168	0.1070	6,259,421	56.56	110,659	3.5
2020	7,868,116.40	322,132	602,148	0.0765	7,265,968	57.54	126,269	2.5
2021	8,334,448.54	204,945	383,095	0.0460	7,951,353	58.52	135,863	1.5
2022	11,569,526.98	94,922	177,434	0.0153	11,392,093	59.51	191,439	0.5
TOTAL	186,256,879.45	42,997,236	79,185,065		107,071,815		2,124,454	

COMPOSITE ANNUAL ACCRUAL RATE	1.14%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.43
COMPOSITE AVERAGE AGE (YEARS)	14.77
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	46.15

New Jersey - American Water Company

Account #: 334.300 - Meter Vaults

ALG - Remaining Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2007	702,548.60	222,263	346,595	0.4933	355,954	27.35	13,017	15.5
2008	2,152,276.49	644,277	1,004,680	0.4668	1,147,596	28.03	40,947	14.5
2009	4,104,120.67	1,157,060	1,804,310	0.4396	2,299,811	28.72	80,069	13.5
2010	2,877,274.56	759,865	1,184,928	0.4118	1,692,347	29.44	57,492	12.5
2011	3,539,110.00	870,018	1,356,700	0.3833	2,182,410	30.17	72,345	11.5
2012	3,057,180.08	694,363	1,082,784	0.3542	1,974,397	30.91	63,865	10.5
2013	6,133,344.40	1,275,517	1,989,031	0.3243	4,144,313	31.68	130,812	9.5
2014	4,809,356.35	905,760	1,412,434	0.2937	3,396,922	32.47	104,628	8.5
2015	6,214,739.59	1,045,418	1,630,217	0.2623	4,584,522	33.27	137,792	7.5
2016	6,605,305.20	974,935	1,520,307	0.2302	5,084,999	34.10	149,137	6.5
2017	6,409,129.28	810,538	1,263,947	0.1972	5,145,182	34.94	147,252	5.5
2018	6,210,252.13	650,843	1,014,920	0.1634	5,195,332	35.81	145,089	4.5
2019	6,037,978.81	498,651	777,593	0.1288	5,260,386	36.70	143,348	3.5
2020	4,431,319.23	264,977	413,202	0.0932	4,018,117	37.61	106,842	2.5
2021	2,986,096.77	108,691	169,492	0.0568	2,816,605	38.54	73,075	1.5
2022	4,349,394.94	53,628	83,627	0.0192	4,265,768	39.51	107,976	0.5
TOTAL	70,619,427.10	10,936,804	17,054,766		53,564,661		1,573,686	

COMPOSITE ANNUAL ACCRUAL RATE	2.23%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.24
COMPOSITE AVERAGE AGE (YEARS)	7.04
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	33.81

New Jersey - American Water Company

Account #: 335.000 - Fire Hydrants

ALG - Remaining Life

Survivor Curve: R2

ASL: 60

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1911	53.02	53	25	0.4787	28	1.00	28	111.5
1912	64.76	64	31	0.4785	34	1.00	34	110.5
1914	31.65	31	15	0.4758	17	1.00	17	108.5
1918	41.36	40	19	0.4678	22	1.83	12	104.5
1919	77.03	74	36	0.4658	41	2.09	20	103.5
1920	44.04	42	20	0.4637	24	2.36	10	102.5
1921	52.59	50	24	0.4615	28	2.64	11	101.5
1923	378.79	359	173	0.4570	206	3.19	64	99.5
1924	70.35	66	32	0.4547	38	3.47	11	98.5
1925	244.29	229	111	0.4525	134	3.75	36	97.5
1926	1,088.91	1,016	490	0.4501	599	4.04	148	96.5
1927	880.58	817	394	0.4479	486	4.32	112	95.5
1928	1,720.12	1,588	766	0.4455	954	4.61	207	94.5
1929	2,102.61	1,931	932	0.4432	1,171	4.90	239	93.5
1930	2,120.47	1,937	935	0.4409	1,186	5.19	228	92.5
1931	4,480.92	4,072	1,965	0.4386	2,516	5.48	459	91.5
1932	1,586.32	1,434	692	0.4362	894	5.77	155	90.5
1933	4,249.59	3,820	1,844	0.4339	2,406	6.06	397	89.5
1934	2,353.55	2,105	1,016	0.4316	1,338	6.35	211	88.5
1935	4,345.31	3,864	1,865	0.4292	2,480	6.64	373	87.5
1936	5,497.23	4,862	2,346	0.4268	3,151	6.93	454	86.5
1937	3,493.10	3,072	1,483	0.4245	2,010	7.23	278	85.5
1938	4,930.83	4,312	2,081	0.4221	2,850	7.53	379	84.5
1939	3,511.36	3,053	1,474	0.4197	2,038	7.82	260	83.5
1940	3,688.53	3,189	1,539	0.4173	2,149	8.12	265	82.5
1941	843.16	725	350	0.4148	493	8.43	59	81.5
1942	2,342.98	2,002	966	0.4123	1,377	8.74	158	80.5
1943	255.17	217	105	0.4098	151	9.05	17	79.5

New Jersey - American Water Company

Account #: 335.000 - Fire Hydrants

ALG - Remaining Life

Survivor Curve: R2

ASL: 60

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1944	2,315.90	1,954	943	0.4073	1,373	9.37	147	78.5
1945	1,546.42	1,297	626	0.4047	921	9.69	95	77.5
1946	905.85	755	364	0.4020	542	10.02	54	76.5
1947	2,234.60	1,849	892	0.3993	1,342	10.36	130	75.5
1948	560.27	460	222	0.3966	338	10.70	32	74.5
1949	89.51	73	35	0.3938	54	11.05	5	73.5
1950	183.14	148	72	0.3909	112	11.40	10	72.5
1951	628.72	505	244	0.3880	385	11.77	33	71.5
1952	1,045.07	834	402	0.3850	643	12.14	53	70.5
1953	3,583.44	2,836	1,369	0.3819	2,215	12.52	177	69.5
1954	865.30	679	328	0.3788	538	12.91	42	68.5
1955	44,183.08	34,382	16,594	0.3756	27,589	13.31	2,073	67.5
1956	8,659.15	6,680	3,224	0.3723	5,435	13.72	396	66.5
1957	38,947.63	29,773	14,369	0.3689	24,578	14.13	1,739	65.5
1958	55,756.57	42,226	20,379	0.3655	35,377	14.56	2,430	64.5
1959	106,955.58	80,222	38,718	0.3620	68,238	15.00	4,550	63.5
1960	76,265.73	56,637	27,335	0.3584	48,931	15.44	3,169	62.5
1961	125,681.04	92,378	44,585	0.3547	81,096	15.90	5,101	61.5
1962	130,327.75	94,783	45,745	0.3510	84,583	16.36	5,169	60.5
1963	138,399.18	99,556	48,049	0.3472	90,350	16.84	5,365	59.5
1964	180,086.22	128,085	61,818	0.3433	118,268	17.33	6,826	58.5
1965	215,552.75	151,532	73,134	0.3393	142,419	17.82	7,992	57.5
1966	214,931.73	149,285	72,049	0.3352	142,882	18.33	7,797	56.5
1967	249,956.76	171,464	82,754	0.3311	167,203	18.84	8,874	55.5
1968	255,667.42	173,145	83,565	0.3269	172,103	19.37	8,887	54.5
1969	259,261.36	173,266	83,624	0.3225	175,638	19.90	8,825	53.5
1970	249,354.82	164,380	79,335	0.3182	170,020	20.45	8,315	52.5
1971	271,620.62	176,549	85,208	0.3137	186,413	21.00	8,876	51.5

New Jersey - American Water Company

Account #: 335.000 - Fire Hydrants

ALG - Remaining Life

Survivor Curve: R2

ASL: 60

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1972	314,656.79	201,563	97,281	0.3092	217,376	21.57	10,080	50.5
1973	230,010.13	145,140	70,049	0.3045	159,961	22.14	7,225	49.5
1974	280,954.03	174,556	84,246	0.2999	196,708	22.72	8,657	48.5
1975	209,805.31	128,280	61,912	0.2951	147,894	23.31	6,343	47.5
1976	307,052.18	184,658	89,122	0.2902	217,931	23.92	9,112	46.5
1977	286,987.97	169,670	81,888	0.2853	205,100	24.53	8,362	45.5
1978	420,658.08	244,351	117,931	0.2803	302,727	25.15	12,038	44.5
1979	442,324.53	252,299	121,767	0.2753	320,557	25.78	12,436	43.5
1980	513,225.88	287,289	138,655	0.2702	374,571	26.41	14,181	42.5
1981	483,954.23	265,691	128,231	0.2650	355,724	27.06	13,146	41.5
1982	552,498.21	297,290	143,482	0.2597	409,017	27.71	14,758	40.5
1983	336,001.03	177,084	85,466	0.2544	250,535	28.38	8,829	39.5
1984	836,989.55	431,757	208,379	0.2490	628,610	29.05	21,639	38.5
1985	1,293,469.62	652,576	314,953	0.2435	978,516	29.73	32,914	37.5
1986	1,475,647.70	727,584	351,155	0.2380	1,124,493	30.42	36,970	36.5
1987	1,545,832.17	744,273	359,209	0.2324	1,186,623	31.11	38,141	35.5
1988	1,583,219.26	743,713	358,939	0.2267	1,224,280	31.82	38,481	34.5
1989	2,032,383.34	930,638	449,155	0.2210	1,583,229	32.53	48,676	33.5
1990	1,609,621.58	717,783	346,424	0.2152	1,263,197	33.24	37,998	32.5
1991	1,685,414.53	731,191	352,895	0.2094	1,332,519	33.97	39,226	31.5
1992	1,996,365.17	841,712	406,236	0.2035	1,590,129	34.70	45,822	30.5
1993	1,682,937.03	688,804	332,438	0.1975	1,350,499	35.44	38,104	29.5
1994	1,697,577.45	673,651	325,125	0.1915	1,372,452	36.19	37,923	28.5
1995	1,838,978.83	706,658	341,055	0.1855	1,497,924	36.94	40,546	27.5
1996	1,721,081.73	639,528	308,656	0.1793	1,412,426	37.70	37,460	26.5
1997	1,803,812.58	647,186	312,352	0.1732	1,491,460	38.47	38,767	25.5
1998	2,371,437.77	820,251	395,879	0.1669	1,975,559	39.25	50,337	24.5
1999	1,475,118.82	491,032	236,987	0.1607	1,238,132	40.03	30,932	23.5

New Jersey - American Water Company

Account #: 335.000 - Fire Hydrants

ALG - Remaining Life

Survivor Curve: R2

ASL: 60

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2000	1,093,832.24	349,758	168,804	0.1543	925,028	40.81	22,664	22.5
2001	1,024,895.38	314,166	151,626	0.1479	873,269	41.61	20,988	21.5
2002	947,342.93	277,769	134,060	0.1415	813,283	42.41	19,178	20.5
2003	3,077,671.63	861,063	415,576	0.1350	2,662,096	43.21	61,604	19.5
2004	431,604.90	114,916	55,462	0.1285	376,143	44.02	8,544	18.5
2005	843,356.90	213,054	102,827	0.1219	740,530	44.84	16,514	17.5
2006	9,363,919.71	2,237,052	1,079,671	0.1153	8,284,249	45.67	181,410	16.5
2007	2,652,371.70	597,013	288,137	0.1086	2,364,235	46.49	50,849	15.5
2008	3,356,620.93	708,837	342,107	0.1019	3,014,514	47.33	63,692	14.5
2009	4,462,977.28	879,968	424,700	0.0952	4,038,277	48.17	83,834	13.5
2010	4,025,918.09	737,068	355,732	0.0884	3,670,186	49.02	74,879	12.5
2011	4,038,239.32	682,057	329,182	0.0815	3,709,058	49.87	74,380	11.5
2012	3,579,781.83	553,539	267,155	0.0746	3,312,627	50.72	65,309	10.5
2013	13,727,821.10	1,925,721	929,412	0.0677	12,798,409	51.58	248,112	9.5
2014	7,910,748.95	995,505	480,462	0.0607	7,430,287	52.45	141,666	8.5
2015	12,324,937.70	1,372,031	662,185	0.0537	11,662,753	53.32	218,728	7.5
2016	13,724,614.77	1,327,515	640,700	0.0467	13,083,915	54.20	241,416	6.5
2017	14,023,307.06	1,150,583	555,307	0.0396	13,468,000	55.08	244,530	5.5
2018	12,394,307.72	834,037	402,532	0.0325	11,991,776	55.96	214,282	4.5
2019	13,834,342.48	725,816	350,301	0.0253	13,484,041	56.85	237,177	3.5
2020	14,689,603.48	551,774	266,303	0.0181	14,423,300	57.75	249,770	2.5
2021	8,248,072.88	186,292	89,910	0.0109	8,158,163	58.64	139,111	1.5
2022	12,993,436.35	98,017	47,306	0.0036	12,946,130	59.55	217,409	0.5

New Jersey - American Water Company

Account #: 335.000 - Fire Hydrants

ALG - Remaining Life

Survivor Curve: R2

ASL: 60

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	196,483,855.06	33,290,516	16,067,036		180,416,819		3,736,953	
COMPOSITE ANNUAL ACCRUAL RATE				1.90%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.08				
COMPOSITE AVERAGE AGE (YEARS)				12.03				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				49.83				

New Jersey - American Water Company

Account #: 336.000 - Backflow Preventers

ALG - Remaining Life

Survivor Curve: S2.5

ASL: 40

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2007	328.33	125	116	0.3533	212	24.83	9	15.5
2019	2,006.23	176	163	0.0813	1,843	36.50	50	3.5
2020	91,950.53	5,747	5,342	0.0581	86,609	37.50	2,310	2.5
2021	58,387.26	2,190	2,035	0.0349	56,352	38.50	1,464	1.5
2022	79,290.68	991	921	0.0116	78,369	39.50	1,984	0.5
TOTAL	231,963.03	9,227	8,577		223,386		5,817	

COMPOSITE ANNUAL ACCRUAL RATE 2.51%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.04

COMPOSITE AVERAGE AGE (YEARS) 1.59

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 38.41

New Jersey - American Water Company

Account #: 339.100 - Other P/E - Intangible

ALG - Remaining Life

Survivor Curve: R3

ASL: 30

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1915	150,198.10	150,198	104,030	0.6926	46,168	1.00	46,168	107.5
1945	179,193.56	179,194	124,113	0.6926	55,081	1.00	55,081	77.5
1965	21,423.99	21,424	14,839	0.6926	6,585	1.00	6,585	57.5
1995	6,000.00	4,534	3,140	0.5234	2,860	7.33	390	27.5
1997	409,641.70	293,759	203,463	0.4967	206,179	8.49	24,295	25.5
1998	4,124.20	2,872	1,989	0.4823	2,135	9.11	234	24.5
2002	15,545.09	9,409	6,517	0.4192	9,028	11.84	762	20.5
2004	16,398.39	9,107	6,307	0.3846	10,091	13.34	756	18.5
2007	12,261.74	5,834	4,041	0.3295	8,221	15.73	523	15.5
2012	12,585.16	4,183	2,897	0.2302	9,688	20.03	484	10.5
2013	99,476.14	30,067	20,825	0.2093	78,651	20.93	3,757	9.5
2015	118,321.12	28,494	19,736	0.1668	98,585	22.78	4,329	7.5
2016	125,661.83	26,333	18,239	0.1451	107,423	23.71	4,530	6.5
2017	271,838.46	48,379	33,508	0.1233	238,330	24.66	9,664	5.5
2018	297,020.03	43,396	30,057	0.1012	266,963	25.62	10,421	4.5
2019	1,168,195.51	133,151	92,223	0.0789	1,075,972	26.58	40,480	3.5
2020	408,289.95	33,331	23,086	0.0565	385,204	27.55	13,982	2.5
2021	112,350.84	5,517	3,821	0.0340	108,530	28.53	3,804	1.5
2022	1,713,265.57	28,098	19,461	0.0114	1,693,804	29.51	57,402	0.5
TOTAL	5,141,791.38	1,057,280	732,292		4,409,499		283,647	

COMPOSITE ANNUAL ACCRUAL RATE

5.52%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR

0.14

COMPOSITE AVERAGE AGE (YEARS)

10.61

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)

23.90

New Jersey - American Water Company

Account #: 339.200 - Other P/E - Supply

ALG - Remaining Life

Survivor Curve: R3

ASL: 30

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1927	51.38	51	8	0.1633	43	1.00	43	95.5
1949	10,695.38	10,695	1,747	0.1634	8,948	1.00	8,948	73.5
1956	89.53	90	15	0.1634	75	1.00	75	66.5
2004	55,530.35	30,838	5,038	0.0907	50,493	13.34	3,785	18.5
2015	539,351.38	129,887	21,218	0.0393	518,133	22.78	22,750	7.5
2017	35,912.80	6,391	1,044	0.0291	34,869	24.66	1,414	5.5
TOTAL	641,630.82	177,953	29,070		612,561		37,015	

COMPOSITE ANNUAL ACCRUAL RATE 5.77%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.05

COMPOSITE AVERAGE AGE (YEARS) 9.46

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 21.70

New Jersey - American Water Company

Account #: 339.300 - Other P/E - Treatment

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 50

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1997	17,880.05	7,998	17,880	1.0000	0	27.63	0	25.5
2000	6,588.75	2,632	6,043	0.9171	546	30.02	18	22.5
2007	195,391.93	55,131	126,554	0.6477	68,838	35.89	1,918	15.5
2011	2,313.10	490	1,125	0.4864	1,188	39.41	30	11.5
2012	759,323.33	147,303	338,137	0.4453	421,186	40.30	10,451	10.5
2013	12,633.59	2,223	5,104	0.4040	7,530	41.20	183	9.5
2016	208,424.35	25,286	58,045	0.2785	150,379	43.93	3,423	6.5
TOTAL	1,202,555.10	241,064	552,887		649,668		16,023	

COMPOSITE ANNUAL ACCRUAL RATE	1.33%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.46
COMPOSITE AVERAGE AGE (YEARS)	10.90
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	39.98

New Jersey - American Water Company
 Account #: 339.400 - Other P/E - WT Res Hand Equipment

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 45
 Net Salvage: 0%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1994	2,008,912.00	1,141,238	1,116,108	0.5556	892,804	19.44	45,935	28.5
1998	31,165.21	15,534	15,192	0.4875	15,973	22.57	708	24.5
1999	1,240,613.46	595,962	582,839	0.4698	657,775	23.38	28,130	23.5
2000	16,155.09	7,465	7,300	0.4519	8,855	24.21	366	22.5
2001	58,375.30	25,890	25,319	0.4337	33,056	25.04	1,320	21.5
2004	19,173.38	7,409	7,246	0.3779	11,927	27.61	432	18.5
2022	2,573,049.98	28,144	27,524	0.0107	2,545,526	44.51	57,193	0.5
TOTAL	5,947,444.42	1,821,641	1,781,528		4,165,916		134,084	

COMPOSITE ANNUAL ACCRUAL RATE	2.25%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.30
COMPOSITE AVERAGE AGE (YEARS)	15.21
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	31.22

New Jersey - American Water Company

Account #: 339.500 - Other P/E - Transmission and Distribution

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R3

ASL: 20

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1955	179.76	180	180	1.0000	0	1.00	0	67.5
1960	169.71	170	170	1.0000	0	1.00	0	62.5
1965	208.65	209	209	1.0000	0	1.00	0	57.5
1970	155.02	155	155	1.0000	0	1.00	0	52.5
1975	150.86	151	151	1.0000	0	1.00	0	47.5
1980	110.20	110	110	1.0000	0	1.00	0	42.5
1985	140.82	141	141	1.0000	0	1.00	0	37.5
1990	109.71	107	110	1.0000	0	1.00	0	32.5
1995	185.88	171	186	1.0000	0	1.60	0	27.5
1999	12,500.00	10,820	12,500	1.0000	0	2.69	0	23.5
2000	57.31	49	57	1.0000	0	3.02	0	22.5
2001	2,608.65	2,165	2,609	1.0000	0	3.40	0	21.5
2005	18.86	14	19	1.0000	0	5.36	0	17.5
2010	9.06	5	9	1.0000	0	8.77	0	12.5
2012	12,851.48	6,202	12,851	1.0000	0	10.35	0	10.5
2013	36,855.18	16,257	36,855	1.0000	0	11.18	0	9.5
2014	10,944.87	4,361	10,945	1.0000	0	12.03	0	8.5
2015	14,046.87	4,982	14,047	1.0000	0	12.91	0	7.5
2018	448,405.37	97,479	393,074	0.8766	55,331	15.65	3,535	4.5
2019	4,627.53	787	3,173	0.6856	1,455	16.60	88	3.5
2020	52,122.21	6,360	25,647	0.4921	26,475	17.56	1,508	2.5

New Jersey - American Water Company

Account #: 339.500 - Other P/E - Transmission and Distribution

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: R3

ASL: 20

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	596,458.00	150,874	513,197		83,261		5,131	
COMPOSITE ANNUAL ACCRUAL RATE				0.86%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.86				
COMPOSITE AVERAGE AGE (YEARS)				5.48				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				14.94				

New Jersey - American Water Company

Account #: 339.600 - CPS

ALG - Remaining Life

Survivor Curve: SQ

ASL: 5

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2014	433,984.85	433,985	433,985	1.0000	0	1.00	0	9.5
2015	2,122,255.77	2,122,256	2,122,256	1.0000	0	1.00	0	8.5
2016	525,233.97	525,234	525,234	1.0000	0	1.00	0	7.5
2017	4,347,649.94	4,347,650	4,347,650	1.0000	0	1.00	0	6.5
2018	1,740,450.76	1,566,406	1,740,451	1.0000	0	1.00	0	4.5
2019	886,779.05	620,745	882,035	0.9947	4,744	1.50	3,163	3.5
2020	1,577,608.38	788,804	824,514	0.5226	753,095	2.50	301,238	2.5
2021	591,990.98	177,597	185,637	0.3136	406,354	3.50	116,101	1.5
2022	288,875.37	28,888	30,195	0.1045	258,680	4.50	57,484	0.5
TOTAL	12,514,829.07	10,611,565	11,091,957		1,422,872		477,986	

COMPOSITE ANNUAL ACCRUAL RATE	3.82%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.89
COMPOSITE AVERAGE AGE (YEARS)	5.62
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	1.42

New Jersey - American Water Company

Account #: 340.100 - Office Furniture

ALG - Remaining Life

Survivor Curve: SQ

ASL: 20

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2003	129,090.45	125,863	77,893	0.6034	51,197	1.00	51,197	19.5
2004	2,572,840.03	2,379,877	1,472,844	0.5725	1,099,996	1.50	733,331	18.5
2005	8,186.48	7,163	4,433	0.5415	3,753	2.50	1,501	17.5
2006	60,428.19	49,853	30,853	0.5106	29,575	3.50	8,450	16.5
2007	27,415.28	21,247	13,149	0.4796	14,266	4.50	3,170	15.5
2008	655,815.51	475,466	294,254	0.4487	361,562	5.50	65,739	14.5
2009	491,993.85	332,096	205,525	0.4177	286,468	6.50	44,072	13.5
2010	1,706,931.44	1,066,832	660,235	0.3868	1,046,697	7.50	139,560	12.5
2011	205,657.82	118,253	73,184	0.3559	132,474	8.50	15,585	11.5
2012	158,193.91	83,052	51,399	0.3249	106,795	9.50	11,242	10.5
2013	131,510.32	62,467	38,659	0.2940	92,851	10.50	8,843	9.5
2014	116,199.73	49,385	30,563	0.2630	85,637	11.50	7,447	8.5
2015	224,141.07	84,053	52,018	0.2321	172,123	12.50	13,770	7.5
2016	34,037.29	11,062	6,846	0.2011	27,191	13.50	2,014	6.5
2017	44,735.85	12,302	7,614	0.1702	37,122	14.50	2,560	5.5
2018	42,781.37	9,626	5,957	0.1392	36,824	15.50	2,376	4.5
2019	178,532.39	31,243	19,336	0.1083	159,197	16.50	9,648	3.5
2020	12,659.34	1,582	979	0.0774	11,680	17.50	667	2.5
2021	80,803.03	6,060	3,751	0.0464	77,053	18.50	4,165	1.5
2022	704,553.00	17,614	10,901	0.0155	693,652	19.50	35,572	0.5
TOTAL	7,586,506.35	4,945,098	3,060,392		4,526,114		1,160,909	

COMPOSITE ANNUAL ACCRUAL RATE 15.30%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.40

COMPOSITE AVERAGE AGE (YEARS) 13.04

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 6.97

New Jersey - American Water Company

Account #: 340.200 - Computer & Peripheral Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 8

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2018	1,066,018.76	599,636	1,066,019	1.0000	0	3.50	0	4.5
2019	1,244,816.85	544,607	1,244,817	1.0000	0	4.50	0	3.5
2020	1,478,715.30	462,099	1,478,715	1.0000	0	5.50	0	2.5
2021	825,052.11	154,697	825,052	1.0000	0	6.50	0	1.5
2022	926,386.85	57,899	926,387	1.0000	0	7.50	0	0.5
TOTAL	5,540,989.87	1,818,938	5,540,990		0		0	

COMPOSITE ANNUAL ACCRUAL RATE 0.00%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 1.00

COMPOSITE AVERAGE AGE (YEARS) 2.63

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 5.37

New Jersey - American Water Company

Account #: 340.300 - Computer Software

ALG - Remaining Life

Survivor Curve: SQ

ASL: 10

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2013	37,253,559.97	35,390,882	31,746,160	0.8522	5,507,400	1.00	5,507,400	9.5
2014	5,480,111.36	4,658,095	4,178,382	0.7625	1,301,730	1.50	867,820	8.5
2015	8,498,352.45	6,373,764	5,717,364	0.6728	2,780,989	2.50	1,112,396	7.5
2016	5,304,704.72	3,448,058	3,092,961	0.5831	2,211,744	3.50	631,927	6.5
2017	6,664,616.71	3,665,539	3,288,044	0.4934	3,376,572	4.50	750,349	5.5
2018	7,150,452.26	3,217,704	2,886,329	0.4037	4,264,123	5.50	775,295	4.5
2019	16,895,118.93	5,913,292	5,304,313	0.3140	11,590,806	6.50	1,783,201	3.5
2020	19,380,249.12	4,845,062	4,346,095	0.2243	15,034,155	7.50	2,004,554	2.5
2021	18,146,181.19	2,721,927	2,441,610	0.1346	15,704,571	8.50	1,847,597	1.5
2022	13,578,898.60	678,945	609,024	0.0449	12,969,875	9.50	1,365,250	0.5
TOTAL	138,352,245.31	70,913,268	63,610,280		74,741,965		16,645,789	

COMPOSITE ANNUAL ACCRUAL RATE	12.03%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.46
COMPOSITE AVERAGE AGE (YEARS)	5.13
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	5.01

New Jersey - American Water Company

Account #: 340.310 - Computer Software - Mainframe

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: SQ

ASL: 8

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2018	195,200.85	109,800	195,201	1.0000	0	3.50	0	4.5
TOTAL	195,200.85	109,800	195,201		0		0	

COMPOSITE ANNUAL ACCRUAL RATE 0.00%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 1.00

COMPOSITE AVERAGE AGE (YEARS) 4.50

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 3.50

New Jersey - American Water Company

Account #: 340.500 - Other Office Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 15

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2019	6,939.07	1,619	6,939	1.0000	0	11.50	0	3.5
TOTAL	6,939.07	1,619	6,939		0		0	

COMPOSITE ANNUAL ACCRUAL RATE 0.00%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 1.00

COMPOSITE AVERAGE AGE (YEARS) 3.50

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 11.50

New Jersey - American Water Company
 Account #: 341.001 - Transportation Equipment - Not Classified
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life
 Survivor Curve: L2
 ASL: 15
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1978	32,522.00	32,522	32,522	1.0000	0	3.00	0	45.5
1984	43,335.00	40,886	43,335	1.0000	0	3.00	0	38.5
1985	133.00	124	133	1.0000	0	3.00	0	37.5
1987	4,456.00	4,059	4,456	1.0000	0	3.00	0	35.5
1990	6,158.90	5,389	6,159	1.0000	0	3.00	0	32.5
1994	313.69	258	314	1.0000	0	3.00	0	28.5
1995	4,954.67	4,009	4,955	1.0000	0	3.00	0	27.5
1996	37,352.96	29,687	37,353	1.0000	0	3.08	0	26.5
1997	4,863.84	3,794	4,864	1.0000	0	3.30	0	25.5
1999	113,988.75	85,412	113,989	1.0000	0	3.76	0	23.5
2000	191,625.70	140,510	190,546	0.9944	1,079	4.00	270	22.5
2001	60,609.14	43,449	58,921	0.9721	1,688	4.25	397	21.5
2002	43,107.88	30,185	40,934	0.9496	2,174	4.50	484	20.5
2003	81,695.96	55,834	75,717	0.9268	5,979	4.75	1,259	19.5
2006	235,094.00	149,060	202,142	0.8598	32,952	5.49	6,003	16.5
2008	5,937.79	3,575	4,848	0.8165	1,089	5.97	183	14.5
2009	11,526.60	6,751	9,155	0.7942	2,372	6.21	382	13.5
2010	103,971.80	59,073	80,109	0.7705	23,863	6.48	3,684	12.5
2011	8,350.99	4,582	6,214	0.7441	2,137	6.77	316	11.5
2012	39,149.63	20,604	27,941	0.7137	11,209	7.11	1,577	10.5
2013	10,523.24	5,259	7,132	0.6778	3,391	7.50	452	9.5
2014	148,294.08	69,422	94,143	0.6348	54,151	7.98	6,788	8.5
2015	27,460.74	11,818	16,027	0.5836	11,434	8.54	1,338	7.5
2016	14,623.16	5,644	7,654	0.5234	6,969	9.21	757	6.5
2018	71,945.80	20,206	27,402	0.3809	44,544	10.79	4,129	4.5
2021	1,410,101.28	139,545	189,238	0.1342	1,220,863	13.52	90,330	1.5
2022	1,685,758.48	56,106	76,086	0.0451	1,609,673	14.50	111,006	0.5

New Jersey - American Water Company
 Account #: 341.001 - Transportation Equipment - Not Classified
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life
 Survivor Curve: L2
 ASL: 15
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	4,397,855.08	1,027,764	1,362,288		3,035,567		229,355	
COMPOSITE ANNUAL ACCRUAL RATE				5.22%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.31				
COMPOSITE AVERAGE AGE (YEARS)				6.01				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				11.54				

New Jersey - American Water Company

Account #: 341.100 - Light Duty Trucks

ALG - Remaining Life

Survivor Curve: L2

ASL: 10

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2012	232,784.08	144,590	187,203	0.8042	45,581	3.79	12,031	10.5
2014	3,493,392.94	1,997,877	2,586,679	0.7404	906,714	4.28	211,800	8.5
2015	644,453.28	349,768	452,849	0.7027	191,604	4.57	41,902	7.5
2016	1,114,411.04	564,257	730,552	0.6555	383,859	4.94	77,756	6.5
2017	2,464,932.30	1,131,139	1,464,501	0.5941	1,000,431	5.41	184,886	5.5
2018	2,318,996.95	921,726	1,193,371	0.5146	1,125,626	6.03	186,816	4.5
2019	67,827.63	21,847	28,286	0.4170	39,542	6.78	5,833	3.5
2020	1,897,538.07	451,186	584,156	0.3078	1,313,382	7.62	172,309	2.5
2021	6,156,505.27	903,787	1,170,145	0.1901	4,986,360	8.53	584,432	1.5
2022	242,800.45	12,104	15,672	0.0645	227,129	9.50	23,905	0.5
TOTAL	18,633,642.01	6,498,283	8,413,414		10,220,228		1,501,670	

COMPOSITE ANNUAL ACCRUAL RATE	8.06%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.45
COMPOSITE AVERAGE AGE (YEARS)	4.43
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	6.51

New Jersey - American Water Company

Account #: 341.200 - Heavy Duty Trucks

ALG - Remaining Life

Survivor Curve: L2

ASL: 15

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1988	41,430.00	37,254	35,599	0.8593	5,831	3.00	1,944	34.5
2001	52,643.50	37,738	36,062	0.6850	16,581	4.25	3,904	21.5
2002	148,008.76	103,637	99,034	0.6691	48,975	4.50	10,891	20.5
2003	53,433.90	36,519	34,897	0.6531	18,537	4.75	3,904	19.5
2008	292,724.97	176,251	168,422	0.5754	124,303	5.97	20,827	14.5
2010	2,353,949.03	1,337,425	1,278,018	0.5429	1,075,931	6.48	166,101	12.5
2011	2,244.36	1,231	1,177	0.5243	1,068	6.77	158	11.5
2012	2,517,472.81	1,324,906	1,266,055	0.5029	1,251,418	7.11	176,114	10.5
2014	2,832,147.85	1,325,825	1,266,933	0.4473	1,565,215	7.98	196,192	8.5
2015	2,243,624.26	965,569	922,679	0.4112	1,320,945	8.54	154,594	7.5
2016	1,680,225.34	648,528	619,721	0.3688	1,060,505	9.21	115,143	6.5
2017	323,973.01	108,716	103,887	0.3207	220,086	9.97	22,083	5.5
2018	2,038,482.34	572,516	547,085	0.2684	1,491,397	10.79	138,256	4.5
2019	2,677,064.20	597,326	570,793	0.2132	2,106,271	11.65	180,748	3.5
2020	2,920,101.47	474,352	453,282	0.1552	2,466,820	12.56	196,351	2.5
2021	1,778,340.96	175,987	168,169	0.0946	1,610,172	13.52	119,134	1.5
2022	1,088,047.01	36,213	34,604	0.0318	1,053,443	14.50	72,647	0.5
TOTAL	23,043,913.77	7,959,991	7,606,415		15,437,499		1,578,991	

COMPOSITE ANNUAL ACCRUAL RATE 6.85%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.33

COMPOSITE AVERAGE AGE (YEARS) 6.48

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 9.82

New Jersey - American Water Company

Account #: 341.300 - Autos

ALG - Remaining Life

Survivor Curve: 50.5

ASL: 10

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2008	9,954.09	8,055	9,954	1.0000	0	3.00	0	14.5
2010	1,394,491.14	1,029,124	1,339,321	0.9604	55,171	3.00	18,390	12.5
2012	883,420.35	583,178	758,958	0.8591	124,462	3.40	36,621	10.5
2014	66,909.34	38,344	49,901	0.7458	17,008	4.27	3,984	8.5
2021	880,451.78	120,591	156,939	0.1782	723,512	8.63	83,833	1.5
2022	1,360,297.87	65,472	85,207	0.0626	1,275,091	9.52	133,957	0.5
TOTAL	4,595,524.57	1,844,764	2,400,280		2,195,245		276,785	

COMPOSITE ANNUAL ACCRUAL RATE 6.02%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.52

COMPOSITE AVERAGE AGE (YEARS) 6.40

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 6.10

New Jersey - American Water Company

Account #: 341.400 - Other

ALG - Remaining Life

Survivor Curve: S2.5

ASL: 20

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1978	34.92	35	31	0.8820	4	1.00	4	44.5
1987	1,154.34	1,102	972	0.8420	182	1.00	182	35.5
1992	1,977.69	1,799	1,587	0.8024	391	1.81	217	30.5
1993	74,766.49	67,302	59,360	0.7939	15,407	2.00	7,716	29.5
1994	1,448.50	1,289	1,137	0.7852	311	2.20	142	28.5
2001	74,535.46	59,663	52,622	0.7060	21,914	3.99	5,491	21.5
2002	68,815.00	53,892	47,532	0.6907	21,283	4.34	4,907	20.5
2004	49,056.18	36,478	32,173	0.6558	16,883	5.13	3,292	18.5
2006	21,216.00	14,774	13,031	0.6142	8,185	6.07	1,348	16.5
2007	153,341.08	102,654	90,540	0.5904	62,801	6.61	9,499	15.5
2008	142,714.08	91,360	80,579	0.5646	62,135	7.20	8,634	14.5
2010	913,545.73	524,486	462,592	0.5064	450,954	8.52	52,944	12.5
2011	198,521.90	106,671	94,083	0.4739	104,439	9.25	11,286	11.5
2012	376,862.75	187,718	165,566	0.4393	211,297	10.04	21,050	10.5
2013	290,832.13	132,798	117,126	0.4027	173,706	10.87	15,984	9.5
2014	34,999.04	14,457	12,751	0.3643	22,248	11.74	1,895	8.5
2015	1,621,592.37	596,304	525,936	0.3243	1,095,657	12.65	86,644	7.5
2016	337,956.34	108,455	95,657	0.2830	242,300	13.58	17,840	6.5
2017	981,701.83	267,947	236,327	0.2407	745,375	14.54	51,260	5.5
2018	1,192,589.29	267,270	235,730	0.1977	956,860	15.52	61,662	4.5
2019	108,362.85	18,930	16,696	0.1541	91,666	16.51	5,553	3.5
2020	488,128.21	60,981	53,785	0.1102	434,343	17.50	24,818	2.5
2021	787,378.00	59,048	52,079	0.0661	735,299	18.50	39,746	1.5

New Jersey - American Water Company

Account #: 341.400 - Other

ALG - Remaining Life
 Survivor Curve: S2.5
 ASL: 20
 Net Salvage: 0%
 Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	7,921,530.18	2,775,413	2,447,892		5,473,638		432,114	
COMPOSITE ANNUAL ACCRUAL RATE				5.45%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.31				
COMPOSITE AVERAGE AGE (YEARS)				7.54				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				12.99				

New Jersey - American Water Company

Account #: 342.000 - Stores Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1998	6,900.00	6,762	6,239	0.9042	661	1.00	661	24.5
1999	731,690.21	687,789	634,551	0.8672	97,139	1.50	64,760	23.5
2000	88,033.29	79,230	73,097	0.8303	14,936	2.50	5,974	22.5
2001	60,158.40	51,736	47,732	0.7934	12,427	3.50	3,551	21.5
2002	70,353.96	57,690	53,225	0.7565	17,129	4.50	3,806	20.5
2005	6.66	5	4	0.6456	2	7.50	0	17.5
2007	136,816.82	84,826	78,260	0.5720	58,556	9.50	6,164	15.5
2008	83,883.23	48,652	44,886	0.5351	38,997	10.50	3,714	14.5
2009	125,032.81	67,518	62,292	0.4982	62,741	11.50	5,456	13.5
2010	153,970.81	76,985	71,026	0.4613	82,944	12.50	6,636	12.5
2012	73,253.20	30,766	28,385	0.3875	44,868	14.50	3,094	10.5
2013	870.29	331	305	0.3506	565	15.50	36	9.5
2014	1,692.08	575	531	0.3137	1,161	16.50	70	8.5
2015	1.47	0	0	0.2789	1	17.50	0	7.5
2016	6,670.66	1,734	1,600	0.2399	5,071	18.50	274	6.5
2017	3,578.20	787	726	0.2030	2,852	19.50	146	5.5
2018	72,027.94	12,965	11,961	0.1661	60,066	20.50	2,930	4.5
2019	36,614.10	5,126	4,729	0.1292	31,885	21.50	1,483	3.5
2020	119,062.69	11,906	10,985	0.0923	108,078	22.50	4,803	2.5
TOTAL	1,770,616.82	1,225,385	1,130,535		640,082		113,558	

COMPOSITE ANNUAL ACCRUAL RATE 6.41%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.64

COMPOSITE AVERAGE AGE (YEARS) 17.30

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 7.70

New Jersey - American Water Company

Account #: 343.000 - Tools, Shop, and Garage Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1998	241,109.54	236,287	221,317	0.9179	19,792	1.00	19,792	24.5
1999	80,735.40	75,891	71,083	0.8804	9,652	1.50	6,435	23.5
2000	160,382.04	144,344	135,199	0.8430	25,183	2.50	10,073	22.5
2001	642,848.14	552,849	517,823	0.8055	125,025	3.50	35,721	21.5
2002	1,289,669.63	1,057,529	990,528	0.7680	299,142	4.50	66,476	20.5
2003	315,238.89	245,886	230,308	0.7306	84,931	5.50	15,442	19.5
2004	340,340.38	251,852	235,895	0.6931	104,445	6.50	16,068	18.5
2005	276,253.26	193,377	181,126	0.6557	95,128	7.50	12,684	17.5
2006	387,376.98	255,669	239,471	0.6182	147,906	8.50	17,401	16.5
2007	465,412.94	288,556	270,274	0.5807	195,139	9.50	20,541	15.5
2008	641,245.46	371,922	348,359	0.5433	292,887	10.50	27,894	14.5
2009	245,043.70	132,324	123,940	0.5058	121,104	11.50	10,531	13.5
2010	673,789.55	336,895	315,550	0.4683	358,239	12.50	28,659	12.5
2011	353,237.57	162,489	152,195	0.4309	201,043	13.50	14,892	11.5
2012	202,245.65	84,943	79,561	0.3934	122,684	14.50	8,461	10.5
2013	681,584.97	259,002	242,593	0.3559	438,992	15.50	28,322	9.5
2014	644,980.19	219,293	205,400	0.3185	439,581	16.50	26,641	8.5
2015	508,932.35	152,680	143,006	0.2810	365,926	17.50	20,910	7.5
2016	628,895.33	163,513	153,153	0.2435	475,742	18.50	25,716	6.5
2017	3,839,680.33	844,730	791,211	0.2061	3,048,470	19.50	156,332	5.5
2018	2,101,235.40	378,222	354,260	0.1686	1,746,976	20.50	85,218	4.5
2019	764,865.21	107,081	100,297	0.1311	664,568	21.50	30,910	3.5
2020	677,790.54	67,779	63,485	0.0937	614,306	22.50	27,302	2.5
2021	1,056,849.09	63,411	59,393	0.0562	997,456	23.50	42,445	1.5
2022	1,064,625.18	21,293	19,943	0.0187	1,044,682	24.50	42,640	0.5

New Jersey - American Water Company

Account #: 343.000 - Tools, Shop, and Garage Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	18,284,367.72	6,667,818	6,245,370		12,038,998		797,506	
COMPOSITE ANNUAL ACCRUAL RATE				4.36%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.34				
COMPOSITE AVERAGE AGE (YEARS)				9.12				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				15.89				

New Jersey - American Water Company

Account #: 344.000 - Laboratory Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 20

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2003	494,642.96	482,277	494,643	1.0000	0	1.00	0	19.5
2004	416,686.26	385,435	416,686	1.0000	0	1.50	0	18.5
2005	55,982.50	48,985	55,983	1.0000	0	2.50	0	17.5
2006	299,283.53	246,909	299,284	1.0000	0	3.50	0	16.5
2007	6,260.93	4,852	6,261	1.0000	0	4.50	0	15.5
2008	584,571.64	423,814	584,572	1.0000	0	5.50	0	14.5
2009	75,850.91	51,199	75,851	1.0000	0	6.50	0	13.5
2010	60,846.39	38,029	60,846	1.0000	0	7.50	0	12.5
2011	166,627.92	95,811	166,628	1.0000	0	8.50	0	11.5
2012	194,624.36	102,178	194,624	1.0000	0	9.50	0	10.5
2013	153,992.40	73,146	153,992	1.0000	0	10.50	0	9.5
2014	15,167.32	6,446	15,167	1.0000	0	11.50	0	8.5
2015	226,425.05	84,909	168,461	0.7440	57,964	12.50	4,637	7.5
2016	102,963.28	33,463	44,088	0.4282	58,875	13.50	4,361	6.5
2017	237,065.16	65,193	85,893	0.3623	151,172	14.50	10,426	5.5
2018	176,505.09	39,714	52,324	0.2964	124,182	15.50	8,012	4.5
2019	42,647.01	7,463	9,833	0.2306	32,814	16.50	1,989	3.5
2020	77,560.57	9,695	12,773	0.1647	64,787	17.50	3,702	2.5
2021	14,096.52	1,057	1,393	0.0988	12,704	18.50	687	1.5
2022	74,408.32	1,860	2,451	0.0329	71,957	19.50	3,690	0.5
TOTAL	3,476,208.12	2,202,436	2,901,753		574,455		37,504	

COMPOSITE ANNUAL ACCRUAL RATE 1.08%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.83

COMPOSITE AVERAGE AGE (YEARS) 12.67

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 7.40

New Jersey - American Water Company

Account #: 345.000 - Power Operated Equipment

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 25

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2002	21,253.33	14,126	17,891	0.8418	3,362	8.38	401	20.5
2003	12,574.78	8,046	10,191	0.8104	2,384	9.00	265	19.5
2004	30,038.42	18,442	23,359	0.7776	6,680	9.65	692	18.5
2006	92,609.25	51,789	65,596	0.7083	27,013	11.02	2,451	16.5
2007	67,705.60	35,917	45,493	0.6719	22,213	11.74	1,892	15.5
2008	110,981.10	55,593	70,414	0.6345	40,567	12.48	3,251	14.5
2009	1,339,953.81	630,520	798,611	0.5960	541,342	13.24	40,899	13.5
2010	2,407.92	1,058	1,340	0.5566	1,068	14.01	76	12.5
2011	307,730.94	125,418	158,853	0.5162	148,878	14.81	10,052	11.5
2012	1,802.44	676	856	0.4750	946	15.63	61	10.5
2013	140,207.38	47,919	60,693	0.4329	79,514	16.46	4,832	9.5
2015	31,396.88	8,586	10,875	0.3464	20,522	18.16	1,130	7.5
2016	147,673.52	35,214	44,602	0.3020	103,072	19.04	5,414	6.5
2017	12,776.13	2,593	3,284	0.2570	9,492	19.93	476	5.5
2018	36,459.35	6,086	7,709	0.2114	28,751	20.83	1,380	4.5
2019	234,637.22	30,616	38,778	0.1653	195,859	21.74	9,010	3.5
2020	29,781.53	2,789	3,532	0.1186	26,249	22.66	1,158	2.5
2021	10,604.39	598	758	0.0715	9,847	23.59	417	1.5
2022	135,252.61	2,554	3,235	0.0239	132,018	24.53	5,382	0.5
TOTAL	2,765,846.60	1,078,540	1,366,069		1,399,778		89,239	

COMPOSITE ANNUAL ACCRUAL RATE 3.23%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.49

COMPOSITE AVERAGE AGE (YEARS) 11.15

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 15.25

New Jersey - American Water Company

Account #: 346.000 - Communication Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 15

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2008	33,209.89	32,103	-3,372	-0.1015	36,582	1.00	36,582	14.5
2009	5,764.74	5,188	-545	-0.0945	6,310	1.50	4,206	13.5
2010	16,089.07	13,408	-1,408	-0.0875	17,497	2.50	6,999	12.5
2011	25,312.19	19,406	-2,038	-0.0805	27,350	3.50	7,814	11.5
2012	709,333.32	496,533	-52,152	-0.0735	761,486	4.50	169,219	10.5
2013	166,305.34	105,327	-11,063	-0.0665	177,368	5.50	32,249	9.5
2014	247,451.46	140,222	-14,728	-0.0595	262,179	6.50	40,335	8.5
2015	775,702.36	387,851	-40,737	-0.0525	816,439	7.50	108,859	7.5
2016	1,180,782.80	511,673	-53,742	-0.0455	1,234,525	8.50	145,238	6.5
2017	1,312,089.77	481,100	-50,531	-0.0385	1,362,621	9.50	143,434	5.5
2018	457,702.66	137,311	-14,422	-0.0315	472,125	10.50	44,964	4.5
2019	2,233,693.32	521,195	-54,743	-0.0245	2,288,436	11.50	198,994	3.5
2020	4,740,382.30	790,064	-82,983	-0.0175	4,823,365	12.50	385,869	2.5
2021	5,893,487.21	589,349	-61,901	-0.0105	5,955,388	13.50	441,140	1.5
2022	12,632,541.28	421,085	-44,228	-0.0035	12,676,769	14.50	874,260	0.5
TOTAL	30,429,847.71	4,651,814	-488,593		30,918,441		2,640,162	

COMPOSITE ANNUAL ACCRUAL RATE 8.68%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR -0.02

COMPOSITE AVERAGE AGE (YEARS) 2.29

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 12.71

New Jersey - American Water Company

Account #: 346.100 - Communication Equipment - Non-Telephone

ALG - Remaining Life

Survivor Curve: SQ

ASL: 15

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2008	88,095.75	85,159	88,096	1.0000	0	1.00	0	14.5
2009	37,227.08	33,504	37,227	1.0000	0	1.50	0	13.5
2010	72,392.39	60,327	72,392	1.0000	0	2.50	0	12.5
2011	14,053.76	10,775	14,054	1.0000	0	3.50	0	11.5
2013	756,997.23	479,432	756,997	1.0000	0	5.50	0	9.5
2014	121,018.79	68,577	121,019	1.0000	0	6.50	0	8.5
2015	14,718.68	7,359	14,719	1.0000	0	7.50	0	7.5
2017	22,914.04	8,402	22,914	1.0000	0	9.50	0	5.5
2018	127,058.49	38,118	93,180	0.7334	33,878	10.50	3,226	4.5
2019	736,279.52	171,799	264,885	0.3598	471,395	11.50	40,991	3.5
2020	3,175,136.77	529,189	815,923	0.2570	2,359,214	12.50	188,737	2.5
2021	1,042,129.15	104,213	160,679	0.1542	881,450	13.50	65,293	1.5
2022	5,676,164.77	189,205	291,724	0.0514	5,384,441	14.50	371,341	0.5
TOTAL	11,884,186.42	1,786,059	2,753,808		9,130,378		669,588	

COMPOSITE ANNUAL ACCRUAL RATE 5.63%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.23

COMPOSITE AVERAGE AGE (YEARS) 2.25

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 12.75

New Jersey - American Water Company

Account #: 346.190 - Remote Control & Instrument

ALG - Remaining Life

Survivor Curve: SQ

ASL: 15

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2008	3,235,702.98	3,127,846	3,096,050	0.9568	139,653	1.00	139,653	14.5
2009	374,429.47	336,987	333,561	0.8909	40,869	1.50	27,246	13.5
2010	1,341,722.27	1,118,102	1,106,736	0.8249	234,986	2.50	93,995	12.5
2011	2,325,129.24	1,782,599	1,764,478	0.7589	560,651	3.50	160,186	11.5
2012	3,082,172.44	2,157,521	2,135,589	0.6929	946,584	4.50	210,352	10.5
2013	265,776.38	168,325	166,614	0.6269	99,162	5.50	18,030	9.5
2014	495,104.71	280,559	277,707	0.5609	217,397	6.50	33,446	8.5
2015	2,680,118.58	1,340,059	1,326,437	0.4949	1,353,682	7.50	180,491	7.5
2016	2,544,708.63	1,102,707	1,091,498	0.4289	1,453,211	8.50	170,966	6.5
2017	8,031,852.23	2,945,012	2,915,075	0.3629	5,116,777	9.50	538,608	5.5
2018	12,706,144.76	3,811,843	3,773,094	0.2970	8,933,050	10.50	850,767	4.5
2019	633,786.28	147,883	146,380	0.2310	487,406	11.50	42,383	3.5
2020	3,453,299.05	575,550	569,699	0.1650	2,883,600	12.50	230,688	2.5
2021	19,328.64	1,933	1,913	0.0990	17,415	13.50	1,290	1.5
2022	752,421.47	25,081	24,826	0.0330	727,596	14.50	50,179	0.5
TOTAL	41,941,697.13	18,922,008	18,729,657		23,212,040		2,748,280	

COMPOSITE ANNUAL ACCRUAL RATE 6.55%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.45

COMPOSITE AVERAGE AGE (YEARS) 6.77

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 8.27

New Jersey - American Water Company

Account #: 346.200 - Communication Equipment - Telephone

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ALG - Remaining Life

Survivor Curve: SQ

ASL: 15

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2008	295,808.34	285,948	295,808	1.0000	0	1.00	0	14.5
2009	1,009.51	909	1,010	1.0000	0	1.50	0	13.5
2010	63,227.79	52,690	63,228	1.0000	0	2.50	0	12.5
2011	1,368.08	1,049	1,368	1.0000	0	3.50	0	11.5
2012	637,832.71	446,483	637,833	1.0000	0	4.50	0	10.5
2014	416,718.94	236,141	416,719	1.0000	0	6.50	0	8.5
2015	26,702.44	13,351	26,702	1.0000	0	7.50	0	7.5
2018	26,448.21	7,934	26,448	1.0000	0	10.50	0	4.5
2019	33,090.21	7,721	33,090	1.0000	0	11.50	0	3.5
2020	5,429.14	905	5,429	1.0000	0	12.50	0	2.5
TOTAL	1,507,635.37	1,053,131	1,507,635		0		0	

COMPOSITE ANNUAL ACCRUAL RATE	0.00%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	1.00
COMPOSITE AVERAGE AGE (YEARS)	10.48
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	4.62

New Jersey - American Water Company

Account #: 347.000 - Miscellaneous Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1998	8,850.11	8,673	8,022	0.9064	828	1.00	828	24.5
1999	36,848.17	34,637	32,038	0.8694	4,811	1.50	3,207	23.5
2000	63,143.52	56,829	52,564	0.8324	10,580	2.50	4,232	22.5
2001	159,888.50	137,504	127,184	0.7955	32,705	3.50	9,344	21.5
2002	209,374.07	171,687	158,801	0.7585	50,573	4.50	11,239	20.5
2003	74,868.91	58,398	54,015	0.7215	20,854	5.50	3,792	19.5
2004	210,427.30	155,716	144,029	0.6845	66,399	6.50	10,215	18.5
2005	385,095.86	269,567	249,335	0.6475	135,761	7.50	18,102	17.5
2006	324,314.32	214,047	197,982	0.6105	126,332	8.50	14,863	16.5
2007	33,907.75	21,023	19,445	0.5735	14,463	9.50	1,522	15.5
2008	698,947.96	405,390	374,963	0.5365	323,985	10.50	30,856	14.5
2009	11,600.86	6,264	5,794	0.4995	5,807	11.50	505	13.5
2010	125,171.34	62,586	57,888	0.4625	67,283	12.50	5,383	12.5
2011	618,821.37	284,658	263,293	0.4255	355,529	13.50	26,335	11.5
2012	122,284.99	51,360	47,505	0.3885	74,780	14.50	5,157	10.5
2013	321,903.58	122,323	113,142	0.3515	208,761	15.50	13,468	9.5
2014	1,190,913.93	404,911	374,520	0.3145	816,394	16.50	49,478	8.5
2015	900,148.13	270,044	249,776	0.2775	650,372	17.50	37,164	7.5
2016	3,881,118.05	1,009,091	933,353	0.2405	2,947,766	18.50	159,339	6.5
2017	1,213,280.53	266,922	246,888	0.2035	966,393	19.50	49,559	5.5
2018	1,728,863.90	311,196	287,838	0.1665	1,441,025	20.50	70,294	4.5
2019	7,889,778.85	1,104,569	1,021,665	0.1295	6,868,114	21.50	319,447	3.5
2020	3,166,421.04	316,642	292,876	0.0925	2,873,545	22.50	127,713	2.5
2021	7,337,723.57	440,263	407,219	0.0555	6,930,505	23.50	294,915	1.5
2022	5,143,112.82	102,862	95,142	0.0185	5,047,971	24.50	206,040	0.5

New Jersey - American Water Company

Account #: 347.000 - Miscellaneous Equipment

ALG - Remaining Life
 Survivor Curve: SQ
 ASL: 25
 Net Salvage: 0%
 Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	35,856,809.43	6,287,162	5,815,274		30,041,535		1,472,997	
COMPOSITE ANNUAL ACCRUAL RATE				4.11%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.16				
COMPOSITE AVERAGE AGE (YEARS)				4.38				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				20.62				

New Jersey - American Water Company

Account #: 348.000 - Other Tangible Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2002	11,975.06	9,820	8,638	0.7214	3,337	4.50	742	20.5
2003	51,500.00	40,170	35,338	0.6862	16,162	5.50	2,939	19.5
2004	128,361.71	94,988	83,561	0.6510	44,801	6.50	6,892	18.5
2005	26,079.07	18,255	16,059	0.6158	10,020	7.50	1,336	17.5
2006	53,260.01	35,152	30,923	0.5806	22,337	8.50	2,628	16.5
2010	52,444.99	26,223	23,068	0.4399	29,377	12.50	2,350	12.5
2014	3,192.62	1,085	955	0.2991	2,238	16.50	136	8.5
2018	23,640.00	4,255	3,743	0.1583	19,897	20.50	971	4.5
2019	208,530.41	29,194	25,682	0.1232	182,848	21.50	8,505	3.5
2021	41,057.14	2,463	2,167	0.0528	38,890	23.50	1,655	1.5
2022	95,500.49	1,910	1,680	0.0176	93,820	24.50	3,829	0.5
TOTAL	695,541.50	263,515	231,815		463,726		31,983	

COMPOSITE ANNUAL ACCRUAL RATE

4.60%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR

0.33

COMPOSITE AVERAGE AGE (YEARS)

9.47

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)

15.53



SECTION 9

9 ESTIMATION OF SURVIVOR CURVES

9.1 Average Service Life

All assets have a service life, which is defined as “the period of time from its installation until it is retired from service”⁴. All account groups of property are made up of various assets with differing service lives and investment values. To calculate a depreciation rate, one must first calculate an average life for all assets in a single account. This can be done by ascertaining the age at retirement for every asset in an account and plotting it as a percentage of the units surviving at each age interval (a “Survivor Curve”). From the average life for each account, remaining lives can then be found which are then used to calculate the annual depreciation accruals and ultimately depreciation rate. A discussion of the general concept of survivor curves is presented and the Iowa type survivor curves are reviewed.

9.2 Survivor Curves

A survivor curve is defined as “a graph of the percent of units remaining in service expressed as a function of age”⁵. To calculate the average life of the group, the remaining life expectancy, the probable life and the frequency curve, one must first create a survivor curve. Figure 1 shows a typical 40-R4 smoothed survivor curve as well as the accompanying derived curves. The type 40-R4 refers to the Iowa type curve, whose designation will be explained in further detail in the next section

To calculate the average service life, one must calculate the area under the survivor curve and divide by the percent surviving at age zero. The remaining life is equal to the area under the survivor curve and to the right of the current age, divided by the percent surviving at the current age. In Figure 1, for example, the hatched area to the right of age 45 divided by 28.9 percent surviving balance represents the remaining life for an asset that has reached that age. The probable life is “the total life expectancy of the property surviving at any age and is equal to the remaining life plus the current age.”⁶ 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 is calculated by taking the difference between the percent surviving on successive years on the survivor curve⁷. Alternatively, frequency can be empirically determined by finding the amount of retirements at any given age. Plotting retirement frequency from the youngest to oldest ages and then taking the cumulative frequencies will generate percent surviving versus age.

⁴ Wolf, Frank K. and W. Chester Fitch, *Depreciation Systems* (Iowa State University Press, 1994), 21.

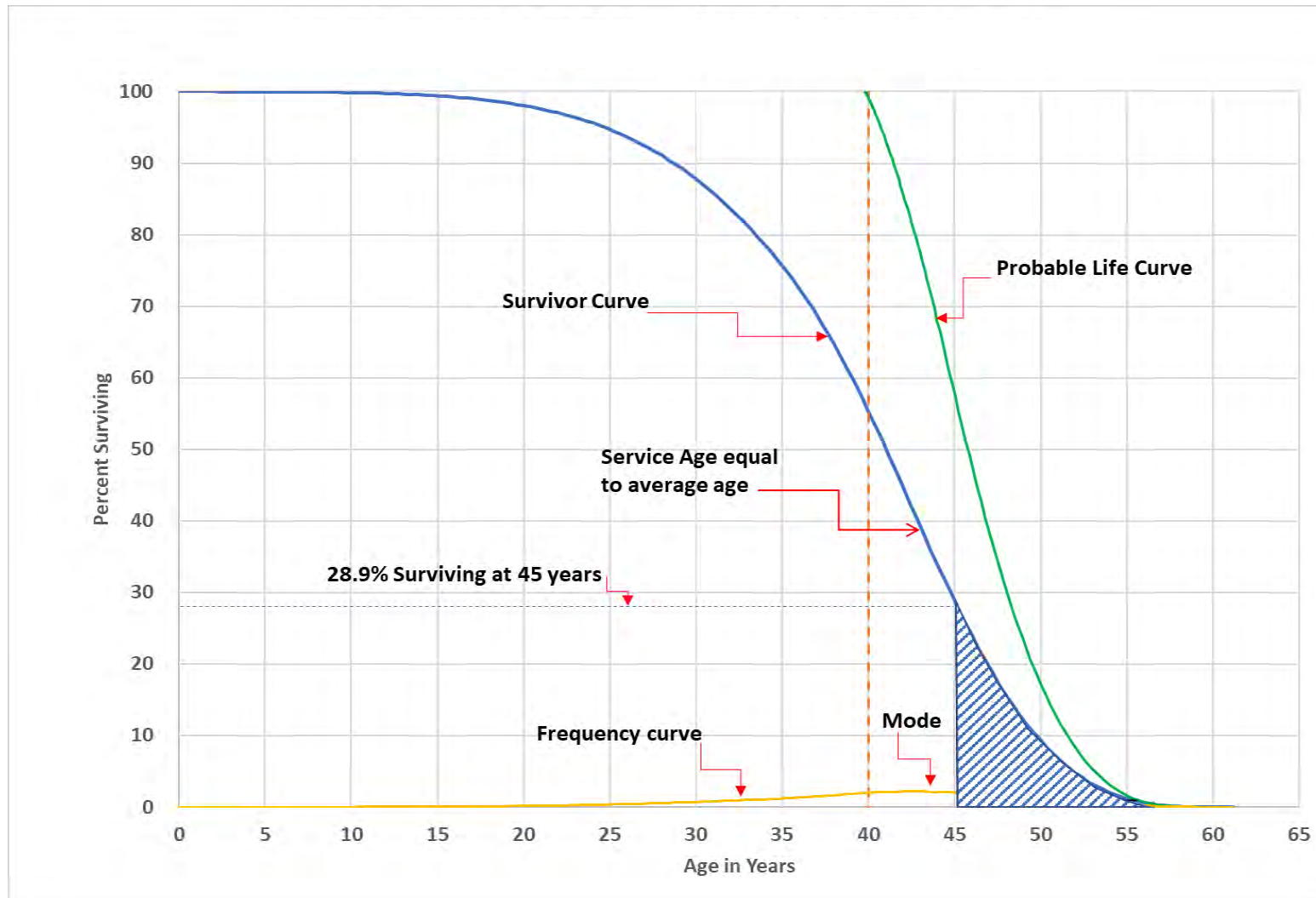
⁵ *Ibid*, 23.

⁶ *Ibid*, 29.

⁷ *Ibid*, 23-24.



Figure 1: Typical Survivor Curve (40-R4) and Derived Curves





9.3 Iowa Type Curves

In 1931, Robley Winfrey and Edwin Kurtz of the Engineering Research Institute at Iowa State University published Bulletin 103, which laid the groundwork for what would eventually be known as the Iowa Curves. “The 13 type curves can be used as valuable aids in forecasting the probable future service lives of individual items and of groups of items of different kinds of physical equipment”⁸. The 13 curves described in Bulletin 103 eventually became a series of 22 generalized survivor curves which are used throughout the regulated utility industry. These 22 curves were described in Bulletin 125, published in 1967 by Harold A. Cowles, which became known as the Iowa curves.

The Iowa curves are organized with three variables: the average life of the plant; the location of the mode; and the variation of the life. All Iowa curves have both a letter and a number to represent the shape and height of the mode. The L curves, or left-moded curves, are used when the mode of the curve should be to the left of the average life. There are six L curves are presented in Figure 2. The R curves, or right-moded, are used when the mode of the curve should be to the right of the average life. There are five R curves, which are presented in Figure 3. The S curves, or symmetrically-moded, are used when the mode is equal to the average life. There are seven S curves, which are presented in Figure 4. The O curves, or origin curves, are used when the mode occurs at age 0. There are four O curves, which are presented in Figure 5. There are some occasions where it is appropriate to use a half curve. In these cases, the curve is assumed to be exactly half way between the two curves.

In addition to Bulletin 125, Iowa curves have also been presented in subsequent Experiment Station bulletins and in the text *Engineering Valuation and Depreciation*⁹. In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis¹⁰ presenting his development of the fourth family consisting of the four O-type survivor curves.

⁸ *Ibid.*, 21

⁹ Marston, Anson, Robley Winfrey and Jean C. Hempstead, *Engineering Valuation and Depreciation* (The Iowa State University Press, 1953)

¹⁰ Couch, Frank V. B., Jr., *Classification of Type O Retirement Characteristics of Industrial Property* Unpublished M.S. Thesis (Engineering Valuation, Library, Iowa State College, Ames, Iowa, 1957)



Figure 2: Left Modal or "L" Iowa Type Survivor Curves

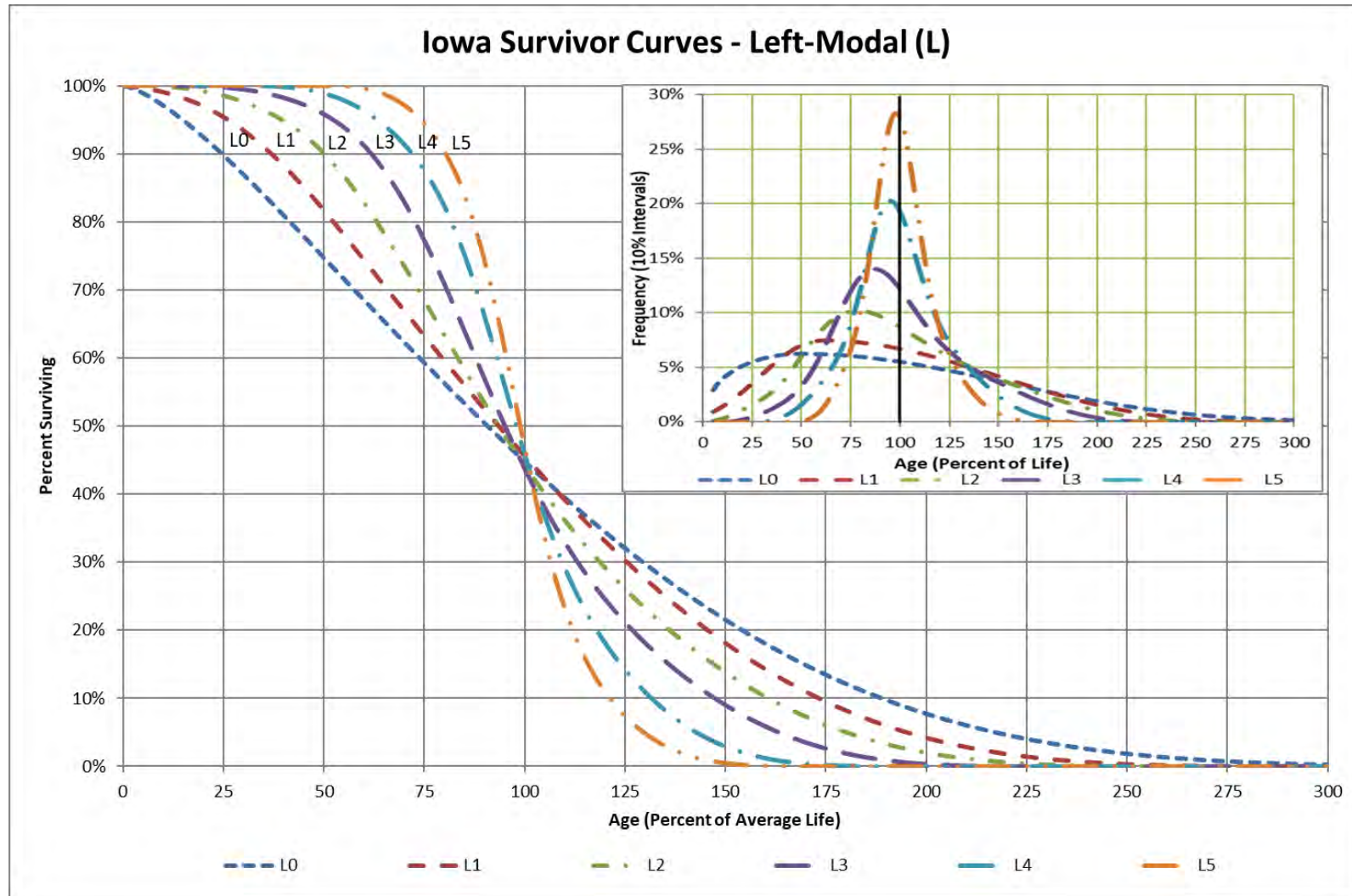




Figure 3: Right Modal or "R" Iowa Type Survivor Curves

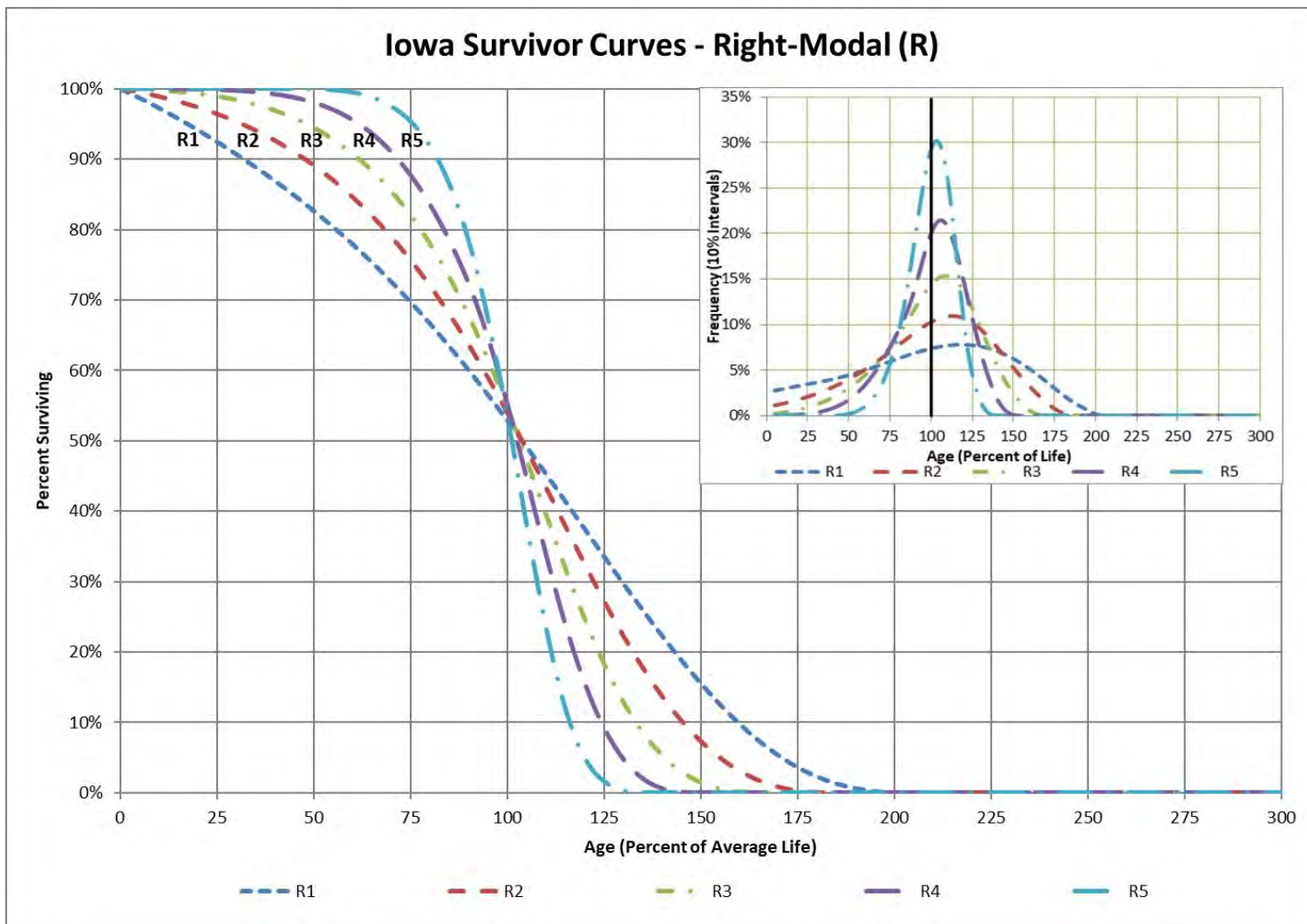




Figure 4: Symmetrical or "S" Iowa Type Survivor Curves

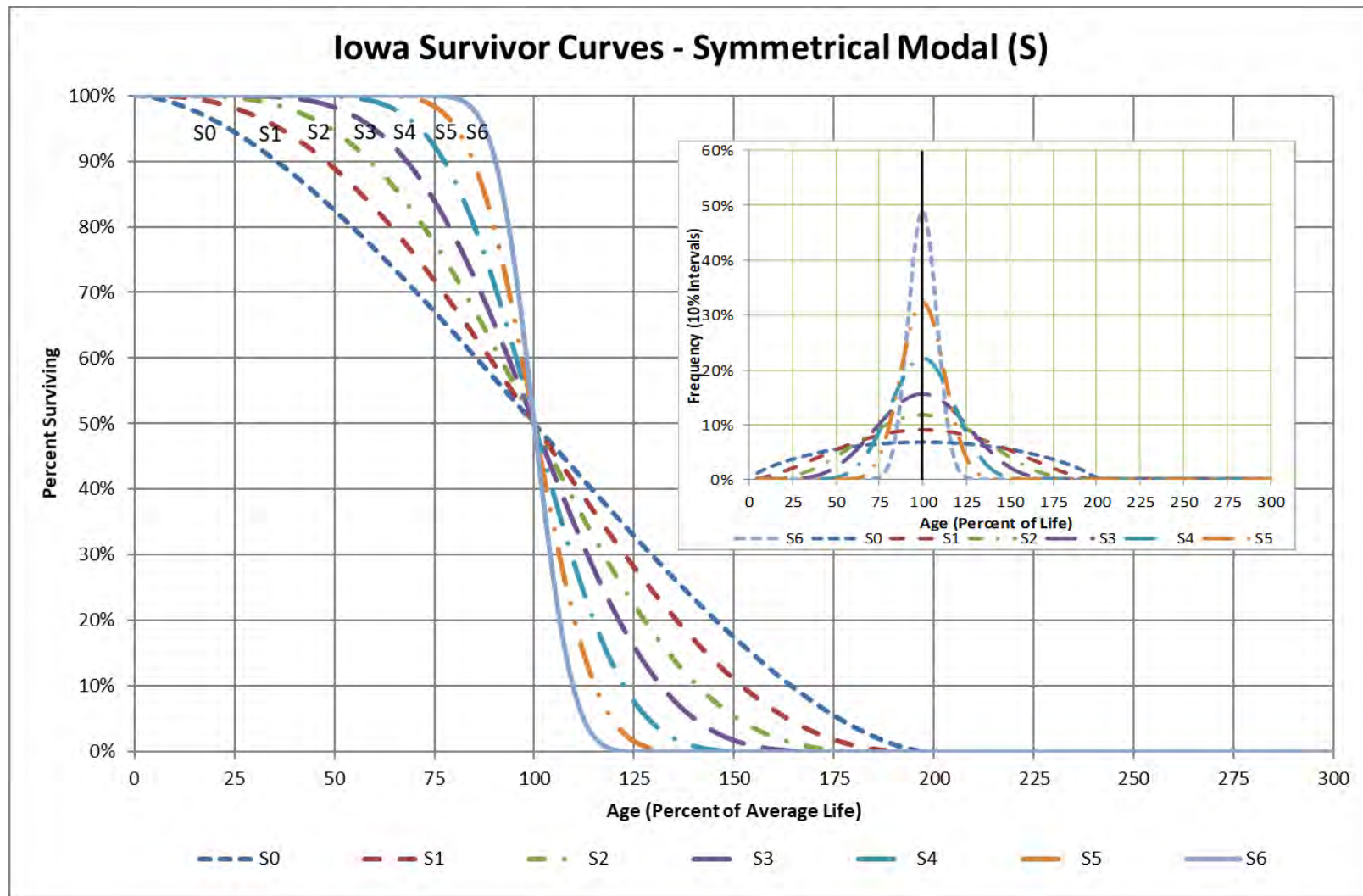
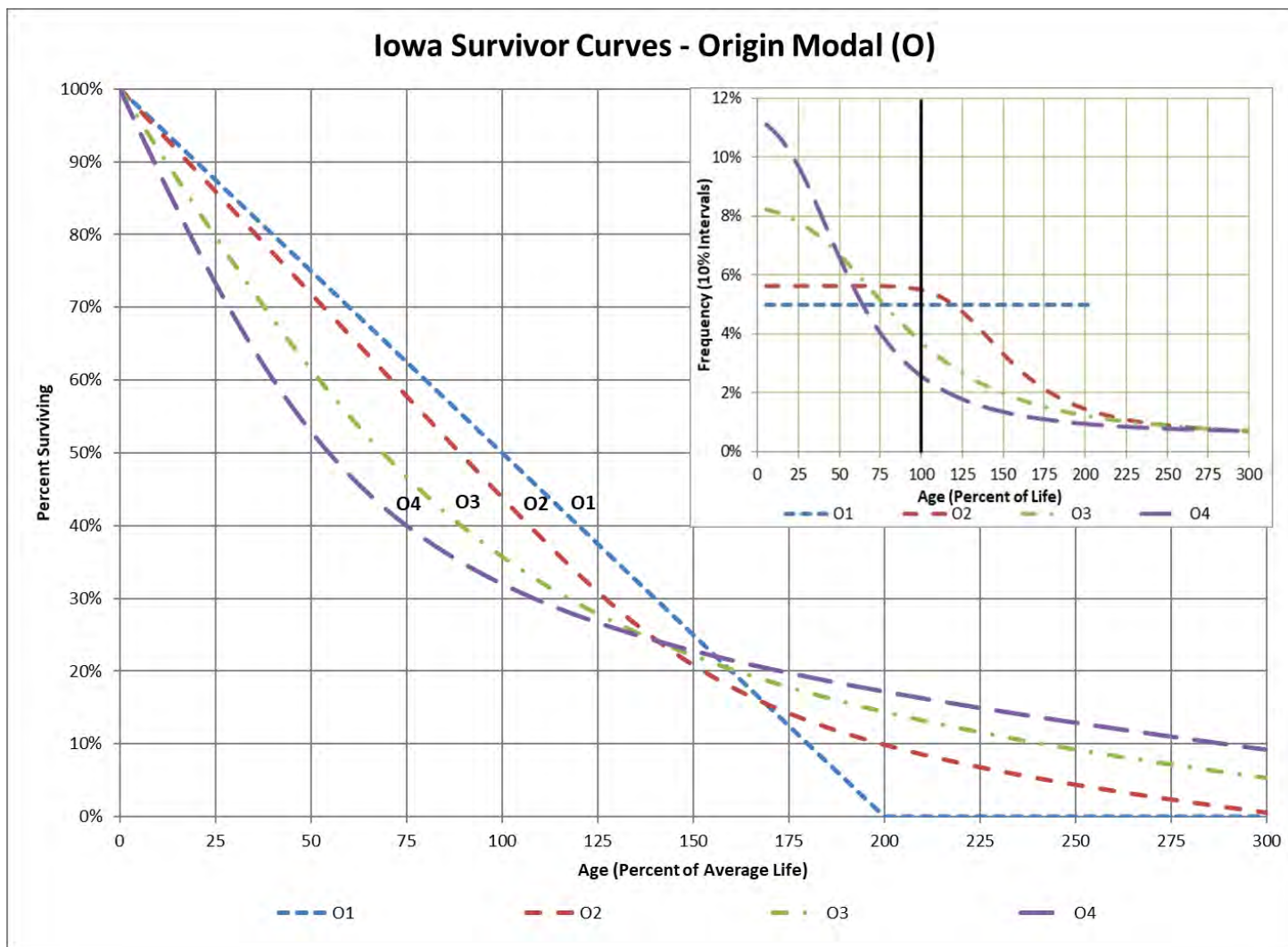




Figure 5: Origin Modal or "O" Iowa Type Survivor Curves





9.4 Retirement Rate Method of Analysis

The retirement rate method is a widely accepted actuarial method used to create survivor curves. This method is also referred to as an original life table. These survivor curves can then be used to determine the average service life of a plant account. The retirement rate method is thoroughly explained in several publications, including Statistical Analyses of Industrial Property Retirements,¹¹ Engineering Valuation and Depreciation¹² and Depreciation Systems.¹³

The retirement rate method is a subgroup of the placement and the experience band methods, as described in “Depreciation Systems”. The placement band method creates a survivor curve which describes the life characteristics of assets placed into service during a selected timeframe. The experience band method creates a survivor curve which describes the life characteristics of assets removed from service during a selected time frame. The retirement rate method creates both placement and experience bands to give the most complete or representative data. 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.

9.5 Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2008-2017 during which there were placements during the years 2003-2017. In order to illustrate the summation of the aged data by age interval, the data was compiled in the manner presented in Schedules 1 and 2. In Schedule 1 (page 9-10), 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 asset invested in 2003 were retired in 2008. The \$10,000 retirement occurred during the age interval between 4 ½ and 5 ½ years (2008 - 2003) on the basis that approximately one-half of the amount of property was installed prior to and after 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 2008 retirements of 2003 installations and ending with the 2016 retirements of the 2011 installations. Thus, the total amount of \$143,000 for age interval 4½-5½ equals the sum of:

$$\$10 + \$12 + \$13 + \$11 + \$13 + \$13 + \$15 + \$17 + \$19 + \$20 = \$143 \text{ k}$$

¹¹ Anson, Winfrey & Hempstead, supra note 6

¹² Anson, Winfrey & Hempstead, supra note 6

¹³ Wolf & Fitch, supra note 1



Other transactions which affect the group are recorded in a similar manner in Schedule 2 (page 9-11). 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 1. Retirements for each year 2008-2017 – summarized by age interval

Experience Band 2008-2017

Placement Band 2003-2017

Retirements (Thousands of Dollars)
Annual Survivors at the Beginning of the Year

Year Placed (1)	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)	Total Durring Age Interval (12)	Age Interval (13)
2003	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2004	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2005	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2006	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2007	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2008	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2009		5	11	12	13	14	15	16	18	20	113	7½-8½
2010			6	12	13	15	16	17	19	19	124	6½-7½
2011				6	13	15	16	17	19	19	131	5½-6½
2012					7	14	16	17	19	20	143	4½-5½
2013						8	18	20	22	23	146	3½-4½
2014							9	20	22	25	150	2½-3½
2015								11	23	25	151	1½-2½
2016									11	24	153	½-1½
2017										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	



Schedule 2. Other Transactions for Each year 2008-2017 – summarized by age interval

Experience Band 2008-2017

Placement Band 2003-2017

Acquisitions, Transfers and Sales (Thousands of Dollars)
Annual Survivors at the Beginning of the Year

Year Placed (1)	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)	Total Durring Age Interval (12)	Age Interval (13)
2003	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2004	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2005	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2006	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2007	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2008	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2009	-	-	-	-	-	-	-	-	-	-	-	7½-8½
2010	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2011	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2012	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2013	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2014	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2015	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2016	-	-	-	-	-	-	-	-	-	-	-	½-1½
2017	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.



9.6 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 (page 9-13). The surviving plant at the beginning of each year from 2007 through 2016 is recorded by year in the portion of the table titled "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 2013 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

For the entire experience band 2008-2018, 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:

$$\$255 + \$268 + \$ 284 + \$311 + \$334 + \$374 + \$405 + \$448 + \$501 + \$609 = \$3,789k$$



Schedule 3 – Plant exposed to retirement at the beginning of each year, 2008 -2017 – summarized by age interval

Experience Band 2008 - 2017

Placement Band 2003-2017

Exposures (Thousands of Dollars)
Annual Survivors at the Beginning of the Year

Year Placed (1)	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)	Total at Beginning of Age Interval (12)	Age Interval (13)
2003	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2004	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2005	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2006	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2007	376	367	257	346	334	321	307	267	280	261	1,097	9½-10½
2008	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2009		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2010			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2011				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2012					660 ^a	653	639	623	628	609	3,789	4½-5½
2013						750 ^a	742	724	685	663	4,332	3½-4½
2014							850 ^a	841	821	799	4,955	2½-3½
2015								960 ^a	949	923	5,719	1½-2½
2016									1,080 ^a	1,069	6,579	½-1½
2017										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,724	3,318	3,872	4,494	5,247	5,987	6,852	7,796	44,780	
^a Additions during the year.												
	1555	1922	2214	2738	3212	3744	4397	5027	5772	6576	44780	
	420	460	510	580	660	750	850	960	1080	1220	0	
	1975	2382	2724	3318	3872	4494	5247	5987	6852	7796	44780	



9.7 Original Life Tables

The original life table, illustrated in Schedule 4 (page 9-15) 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 percent 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	=	$\$143,000 \div \$3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 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. 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.



Schedule 4: Original Life Table - Calculated by the Retirement Rate Method

Experience Band 2008-2017				Placement Band 2003-2017	
Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	% Surviving at Beginning of Age Interval
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	55.6
12.5	323	44	0.1362	0.8638	48.9
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

- Exposure and Retirement Amounts are in Thousands of Dollars
- 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.



9.8 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 percent 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 percentages 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 a L1 Iowa Type Curve Original and Smooth Survivor Curves

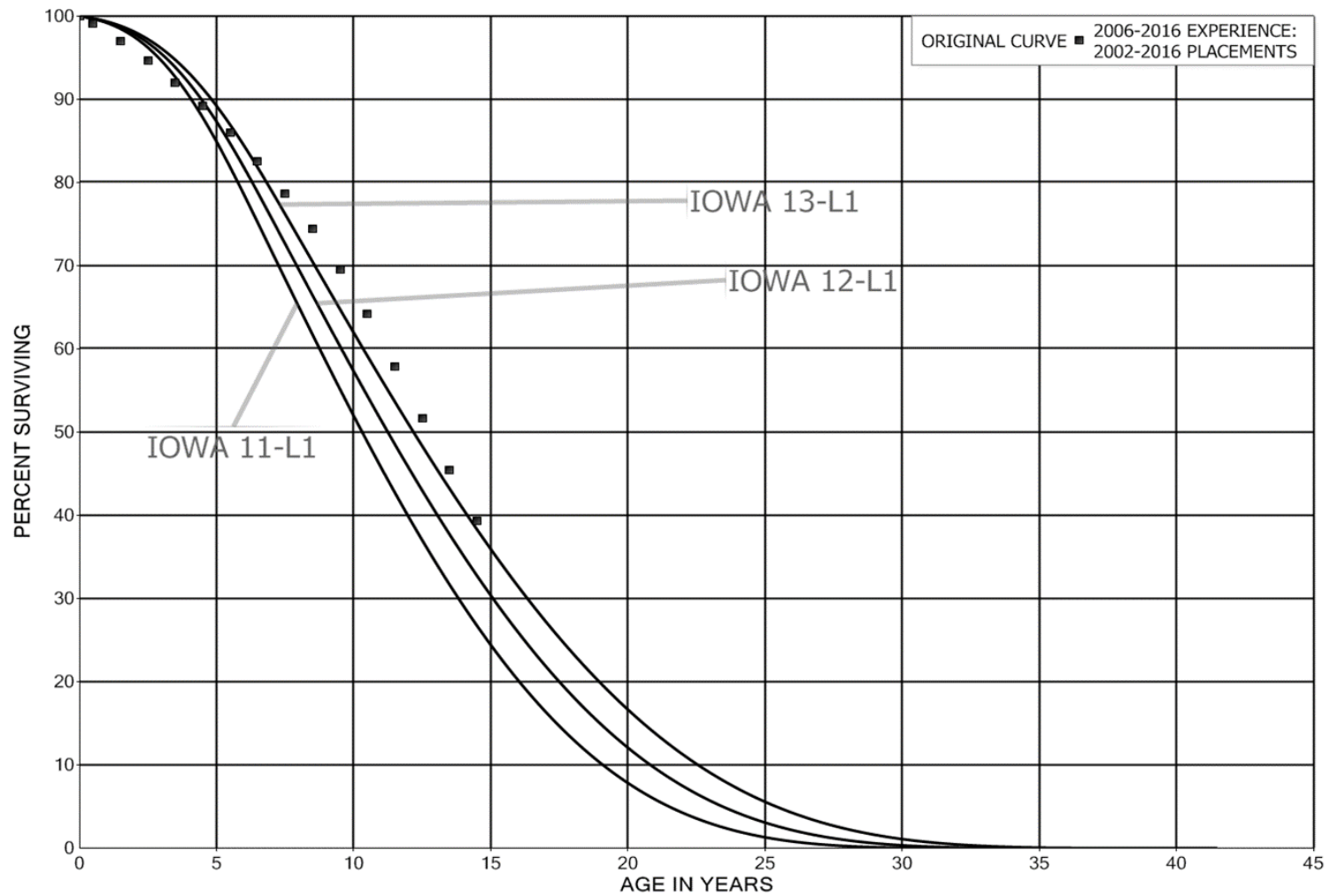




Figure 7: Illustration of the Matching of an Original Survivor Curve with a SO Iowa Type Curve Original and Smooth Survivor Curves

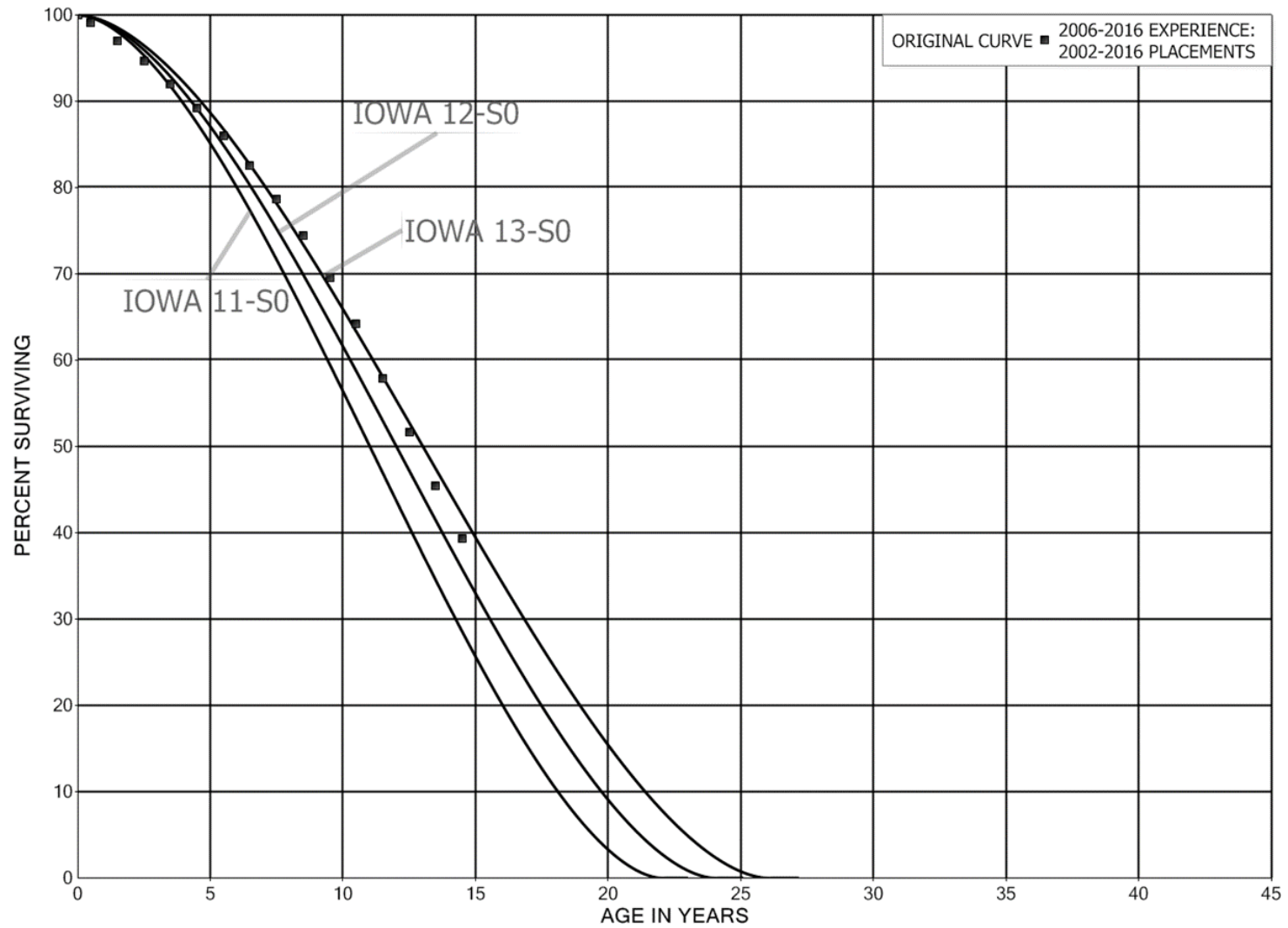




Figure 8: Illustration of the Matching of an Original Survivor Curve with a R1 Iowa Type Curve Original and Smooth Survivor Curves

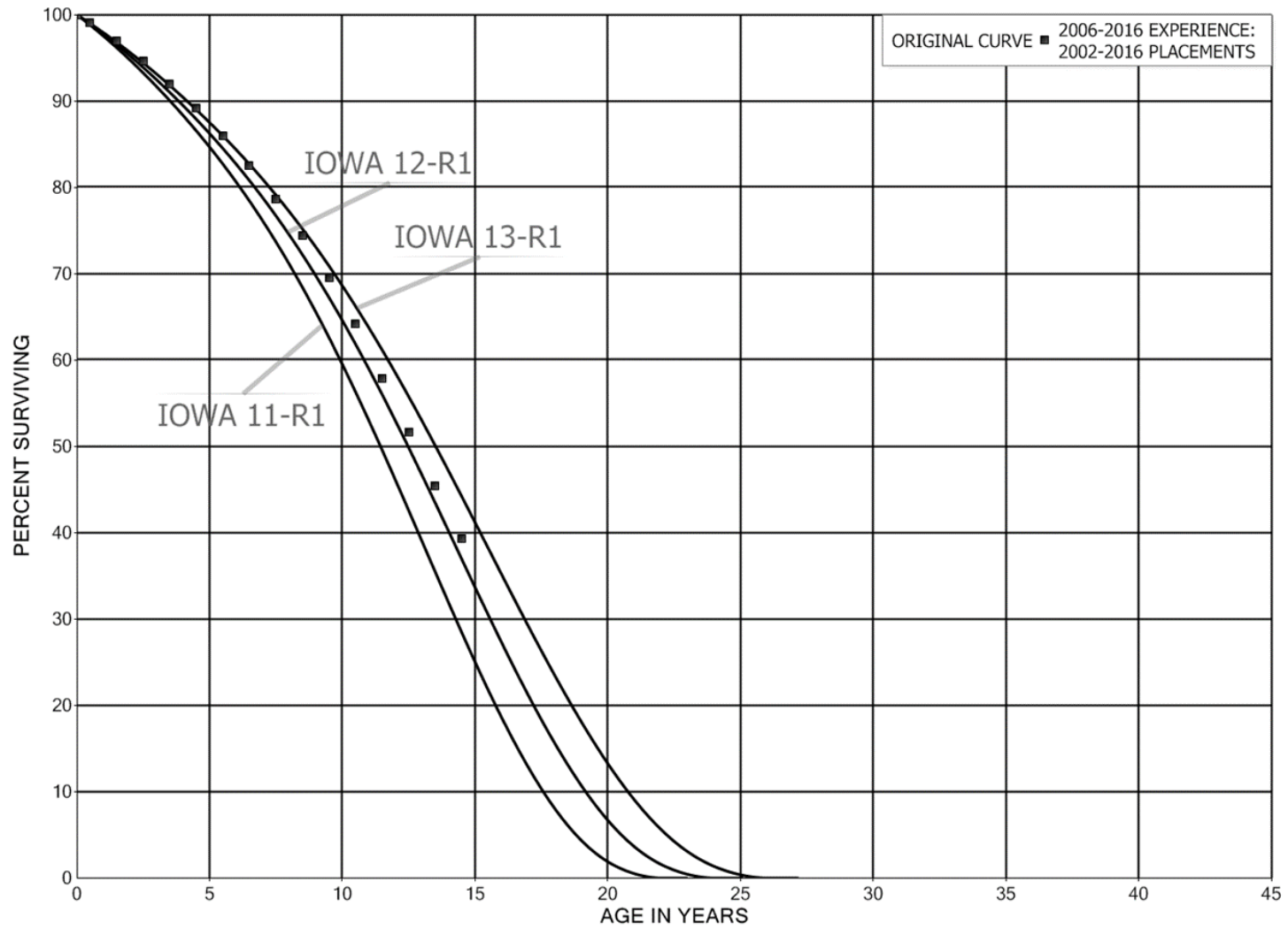




Figure 9: Illustration of the Matching of an Original Survivor Curve with a L1 Iowa Type Curve Original and Smooth Survivor Curves

