Appendix A

WASHINGTON WATER SERVICE COMPANY

Depreciation Study
at
December 31, 2023

David A. Sheffer

SHEFFER CONSULTING LLC
223 Fox St.
Milton DE, 19968

SHEFFER
CONSULTING LLC

SHEFFER
CONSULTING LLC

DAVID A SHEFFER
223 Fox St.
Milton, DE 19968
717.497.6053 ▪ Mobile
717.763.9890
dshefferconsulting@gmail.com

September 20, 2024

Matt Brown
General Manager
Washington Water Service
4531 Intelco Loop SE, Suite 3
Lacey, WA 98503

RE: Washington Water Service

Dear Mr. Brown:

In accordance with your authorization, we have prepared a depreciation study related to the utility plant in service of selected districts of the Washington Water Service Company as of December 31, 2023. Our findings and recommendations, together with supporting schedules and exhibits, are set forth in the accompanying report.

Summary schedules have been prepared to illustrate the impact of instituting the recommended annual depreciation rates as a basis for the Company's annual depreciation expense as compared to the rates presently utilized. The application of the present rates to the depreciable plant in service of the Washington Water Service – Total Company, inclusive of the general office, as of December 31, 2023 results in an annual depreciation expense of $4,349,873. In comparison, the application of the proposed depreciation rates to the depreciable plant in service at December 31, 2023 results in an annual depreciation and amortization expense of $4,067,823, a decrease of $282,050. The implicit composite annual depreciation rate under present rates is 3.22 percent, while the implicit composite under the proposed depreciation rates is 3.01 percent.

Section 2 of our report contains the summary schedules showing the results of our service life and salvage studies and summaries of presently utilized depreciation rates. The subsequent sections of the report present a detailed outline of the methodology and procedures used in the study together with supporting calculations and analyses used in the development of the results. A detailed table of contents follows this letter.

Respectfully submitted,
Sheffer Consulting LLC

By: DAVID A. SHEFFER

TABLE OF CONTENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

Section 1

WASHINGTON WATER SERVICE COMPANY

Executive Summary

The Company's operating departments studied provide water service within the State of Washington which are contained within the Washington Total Company group, including Washington Water(Legacy), East Pierce and These three (3) operating departments provide water service to approximately 38,000 customers located in the Puget Sound Area. The Company provides water service to residential, commercial, and industrial customers.

Table 1 on pages 2-1 through 2-5 are comparative summaries which illustrate the effect of instituting the proposed depreciation rates for three groupings, Total Company, Legacy/East Pierce and included in this study. These schedules include a comparison of the annual depreciation rates and annual depreciation expense under both present and proposed rates for each plant account of the Company's plant in service as of December 31, 2023. Both the present depreciation rates and proposed rates set forth in this study are based upon Straight Line/Board Group/Average Remaining Life method, procedures, and technique.

Table 1-Total on pages 2-1 is a proposed combination of the annual account/sub-account level depreciation rates for the Total Washington Water Service Company plant in service.

Likewise, Table 1-Legacy/East Pierce on pages 2-3 is a proposed combination of the annual account/sub-account level depreciation rates for the Legacy and East Pierce plant in service.

Table 1-Strohs on pages 2-5 is the annual account/sub-account level depreciation rates for the Strohs plant in service.

Tables 1a on pages 2-10 through12 summarizes the Company's December 31, 2023 property group depreciation reserves by the detailed segments of plant only, gross salvage, and cost of removal components.

Tables 2-Plant Only on pages 2-10 through 12 provides a summary of each department's applicable original costs and depreciation reserves, as well as detailed life and salvage estimates and service life parameters (Iowa Curves) utilized in preparing the proposed Average Remaining Life depreciation rates for each property group. The depreciation rates developed, per each Table 2, are in accordance with the standard average remaining life technique. Each schedule provides a summary of the detailed data and narrative of study results set forth in Section 4 of this report. The average service life and salvage parameters were developed by studying the aggregate investments and retirements of each of the departments together with interpreting future expectancies anticipated to have a bearing on the overall service life of the Company's property. Subsequently, the parameters were utilized together with each department's account level vintage surviving investment and depreciation reserves to develop the applicable depreciation rates. Accordingly, the proposed average remaining life based depreciations rates will provide the Company with a better opportunity to recover the cost of its plant in service over the property's current estimate of remaining useful life than afforded under present rates.

Table 2 – Gross Salvage on pages 2-13 through 2-15 is a similar table to Table 2 - Plant Only, except that this table develops the component level depreciation rates for the recovery of the gross salvage portion of the property cost.

Tables 2 – COR on pages 2-16 through 2-18 summarizes the depreciation recovery rates for the cost of removal segment of the total plant cost.

Tables 3 on pages 2-19 through 2-23 provides a summary each department's original cost per books and the original cost per the depreciation study.

Tables 4 on pages 2-25 to 2-29 provided a summary of the depreciation parameters and the corresponding theoretical depreciation reserves versus the Company's current book depreciation reserves as of December 31, 2023.

Tables 5 on pages 2-31 through 2-35summarizes the depreciation parameters underlying the Company's current depreciation rates as well as also provides similar information relative to the proposed depreciation parameters and depreciation rates as of December 31, 2023.

The development of ARL based depreciation rates for each depreciation account requires the utilization of the applicable depreciation book reserve. The book depreciation reserve for each account is maintained on the Company's books and records.

The Company maintains a detailed continuing property record system which contains the current surviving plant in service records on an individual account and vintage basis detailed by property unit categories. The continuing property record system also contains detailed records of the Company's vintaged accounting records. This historical information was extracted from the Company's records and summarized for utilization in completing the detailed historical depreciation data analysis.

The utilization of the recommended depreciation rates, based upon the Straight Line Average Remaining Life procedure, results in the setting of depreciation rates which will continuously true up the Company's level of capital recovery over the life of each asset group. Application of this procedure, which is based upon the current best estimates of service lives together with the Company's plant in service and accrued depreciation, produces annual depreciation rates that will result in the Company recovering 100 percent of its investment -- no more, no less.

It is recommended that the Company continue to apply depreciation rates and maintain its book depreciation reserve on an account-level basis. The maintenance of the book reserve on an account basis requires both the development of annual depreciation expense and distribution of other reserve account charges to an individual account level. Maintaining the Company's depreciation records in this detail will aid in completing the various rate studies and, most importantly, clearly identify the Company's level of capital recovery relative to each category of plant investment.

It is further recommended that detailed depreciation service life studies continue to be completed on a regularly scheduled basis. The completion of studies at regular intervals will assure that the Company's capital recovery will reflect the Company's most current experience and prospective plans.

The depreciation rate for each individual account changed as a result of reflecting the life and salvage estimates obtained through the in-depth analysis of the Company's most recent data together with an interpretation of ongoing and anticipated future events. . Several of the accounts did reflect marked changes (as outlined in Section 4 of this report) from the previously utilized depreciation rates. The most notable depreciation changes are in Account 324.00 – Pumping Equipment; Account 324.10 – System Control Computer Equipment; 343.00 – Transmission and Distribution Mains; 345.00 - Services; Account 373.00-Transportation Equipment; and 377.00 -Power Operated Equipment.

The implicit proposed depreciation rate for the combined departments'' investments relative to Account 324.00 – Pumping Equipment declined from 3.83 percent to 2.99 percent to give consideration to the current service life being achieved by the Company's property investment along with recognition of the current level of accumulated depreciation reserve and the current property age. The Company's 2023 annual depreciation expense for Account 324.00 total $583,837 which generates an annual implicit rate of 3.83%. A proposed 28-R3 curve, which is representative of the current life being achieved by the property group, when applied to the surviving balances produced an Average Remaining Life 18.9 years. This in turns produces an annual depreciation rate of 2.99%. This decreased which gives weight to the estimated prospective depreciation service life and net salvage parameters along with the current level of accrued book depreciation reserve.

The combined department's depreciation rate for Account 324.10 System Control Computer Equipment increased from 3.80 percent to 16.97 percent. The proposed depreciation rate is based upon a useful life which is believe to be representative of the current life. The Company's annual depreciation for this account totaled to $39,110 with a book reserve of $173,742. This produces an implicit rate of 3.80 percent. Given the short life of electronic equipment an estimated average service of seven years would be fitting for this property group. Applying a 7-R3 curve to the surviving balances produced an average remaining life of 4.9 years. This in turn results in an annual depreciation rate of 16.97 percent.

Account 343.00 Transmission and Distribution Mains - To analyze this larger segment of the Company's historic depreciable property investment in greater detail, which comprises more than 31 percent of the Company's depreciable property, the property account's investment data was grouped into several homogeneous property categories. In general, the mains investment was segmented into five (5) classes of pipe materials. The mains were identified as Unclassified, Steel, All Other, Ductile Iron, and Plastic.

While the overall Account 343 depreciation rate for the combined districts declined by a relatively limited amount, some of the sub-property categories had increases in depreciation rates while other categories had reductions in proposed versus present depreciation rates. Table 5 of Section 2, of the depreciation study report sets forth the present and proposed life parameters for each of the applicable categories within Account 343-Mains. The future net salvage estimate under both present and proposed depreciation rates is negative 35 percent.

The combined departments' implicit depreciation rate for Account 345.00 - Services increased from 2.52 percent to 4.56 percent which gives weight to the estimated prospective depreciation service life and net salvage parameters along with the current level of accrued book depreciation reserve.

The estimated salvage parameter recognizes that future property investment will result in the Company expending funds to remove the facilities. The estimated level of future net salvage of negative 120 percent, proposed depreciation rates.

The combined departments' implicit depreciation rate for Account 373.00 – Transportation Equipment decreased from 8.49 percent to 3.56 percent. The proposed depreciation rate is based upon a useful service life which is representative of the current life being achieved by the property group. The estimated future net salvage incorporated into the development of the proposed depreciation rate was positive 10 percent.

The combined departments' implicit depreciation rate for Account 377.00 – Power Operated Equipment decreased from 5.12 percent to 1.23 percent. The proposed depreciation rate is based upon a useful service life which is representative of the life being achieved by the property. The average service life under the present depreciation rate is 10-15 years and the estimated service life for the proposed depreciation rate was 34 years. The underlying future net salvage for the property group remains at 5 percent.

Various of the remaining account/sub-accounts experienced lesser increases and/or declines in recommended depreciation rates, as noted per Tables 1 WWSC, WE and Strohs, on pages 2-1 through 2-5 of this report. The change in annual depreciation rates results in an aggregate net increase in annual depreciation expenses produced by the current rates applied to the Company's plant in service investment as of December 31, 2023. This revision in annual depreciation rates and expense is the result of both changes in the estimated service lives and salvage factors, and results the impact of the Company's property changes since the most recent study.

The following summary compares the present and proposed composite depreciation rate for illustrative purposes only. The Composite Depreciation Rate should not be applied to the total Company investment, inasmuch as the non-proportional change in plant investment as a result of property additions or retirements would render the composite rate inappropriate. As previously indicated, Tables 1 -WWSC, 1-WE, and 1 -Sttrohs, list the recommended annual depreciation rates for each property account.

Present Depreciation Rates

District	Depreciable Plant in Service at 12-31-23	Annual Depreciation Expense	Composite Annual Depreciation Rate
Total Company	$135,174,080	$4,349,873	3.22%
Legacy/East Pierce	127,003,686	4,137,501	3.26%
Strohs	8,170,395	212,372	2.60%

Proposed Depreciation Rates

District	Depreciable Plant in Service at 12-31-23	Annual Depreciation Expense	Composite Annual Depreciation Rate
Total Company	$135,174,080	$4,067,823	3.01%

Legacy/East Pierce	127,003,686	3,819,702	3.01%
Bear Gulch	8,170,395	255,915	3.13%

Section 2

Table 1-WWSC

Washington Water Service Company
WWSCO - Total Operations

Summary of Original Cost of Utility Plant in Service
as of December 31, 2023 and Related Annual Book Depreciation Expense
Under Present and Proposed Rates

Acct. No	Description	Original Cost 12-31-23	PRESENT RATES Rate %	PRESENT RATES Annual Accrual Amount	PROPOSED RATES: Proposed Plant Only Rates Rate %	Proposed Plant Only Rates Annual Accrual Amount	Proposed Gross Salvage Rates Rate %	Proposed Gross Salvage Rates Annual Accrual Amount	Proposed Gross COR Rates Rate %	Proposed Gross COR Rates Annual Accrual Amount	Total Proposed Rates Rate %	Total Proposed Rates Annual Accrual Amount	Net Change Depr. Exp.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	DEPRECIABLE PLANT												
	Source of Supply												
311.00	Structures & Improvements	303,810.01	3.17%	9,620.36	1.76%	5,347.06	0.00%	-	0.18%	546.86	1.94%	5,893.91	(3,726.45)
315.00	Wells	5,280,805.28	3.13%	165,325.47	1.78%	93,998.33	0.00%	-	1.27%	67,066.23	3.05%	161,064.56	(4,260.91)
316.00	Supply Mains	774,068.46	2.09%	16,195.31	1.85%	14,320.27	0.00%	-	0.19%	1,470.73	2.03%	15,713.59	(481.72)
	TOTAL Source of Supply	6,358,683.75	3.01%	191,141.14	1.79%	113,665.66	0.00%	-	1.09%	69,083.82	2.87%	182,672.06	(8,469.08)
	Pumping Plant												
321.00	Pumping Structures & Improvements	7,702,062.97	2.28%	175,598.44	2.09%	160,973.12	0.00%	-	0.22%	16,944.54	2.31%	177,917.65	2,319.21
321.10	Pumping Struct. & Improv. - Pavement	36,260.94	3.33%	1,208.71	9.13%	3,310.62	0.00%	-	0.00%	-	9.13%	3,310.62	2,101.91
	Total Account 321	7,738,323.91	2.28%	176,807.15	2.12%	164,283.74	0.00%	-	0.22%	16,944.54	2.34%	181,228.27	4,421.12
324.00	Pumping Equipment	15,246,503.67	3.83%	583,837.38	2.89%	440,623.96	0.00%	-	0.11%	16,771.15	2.99%	455,870.46	(127,966.92)
324.10	System Control Computer Eq	1,030,359.13	3.80%	39,109.90	16.97%	174,851.94	0.00%	-	0.00%	-	16.97%	174,851.94	135,742.04
	Total Account 324	16,276,862.80	3.83%	622,947.28	3.78%	615,475.90	0.00%	-	0.10%	16,771.15	3.87%	630,722.40	7,775.12
325.00	Other Pumping Plant	419,638.93	4.88%	20,482.54	2.42%	10,155.26	0.00%	-	0.00%	-	2.42%	10,155.26	(10,327.28)
	TOTAL Pumping Plant	24,434,825.64	3.36%	820,236.97	3.23%	789,914.90	0.00%	-	0.14%	33,715.69	3.36%	822,105.93	1,868.96
	Water Treatment Plant						0.00%						
331.00	WT Structures & Improvements	735,451.67	2.12%	15,603.41	2.73%	20,077.83	0.00%	-	0.00%	-	2.73%	20,077.83	4,474.42
332.10	Water Treatment Plant	13,090,011.16	4.04%	528,771.99	3.19%	417,571.36	0.00%	-	0.13%	17,017.01	3.32%	434,588.37	(94,183.62)
	TOTAL Water Treatment Plant	13,825,462.83	3.94%	544,375.40	3.17%	437,649.19	0.00%	-	0.12%	17,017.01	3.29%	454,666.20	(89,709.20)
	Transmission & Distribution Plant												
342.00	Reservoirs & Tanks	7,647,741.68	2.35%	179,960.09	1.45%	110,892.25	0.00%	-	0.56%	42,827.35	2.09%	159,837.80	(20,122.29)
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	1.87%	7,904.90	6.20%	26,187.86	0.00%	-	0.00%	-	6.20%	26,187.86	18,282.96
	Total Reservoirs & Tanks	8,070,126.52	2.33%	187,864.99	1.70%	137,080.11	0.00%	-	0.53%	42,827.35	2.31%	186,025.66	(1,839.33)
	Transmission & Distribution Mains												
343.10	Unclassified	14,868,928.36	2.01%	298,994.54	1.99%	295,891.67	0.00%	-	0.64%	95,161.14	2.63%	391,052.82	92,058.28
343.30	Steel	32,368.28	2.30%	743.14	1.83%	592.34	0.00%	-	0.64%	207.16	2.47%	799.50	56.36
343.40	All Other	454,196.17	2.39%	10,875.41	1.83%	8,311.79	0.00%	-	0.64%	2,906.86	2.46%	11,173.23	297.82
343.50	Ductile Iron	19,429,882.60	1.87%	363,128.80	1.07%	207,899.74	0.00%	-	0.39%	75,776.54	1.46%	283,676.29	(79,452.51)
343.60	Plastic	8,302,164.80	2.42%	201,314.98	1.86%	154,420.27	0.00%	-	0.64%	53,133.85	2.50%	207,554.12	6,239.14
	Total Account 343	43,087,540.21	2.03%	875,056.87	1.55%	667,115.81	0.00%	-	0.53%	227,185.55	2.08%	894,255.96	19,199.09
345.00	Services	9,389,075.37	2.52%	236,875.10	2.34%	219,704.36	0.00%	-	2.22%	208,437.47	4.56%	428,141.84	191,266.74
346.00	Meter & Meter Boxes	11,200,514.52	3.67%	411,121.83	3.74%	418,899.24	-0.07%	(7,840.36)	0.00%	-	3.67%	411,058.88	(62.95)
348.00	Hydrants	3,461,215.69	2.22%	76,963.07	1.25%	43,265.20	0.00%	-	0.29%	10,037.53	1.54%	53,302.72	(23,660.35)
	TOTAL Trans. & Distr. Plant	75,208,472.31	2.38%	1,787,881.86	1.98%	1,486,064.72	-0.01%	(7,840.36)	0.65%	488,487.90	2.62%	1,972,785.06	184,903.20

Table 1-WWSC

Washington Water Service Company
WWSCO - Total Operations

Summary of Original Cost of Utility Plant in Service
as of December 31, 2023 and Related Annual Book Depreciation Expense
Under Present and Proposed Rates

Acct. No	Description	Original Cost 12-31-23	PRESENT RATES Rate %	PRESENT RATES Annual Accrual Amount	PROPOSED RATES: Proposed Plant Only Rates Rate %	Proposed Plant Only Rates Annual Accrual Amount	Proposed Gross Salvage Rates Rate %	Proposed Gross Salvage Rates Annual Accrual Amount	Proposed Gross COR Rates Rate %	Proposed Gross COR Rates Annual Accrual Amount	Total Proposed Rates Rate %	Total Proposed Rates Annual Accrual Amount	Net Change Depr. Exp.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	General Plant												
371.00	General Plant Structures & Improvements	704,354.87	2.55%	17,973.07	1.75%	12,326.21	0.00%	-	0.00%	-	1.75%	12,326.21	(5,646.86)
372.00	Office Furniture & Equipment	788,004.13	2.52%	19,882.71	2.68%	21,118.51	0.00%	-	0.00%	-	2.68%	21,118.51	1,235.80
372.10	Electronics	740,302.58	8.99%	66,535.22	10.54%	78,027.89	0.00%	-	0.00%	-	10.54%	78,027.89	11,492.67
372.20	Computer Software	1,833,881.40	9.25%	169,581.74	12.16%	222,999.98	0.00%	-	0.00%	-	12.16%	222,999.98	53,418.24
	Total Account 372	3,362,188.11	7.61%	255,999.67	9.58%	322,146.38	0.00%	-	0.00%	-	9.58%	322,146.38	66,146.71
373.00	Transportation Equipment	4,854,861.16	8.49%	412,068.76	5.10%	247,597.92	-1.54%	(74,764.86)	0.00%	-	3.56%	172,833.06	(239,235.70)
376.00	Communication Equipment	352,617.65	4.42%	15,579.00	3.13%	11,036.93	0.00%	-	0.00%	-	3.13%	11,036.93	(4,542.07)
377.00	Power Operated Equipment	3,873,514.67	5.12%	198,216.84	1.38%	53,454.50	-0.15%	(5,810.27)	0.00%	-	1.23%	47,644.23	(150,572.61)
378.00	Tools, Shop & Garage Equipment	1,475,722.35	5.98%	88,235.93	3.10%	45,747.39	0.47%	6,935.90	0.00%	-	3.56%	52,535.72	(35,700.21)
379.00	Other Tangible Property	723,377.02	2.51%	18,164.73	2.36%	17,071.70	0.00%	-	0.00%	-	2.36%	17,071.70	(1,093.03)
	TOTAL General Plant	15,346,635.83	6.56%	1,006,238.00	4.62%	709,381.03	-0.48%	(73,639.23)	0.00%	-	4.14%	635,594.23	(370,643.77)
	SUBTOTAL Depreciable Plant	135,174,080.36	3.22%	4,349,873.37	2.62%	3,536,675.50	-0.06%	(81,479.59)	0.45%	608,304.42	3.01%	4,067,823.48	(282,049.89)
	TOTAL DEPRECIABLE PLANT	135,174,080.36											
	NON-DEPRECIABLE PLANT												
	Intangible Plant												
302.00	Franchises & Consents	6,258.33											
	TOTAL Intangible Plant	6,258.33											
	Land & Land Rights												
306.00	Land & Land Rights	1,492,434.96											
	TOTAL Land & Land Rights	1,492,434.96											
	TOTAL NON-DEPRECIABLE PLANT	1,498,693.29											
	TOTAL UTILITY PLANT IN SERVICE	136,672,773.65											

Table 1-Legacy/East Pierce

Washington Water Service Company
Legacy/East Pierce

Summary of Original Cost of Utility Plant in Service
as of December 31, 2023 and Related Annual Book Depreciation Expense
Under Present and Proposed Rates

Acct. No	Description	Original Cost 12-31-23	PRESENT RATES Rate %	PRESENT RATES Annual Accrual Amount	PROPOSED RATES: Proposed Plant Only Rates Rate %	Proposed Plant Only Rates Annual Accrual Amount	Proposed Gross Salvage Rates Rate %	Proposed Gross Salvage Rates Annual Accrual Amount	Proposed Gross COR Rates Rate %	Proposed Gross COR Rates Annual Accrual Amount	Total Proposed Rates Rate %	Total Proposed Rates Annual Accrual Amount	Net Change Depr. Exp.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	DEPRECIABLE PLANT												
	Source of Supply												
311.00	Structures & Improvements	303,810.01	3.17%	9,620.36	1.76%	5,347.06	0.00%	-	0.18%	546.86	1.94%	5,893.91	(3,726.45)
315.00	Wells	5,018,105.77	3.23%	162,083.08	1.78%	89,322.28	0.00%	-	1.27%	63,729.94	3.05%	153,052.23	(9,030.85)
316.00	Supply Mains	769,869.63	2.10%	16,195.31	1.85%	14,242.59	0.00%	-	0.19%	1,462.75	2.03%	15,628.35	(566.96)
	TOTAL Source of Supply	6,091,785.41	3.08%	187,898.75	1.79%	108,911.93	0.00%	-	1.08%	65,739.55	2.87%	174,574.49	(13,324.26)
	Pumping Plant												
321.00	Pumping Structures & Improvements	7,379,947.80	2.28%	168,095.47	2.09%	154,240.91	0.00%	-	0.22%	16,235.89	2.31%	170,476.79	2,381.32
321.10	Pumping Struct. & Improv. - Pavement	36,260.94	3.33%	1,208.71	9.13%	3,310.62	0.00%	-	0.00%	-	9.13%	3,310.62	2,101.91
	Total Account 321	7,416,208.74	2.28%	169,304.18	2.12%	157,551.53	0.00%	-	0.22%	16,235.89	2.34%	173,787.41	4,483.23
324.00	Pumping Equipment	14,202,021.35	3.80%	540,038.67	2.89%	410,438.42	0.00%	-	0.11%	15,622.22	2.99%	424,640.44	(115,398.23)
324.10	System Control Computer Eq	950,884.83	3.71%	35,265.33	16.97%	161,365.16	0.00%	-	0.00%	-	16.97%	161,365.16	126,099.83
	Total Account 324	15,152,906.18	3.80%	575,304.00	3.77%	571,803.58	0.00%	-	0.10%	15,622.22	3.87%	586,005.60	10,701.60
325.00	Other Pumping Plant	409,887.07	4.89%	20,060.68	2.42%	9,919.27	0.00%	-	0.00%	-	2.42%	9,919.27	(10,141.41)
	TOTAL Pumping Plant	22,979,001.99	3.33%	764,668.86	3.22%	739,274.38	0.00%	-	0.14%	31,858.11	3.35%	769,712.28	5,043.42
	Water Treatment Plant						0.00%						
331.00	WT Structures & Improvements	715,324.26	2.11%	15,100.25	2.73%	19,528.35	0.00%	-	0.00%	-	2.73%	19,528.35	4,428.10
332.10	Water Treatment Plant	11,960,899.71	4.10%	490,216.93	3.19%	381,552.70	0.00%	-	0.13%	15,549.17	3.32%	397,101.87	(93,115.06)
	TOTAL Water Treatment Plant	12,676,223.97	3.99%	505,317.18	3.16%	401,081.05	0.00%	-	0.12%	15,549.17	3.29%	416,630.22	(88,686.96)
	Transmission & Distribution Plant												
342.00	Reservoirs & Tanks	7,167,441.47	2.41%	172,388.09	1.45%	103,927.90	0.00%	-	0.56%	40,137.67	2.09%	149,799.53	(22,588.56)
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	1.87%	7,904.90	6.20%	26,187.86	0.00%	-	0.00%	-	6.20%	26,187.86	18,282.96
	Total Reservoirs & Tanks	7,589,826.31	2.38%	180,292.99	1.71%	130,115.76	0.00%	-	0.53%	40,137.67	2.32%	175,987.39	(4,305.60)
	Transmission & Distribution Mains												
343.10	Unclassified	13,737,959.70	1.95%	268,185.30	1.99%	273,385.40	0.00%	-	0.64%	87,922.94	2.63%	361,308.34	93,123.04
343.30	Steel	32,368.28	2.30%	743.14	1.83%	592.34	0.00%	-	0.64%	207.16	2.47%	799.50	56.36
343.40	All Other	304,839.68	2.34%	7,139.07	1.83%	5,578.57	0.00%	-	0.64%	1,950.97	2.46%	7,499.06	359.99
343.50	Ductile Iron	19,429,882.60	1.87%	363,128.80	1.07%	207,899.74	0.00%	-	0.39%	75,776.54	1.46%	283,676.29	(79,452.51)
343.60	Plastic	6,549,634.03	2.80%	183,234.87	1.86%	121,823.19	0.00%	-	0.64%	41,917.66	2.50%	163,740.85	(19,494.02)
	Total Account 343	40,054,684.29	2.05%	822,431.18	1.52%	609,279.24	0.00%	-	0.52%	207,775.27	2.04%	817,024.04	(5,407.14)
345.00	Services	8,848,710.04	2.57%	227,210.04	2.34%	207,059.81	0.00%	-	2.22%	196,441.36	4.56%	403,501.18	176,291.14
346.00	Meter & Meter Boxes	10,439,177.91	3.64%	380,347.20	3.74%	390,425.25	-0.07%	(7,307.42)	0.00%	-	3.67%	383,117.83	2,770.63
348.00	Hydrants	3,308,798.78	2.29%	75,891.97	1.25%	41,359.98	0.00%	-	0.29%	9,595.52	1.54%	50,955.50	(24,936.47)
	TOTAL Trans. & Distr. Plant	70,241,197.33	2.40%	1,686,173.38	1.96%	1,378,240.04	-0.01%	(7,307.42)	0.65%	453,949.82	2.61%	1,830,585.94	144,412.56

Washington Water Service Company
Legacy/East Pierce

Summary of Original Cost of Utility Plant in Service
as of December 31, 2023 and Related Annual Book Depreciation Expense
Under Present and Proposed Rates

					PROPOSED RATES								
		Original	PRESENT RATES		Proposed Plant Only Rates		Proposed Gross Salvage Rates		Proposed Gross COR Rates		Total Proposed Rates		Net
Acct.		Cost		Annual Accrual		Annual Accrual		Annual Accrual		Annual Accrual		Annual Accrual	Change
No	Description	12-31-23	Rate %	Amount	Rate %	Amount	Rate %	Amount	Rate %	Amount	Rate %	Amount	Depr. Exp.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	General Plant												
371.00	General Plant Structures & Improvements	704,354.87	2.55%	17,973.07	1.75%	12,326.21	0.00%	-	0.00%	-	1.75%	12,326.21	(5,646.86)
372.00	Office Furniture & Equipment	779,509.92	2.53%	19,711.34	2.68%	20,890.87	0.00%	-	0.00%	-	2.68%	20,890.87	1,179.53
372.10	Electronics	736,204.69	8.93%	65,715.62	10.54%	77,595.97	0.00%	-	0.00%	-	10.54%	77,595.97	11,880.35
372.20	Computer Software	1,833,881.40	9.25%	169,581.74	12.16%	222,999.98	0.00%	-	0.00%	-	12.16%	222,999.98	53,418.24
	Total Account 372	3,349,596.01	7.61%	255,008.70	9.60%	321,486.82	0.00%	-	0.00%	-	9.60%	321,486.82	66,478.12
373.00	Transportation Equipment	4,854,861.16	8.49%	412,068.76	5.10%	247,597.92	-1.54%	(74,764.86)	0.00%	-	3.56%	172,833.06	(239,235.70)
376.00	Communication Equipment	324,120.96	4.56%	14,771.38	3.13%	10,144.99	0.00%	-	0.00%	-	3.13%	10,144.99	(4,626.39)
377.00	Power Operated Equipment	3,721,440.58	5.15%	191,581.70	1.38%	51,355.88	-0.15%	(5,582.16)	0.00%	-	1.23%	45,773.72	(145,807.98)
378.00	Tools, Shop & Garage Equipment	1,416,030.63	6.01%	85,162.76	3.10%	43,896.95	0.47%	6,655.34	0.00%	-	3.56%	50,410.69	(34,752.07)
379.00	Other Tangible Property	645,072.79	2.62%	16,876.43	2.36%	15,223.72	0.00%	-	0.00%	-	2.36%	15,223.72	(1,652.71)
	TOTAL General Plant	15,015,477.00	6.62%	993,442.80	4.68%	702,032.49	-0.49%	(73,691.68)	0.00%	-	4.18%	628,199.21	(365,243.59)
	SUBTOTAL Depreciable Plant	127,003,685.70	3.26%	4,137,500.97	2.62%	3,329,539.89	-0.06%	(80,999.10)	0.45%	567,096.65	3.01%	3,819,702.14	(317,798.83)
	TOTAL DEPRECIABLE PLANT	127,003,685.70											
	NON-DEPRECIABLE PLANT												
	Intangible Plant												
302.00	Franchises & Consents	5,934.33											
	TOTAL Intangible Plant	5,934.33											
	Land & Land Rights												
306.00	Land & Land Rights	1,248,668.15											
	TOTAL Land & Land Rights	1,248,668.15											
	TOTAL NON-DEPRECIABLE PLANT	1,254,602.48											
	TOTAL UTILITY PLANT IN SERVICE	128,258,288.18											

Appendix A

Washington Water Service Company
Strohs - Total

Summary of Original Cost of Utility Plant in Service
as of December 31, 2023 and Related Annual Book Depreciation Expense
Under Present and Proposed Rates

Acct. No	Description	Original Cost 12-31-23	PRESENT RATES Rate %	PRESENT RATES Annual Accrual Amount		PROPOSED RATES: Proposed Plant Only Rates Rate %	Proposed Plant Only Rates Annual Accrual Amount	Proposed Gross Salvage F Rate %	Proposed Gross Salvage F Annual Accrual Amount	Proposed Gross COR Rates Rate %	Proposed Gross COR Rates Annual Accrual Amount	Total Proposed Rates Rate %	Total Proposed Rates Annual Accrual Amount	Net Change Depr. Exp.
(a)	(b)	(c)	(d)	(e)		(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	DEPRECIABLE PLANT													
	Source of Supply													
311.00	Structures & Improvements	-	0.00%	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	-
315.00	Wells	262,699.51	1.23%	3,242.39		1.33%	3,493.90	0.00%	-	1.27%	3,336.28	2.60%	6,830.19	3,587.80
316.00	Supply Mains	4,198.83	0.00%	-		1.87%	78.52	0.00%	-	0.19%	7.98	2.06%	86.50	86.50
	TOTAL Source of Supply	266,898.34	1.21%	3,242.39	2,830.32	1.34%	3,572.42	0.00%	-	1.25%	3,344.26	2.59%	6,916.69	3,674.30
	Pumping Plant													
321.00	Pumping Structures & Improvements	322,115.17	2.33%	7,502.97		2.09%	6,732.21	0.00%	-	0.22%	708.65	2.32%	7,473.07	(29.90)
321.10	Pumping Struct. & Improv. - Pavement	-	0.00%	-		0.00%	-	0.00%	-	0.00%	-	0.00%	-	-
	Total Account 321	322,115.17	2.33%	7,502.97		2.09%	6,732.21	0.00%	-	0.22%	708.65	2.32%	7,473.07	(29.90)
324.00	Pumping Equipment	1,044,482.32	4.19%	43,798.71		3.09%	32,274.50	0.00%	-	0.10%	1,044.48	3.09%	32,274.50	(11,524.21)
324.10	System Control Computer Eq	79,474.30	4.84%	3,844.57		33.20%	26,385.47	0.00%	-	0.00%	-	33.20%	26,385.47	22,540.90
	Total Account 324	1,123,956.62	4.24%	47,643.28		5.22%	58,659.97	0.00%	-	0.09%	1,044.48	5.22%	58,659.97	11,016.69
325.00	Other Pumping Plant	9,751.86	4.33%	421.86		2.30%	224.29	0.00%	-	0.00%	-	2.30%	224.29	(197.57)
	TOTAL Pumping Plant	1,455,823.65	3.82%	55,568.11	55,326.65	4.51%	65,616.47	0.00%	-	0.12%	1,753.13	4.56%	66,357.33	10,789.22
	Water Treatment Plant													
331.00	WT Structures & Improvements	20,127.41	2.50%	503.16		2.75%	553.50	0.00%	-	0.00%	-	2.75%	553.50	50.34
332.10	Water Treatment Plant - Chemical	1,129,111.45	3.41%	38,555.06		4.25%	47,987.24	0.00%	-	0.14%	1,580.76	4.38%	49,455.08	10,900.02
332.20	Water Treatment Plant - Filters	-	0.00%	-		0.00%	-	0.00%	-	0.00%	-	0.00%	-	-
	Total Account 332	1,129,111.45	3.41%	38,555.06		4.25%	47,987.24	0.00%	-	0.14%	1,580.76	4.38%	49,455.08	10,900.02
	TOTAL Water Treatment Plant	1,149,238.86	3.40%	39,058.22	39,058.22	4.22%	48,540.74	0.00%	-	0.14%	1,580.76	4.35%	50,008.58	10,950.36
	Transmission & Distribution Plant													
342.00	Reservoirs & Tanks	480,300.21	1.58%	7,572.00	6,297.20	1.28%	6,147.84	0.00%	-	0.56%	2,689.68	1.84%	8,837.52	1,265.52
342.10	Reservoirs & Tanks - Tank Painting	-	0.00%	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	-
	Total Reservoirs & Tanks	480,300.21	1.58%	7,572.00	6,297.20	1.28%	6,147.84	0.00%	-	0.56%	2,689.68	1.84%	8,837.52	1,265.52
	Transmission & Distribution Mains													
343.10	Unclassified	1,130,968.66	2.72%	30,809.24	30,809.24	1.56%	17,643.11	0.00%	-	0.64%	7,238.20	2.20%	24,881.31	(5,927.93)
343.30	Steel	-	0.00%	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	-
343.40	All Other	149,356.49	2.50%	3,736.34	3,736.34	1.82%	2,718.29	0.00%	-	0.64%	955.88	2.45%	3,659.23	(77.11)
343.50	Ductile Iron	-	0.00%	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	-
343.60	Plastic	1,752,530.77	1.03%	18,080.11	11,857.80	1.73%	30,318.78	0.00%	-	0.64%	11,216.20	2.37%	41,534.98	23,454.87
	Total Account 343	3,032,855.92	1.74%	52,625.69	46,403.38	1.67%	50,680.18	0.00%	-	0.64%	19,410.28	2.31%	70,075.52	17,449.83
345.00	Services	540,365.33	1.79%	9,665.06	8,806.91	1.96%	10,591.16	0.00%	-	2.22%	11,996.11	4.18%	22,587.27	12,922.21
346.00	Meter & Meter Boxes	761,336.61	4.04%	30,774.63	30,102.79	3.19%	24,286.64	-0.07%	(532.94)	0.00%	-	3.11%	23,677.57	(7,097.06)
348.00	Hydrants	152,416.91	0.70%	1,071.10	494.74	1.11%	1,691.83	0.00%	-	0.29%	442.01	1.40%	2,133.84	1,062.74
	TOTAL Trans. & Distr. Plant	4,967,274.98	2.05%	101,708.48	92,105.02	1.88%	93,397.65	-0.01%	(532.94)	0.70%	34,538.08	2.56%	127,311.72	25,603.24

Appendix A

Appendix A

Table 1-Strohs Total

Washington Water Service Company
Strohs - Total

Summary of Original Cost of Utility Plant in Service
as of December 31, 2023 and Related Annual Book Depreciation Expense
Under Present and Proposed Rates

			PRESENT RATES		PROPOSED RATES: Proposed Plant Only Rates		Proposed Gross Salvage F		Proposed Gross COR Rates		Total Proposed Rates		
Acct. No	Description	Original Cost 12-31-23	Rate %	Annual Accrual Amount	Rate %	Annual Accrual Amount	Rate %	Annual Accrual Amount	Rate %	Annual Accrual Amount	Rate %	Annual Accrual Amount	Net Change Depr. Exp.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	General Plant												
371.00	General Plant Structures & Improvements	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	-
372.00	Office Furniture & Equipment	8,494.21	2.02%	171.37	0.52%	44.17	0.00%	-	0.00%	-	0.52%	44.17	(127.20)
372.10	Electronics	4,097.89	20.00%	819.60	7.82%	320.45	0.00%	-	0.00%	-	7.82%	320.45	(499.15)
372.20	Computer Software	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	-
	Total Account 372	12,592.10	7.87%	990.97	2.90%	364.62	0.00%	-	0.00%	-	2.90%	364.62	(626.35)
373.00	Transportation Equipment	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	-
376.00	Communication Equipment	28,496.69	2.83%	807.62	2.61%	743.76	0.00%	-	0.00%	-	2.61%	743.76	(63.86)
377.00	Power Operated Equipment	152,074.09	4.36%	6,635.14	0.79%	1,201.39	-0.15%	(228.11)	0.00%	-	0.64%	973.27	(5,661.87)
378.00	Tools, Shop & Garage Equipment	59,691.72	5.15%	3,073.17	1.95%	1,163.99	0.59%	352.18	0.00%	-	2.54%	1,516.17	(1,557.00)
379.00	Other Tangible Property	78,304.23	1.65%	1,288.30	2.20%	1,722.69	0.00%	-	0.00%	-	2.20%	1,722.69	434.39
	TOTAL General Plant	331,158.83	3.86%	12,795.20	1.57%	5,196.45	0.04%	124.07	0.00%	-	1.61%	5,320.51	(7,474.69)
	SUBTOTAL Depreciable Plant	8,170,394.66	2.60%	212,372.40	2.65%	216,323.73	-0.01%	(408.87)	0.50%	41,216.23	3.13%	255,914.83	43,542.43
	TOTAL DEPRECIABLE PLANT	8,170,394.66											
	NON-DEPRECIABLE PLANT												
	Intangible Plant												
302.00	Franchises & Consents	324.00											
	TOTAL Intangible Plant	324.00											
	Land & Land Rights												
306.00	Land & Land Rights	243,766.81											
	TOTAL Land & Land Rights	243,766.81											
	TOTAL NON-DEPRECIABLE PLANT	244,090.81											
	TOTAL UTILITY PLANT IN SERVICE	8,414,485.47											

Appendix A

Table 1a -WWSC Total

Washington Water Service Company
WWSCO - WWSC Total Company

Summary of Gross Salvage and Cost of Removal In Book Depreciation Reserve as of December 31, 2023

Acct. No. (a)	Description (b)	Original Cost 12-31-23 (c)	Present Lives (d)	Present Salvage % (e)	Theoretical Depreciation Reserve (f)	Total Book Depr Reserve 12/31/2023 (g)	Cost of Removal In Book Res. (h)	Gross Salvage In Book Res. (i)	Plant Only Depr Reserve 12-31-23 (j)
	DEPRECIABLE PLANT								
	Source of Supply								
311.00	Structures & Improvements	303,810.01	35-40	0.0%	18,135.45	27,507.74	1,648.68	-	25,859.06
315.00	Wells	5,280,805.28	25-35	0.0%	2,920,907.28	2,996,836.83	1,202,726.51	-	1,794,110.32
316.00	Supply Mains	774,068.46	50-75	0.0%	23,654.67	26,187.13	2,150.42	-	24,036.71
	TOTAL Source of Supply	6,358,683.75			2,962,697.40	3,050,531.70	1,206,525.61	-	1,844,006.09
	Pumping Plant								
321.00	Pumping Structures & Improvements	7,702,062.97	35-40	0.0%	3,841,036.69	4,094,841.80	349,185.15	-	3,745,656.65
324.00	Pumping Equipment	15,246,503.67	20	0.0%	4,963,317.99	6,932,359.62	-	-	6,932,359.62
324.10	System Control Computer Eq	1,030,359.13	20	0.0%	322,402.02	173,742.69	-	-	173,742.69
	Total Account 324	16,276,862.80			5,285,720.01	7,106,102.31	-	-	7,106,102.31
325.00	Other Pumping Plant	419,638.93	25	0.0%	39,546.97	70,192.66	-	-	70,192.66
	TOTAL Pumping Plant	24,434,825.64			9,181,117.56	11,277,943.38	349,185.15	-	10,928,758.23
	Water Treatment Plant								
331.00	WT Structures & Improvements	735,451.67	35-40	0.0%	44,029.23	37,283.13	-	-	37,283.13
332.10	Water Treatment Plant	13,090,011.16	20-35	0.0%	5,474,139.60	6,537,649.24	-	-	6,537,649.24
	TOTAL Water Treatment Plant	13,825,462.83			5,518,168.83	6,574,932.37	-	-	6,574,932.37
	Transmission & Distribution Plant								
342.00	Reservoirs & Tanks	7,647,741.68	30-60	0.0%	3,625,820.73	4,150,203.77	-	-	4,150,203.77
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	0	0.0%	41,837.39	21,790.74	-	-	21,790.74
	Total Reservoirs & Tanks	8,070,126.52			3,667,658.12	4,171,994.51	-	-	4,171,994.51
	Transmission & Distribution Mains								
343.10	Unclassified	14,868,928.36	50-75	0.0%	7,403,191.37	6,509,076.07	1,919,345.91	-	4,589,730.16
343.30	Steel	32,368.28	50-75	0.0%	2,055.65	1,809.95	532.94	-	1,277.01
343.40	All Other	454,196.17	50-75	0.0%	39,839.14	38,194.81	10,328.66	-	27,866.15
343.50	Ductile Iron	19,429,882.60	50-75	0.0%	2,821,712.62	3,439,838.74	731,555.13	-	2,708,283.61
343.60	Plastic	8,302,164.80	50-75	0.0%	1,773,223.57	1,611,543.60	459,724.63	-	1,151,818.97
	Total Account 343	43,087,540.21			12,040,022.35	11,600,463.17	3,121,487.27	-	8,478,975.90
345.00	Services	9,389,075.37	30-50	0.0%	5,597,335.01	3,789,750.35	3,053,091.83	-	736,658.52
346.00	Meter & Meter Boxes	11,200,514.52	20-25	10.0%	4,115,174.68	4,035,178.14	-	(83,983.17)	4,119,161.31
348.00	Hydrants	3,461,215.69	40-60	5.0%	851,691.10	1,270,637.82	141,948.51	-	1,128,689.31
	TOTAL Trans. & Distr. Plant	75,208,472.31			26,271,881.26	24,868,023.99	6,316,527.61	(83,983.17)	18,635,479.55
	General Plant								
371.00	General Plant Structures & Improvements	704,354.87	35-40	0.0%	281,915.78	378,443.03	-	-	378,443.03
372.00	Office Furniture & Equipment	788,004.13	20-25	5.0%	468,859.76	625,170.36	-	-	625,170.36
372.10	Electronics	740,302.58	20-25	0.0%	459,939.32	482,912.42	-	-	482,912.42
372.20	Computer Software	1,833,881.40	20-25	0.0%	687,425.06	584,968.38	-	-	584,968.38
	Total Account 372	3,362,188.11			1,616,224.14	1,693,051.16	-	-	1,693,051.16
373.00	Transportation Equipment	4,854,861.16	7	10.0%	1,771,445.96	3,246,270.44	-	-	3,246,270.44
376.00	Communication Equipment	352,617.65	10	10.0%	185,899.03	258,788.17	-	-	258,788.17
377.00	Power Operated Equipment	3,873,514.67	10-15	10.0%	1,388,251.91	2,669,468.00	-	(73,065.89)	2,742,533.89
378.00	Tools, Shop & Garage Equipment	1,475,722.35	15-20	5.0%	554,308.64	917,591.91	-	(73,065.89)	990,657.80
379.00	Other Tangible Property	723,377.02	10	10.0%	378,124.06	406,034.04	-	-	406,034.04
	TOTAL General Plant	15,346,635.83			6,176,169.52	9,569,646.75	-	(146,131.78)	9,715,778.53
	SUBTOTAL Depreciable Plant	135,174,080.36			50,110,034.57	55,341,078.19	7,872,238.37	(230,114.95)	47,698,954.77
	TOTAL DEPRECIABLE PLANT	135,174,080.36							
	NON-DEPRECIABLE PLANT								
	Intangible Plant								
302.00	Franchises & Consents	6,258.33							
	TOTAL Intangible Plant	6,258.33							
	Land & Land Rights								
306.00	Land & Land Rights	1,492,434.96							
	TOTAL Land & Land Rights	1,492,434.96							
	TOTAL NON-DEPRECIABLE PLANT	1,498,693.29							
	TOTAL UTILITY PLANT IN SERVICE	136,672,773.65							

Appendix A

Table 1a -Legacy/East Pierce

Washington Water Service Company
Legacy/East Pierce

Summary of Gross Salvage and Cost of Removal In Book Depreciation Reserve as of December 31, 2023

Acct. No. (a)	Description (b)	Original Cost 12-31-23 (c)	Present Lives (d)	Present Salvage % (e)	Theoretical Depreciation Reserve (f)	Total Book Depr Reserve 12/31/2023 (g)	Cost of Removal In Book Res. (h)	Gross Salvage In Book Res. (i)	Plant Only Depr Reserve 12-31-23 (j)
	DEPRECIABLE PLANT								
	Source of Supply								
311.00	Structures & Improvements	303,810.01	35-40	0.0%	18,135.45	27,507.74	1,648.68	-	25,859.06
315.00	Wells	5,018,105.77	25-35	0.0%	2,745,185.02	2,778,796.11	1,130,370.30	-	1,648,425.81
316.00	Supply Mains	769,869.63	50-75	0.0%	23,611.94	26,187.13	2,146.54	-	24,040.59
	TOTAL Source of Supply	6,091,785.41			2,786,932.41	2,832,490.98	1,134,165.52	-	1,698,325.46
	Pumping Plant								
321.00	Pumping Structures & Improvements	7,379,947.80	35-40	0.0%	3,782,737.85	4,020,969.68	343,885.26	-	3,677,084.42
324.00	Pumping Equipment	14,202,021.35	20	0.0%	4,646,848.26	6,496,627.13	-	-	6,496,627.13
324.10	System Control Computer Eq	950,884.83	20	0.0%	266,124.18	149,673.38	-	-	149,673.38
	Total Account 324	15,152,906.18			4,912,972.44	6,646,300.51	-	-	6,646,300.51
325.00	Other Pumping Plant	409,887.07	25	0.0%	38,055.47	67,661.29	-	-	67,661.29
	TOTAL Pumping Plant	22,979,001.99			8,748,579.65	10,741,738.09	343,885.26	-	10,397,852.83
	Water Treatment Plant								
331.00	WT Structures & Improvements	715,324.26	35-40	0.0%	42,669.25	36,276.81	-	-	36,276.81
332.10	Water Treatment Plant	11,960,899.71	20-35	0.0%	4,964,729.28	6,118,545.09	-	-	6,118,545.09
	TOTAL Water Treatment Plant	12,676,223.97			5,007,398.53	6,154,821.90	-	-	6,154,821.90
	Transmission & Distribution Plant								
342.00	Reservoirs & Tanks	7,167,441.47	30-60	0.0%	3,442,057.87	3,886,960.79	186,844.17	-	3,700,116.62
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	0	0.0%	41,837.39	21,790.74	-	-	21,790.74
	Total Reservoirs & Tanks	7,589,826.31			3,483,895.26	3,908,751.53	186,844.17	-	3,721,907.36
	Transmission & Distribution Mains								
343.10	Unclassified	13,737,959.70	50-75	0.0%	7,059,617.95	6,040,192.48	1,830,271.32	-	4,209,921.16
343.30	Steel	32,368.28	50-75	0.0%	2,055.65	1,809.95	532.94	-	1,277.01
343.40	All Other	304,839.68	50-75	0.0%	22,686.39	20,765.84	5,881.65	-	14,884.19
343.50	Ductile Iron	19,429,882.60	50-75	0.0%	2,821,712.62	3,439,838.74	731,555.13	-	2,708,283.61
343.60	Plastic	6,549,634.03	50-75	0.0%	1,192,337.66	965,930.06	309,124.58	-	656,805.48
	Total Account 343	40,054,684.29			11,098,410.27	10,468,537.07	2,877,365.62	-	7,591,171.45
345.00	Services	8,848,710.04	30-50	0.0%	5,420,564.84	3,641,087.99	2,956,671.74	-	684,416.25
346.00	Meter & Meter Boxes	10,439,177.91	20-25	10.0%	3,829,507.87	3,684,893.47	-	(78,153.23)	3,763,046.70
348.00	Hydrants	3,308,798.78	40-60	5.0%	812,733.06	1,202,109.64	135,455.51	-	1,066,654.13
	TOTAL Trans. & Distr. Plant	70,241,197.33			24,645,111.30	22,905,379.70	6,156,337.04	(78,153.23)	16,827,195.89
	General Plant								
371.00	General Plant Structures & Improvements	704,354.87	35-40	0.0%	281,915.78	378,443.03	-	-	378,443.03
372.00	Office Furniture & Equipment	779,509.92	20-25	5.0%	463,517.25	616,989.96	-	-	616,989.96
372.10	Electronics	736,204.69	20-25	0.0%	458,346.97	480,385.32	-	-	480,385.32
372.20	Computer Software	1,833,881.40	20-25	0.0%	687,425.06	584,968.38	-	-	584,968.38
	Total Account 372	3,349,596.01			1,609,289.28	1,682,343.66	-	-	1,682,343.66
373.00	Transportation Equipment	4,854,861.16	7	10.0%	1,771,445.96	3,246,270.44	-	(132,809.67)	3,379,080.11
376.00	Communication Equipment	324,120.96	10	10.0%	172,447.87	237,359.47	-	-	237,359.47
377.00	Power Operated Equipment	3,721,440.58	10-15	10.0%	1,323,353.32	2,543,331.57	-	(69,650.18)	2,612,981.75
378.00	Tools, Shop & Garage Equipment	1,416,030.63	15-20	5.0%	528,714.70	872,601.97	-	(58,500.08)	931,102.05
379.00	Other Tangible Property	645,072.79	10	10.0%	344,959.74	366,542.59	-	-	366,542.59
	TOTAL General Plant	15,015,477.00			6,032,126.65	9,326,892.73	-	(260,959.93)	9,587,852.66
	SUBTOTAL Depreciable Plant	127,003,685.70			47,220,148.54	51,961,323.40	7,634,387.82	(339,113.16)	44,666,048.74
	TOTAL DEPRECIABLE PLANT	127,003,685.70							
	NON-DEPRECIABLE PLANT								
	Intangible Plant								
302.00	Franchises & Consents	5,934.33							
303.00	Other Intangible Plant	-							
	TOTAL Intangible Plant	5,934.33							
	Land & Land Rights								
306.00	Land & Land Rights	1,248,668.15							
	TOTAL Land & Land Rights	1,248,668.15							
	TOTAL NON-DEPRECIABLE PLANT	1,254,602.48							
	TOTAL UTILITY PLANT IN SERVICE	128,258,288.18							

Appendix A

Table 1a -Strohs Total

Washington Water Service Company
Strohs - Total

Summary of Gross Salvage and Cost of Removal In Book Depreciation Reserve as of December 31, 2023

Acct. No.	Description	Original Cost 12-31-23	Proposed A.S.L./ Curve	Proposed Salvage %	Theoretical Depreciation Reserve	Total Book Depr Reserve 12/31/2023	Cost of Removal In Book Res.	Gross Salvage In Book Res.	Plant Only Depr Reserve 12-31-23
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	DEPRECIABLE PLANT								
	Source of Supply								
311.00	Structures & Improvements	-	55-L2	-10.0%	-	-	-	-	-
315.00	Wells	262,699.51	55-L5	-70.0%	175,722.26	218,040.72	72,356.21	-	145,684.51
316.00	Supply Mains	4,198.83	54-R4	-10.0%	42.73	-	3.88	-	(3.88)
	TOTAL Source of Supply	266,898.34			175,764.99	218,040.72	72,360.09	-	145,680.63
	Pumping Plant								
321.00	Pumping Structures & Improvements	322,115.17	45-S6	-10.0%	58,298.84	73,872.12	5,299.89	-	68,572.23
321.10	Pumping Struct. & Improv. - Pavement	-	15-R4	0.0%	-	-	-	-	-
	Total Account 321	322,115.17			58,298.84	73,872.12	5,299.89	-	68,572.23
324.00	Pumping Equipment	1,044,482.32	28-R3	-2.0%	316,469.73	435,732.49	-	-	435,732.49
324.10	System Control Computer Eq	79,474.30	7-R3	0.0%	56,277.84	24,069.31	-	-	24,069.31
	Total Account 324	1,123,956.62			372,747.57	459,801.80	-	-	459,801.80
325.00	Other Pumping Plant	9,751.86	38-L2	0.0%	1,491.50	2,531.37	-	-	2,531.37
	TOTAL Pumping Plant	1,455,823.65			432,537.91	536,205.29	5,299.89	-	530,905.40
	Water Treatment Plant								
331.00	WT Structures & Improvements	20,127.41	37-L3	0.0%	1,359.98	1,006.32	-	-	1,006.32
332.10	Water Treatment Plant - Chemical	1,129,111.45	27-R5	-2.0%	509,410.32	419,104.15	-	-	419,104.15
	TOTAL Water Treatment Plant	1,149,238.86			510,770.30	420,110.47	-	-	420,110.47
	Transmission & Distribution Plant								
342.00	Reservoirs & Tanks	480,300.21	R5-52	-20.0%	183,762.86	263,242.98	-	-	263,242.98
342.10	Reservoirs & Tanks - Tank Painting	-	17-S2	0.0%	-	-	-	-	-
	Total Reservoirs & Tanks	480,300.21			183,762.86	263,242.98	-	-	263,242.98
	Transmission & Distribution Mains								
343.10	Unclassified	1,130,968.66	55-R3	-35.0%	343,573.42	468,883.59	89,074.59	-	379,809.00
343.30	Steel	-	55-R3	-35.0%	-	-	-	-	-
343.40	All Other	149,356.49	55-R3	-35.0%	17,152.75	17,428.97	4,447.01	-	12,981.96
343.50	Ductile Iron	-	90-R2.5	-35.0%	-	-	-	-	-
343.60	Plastic	1,752,530.77	55-R3	-35.0%	580,885.91	645,613.54	150,600.05	-	495,013.49
	Total Account 343	3,032,855.92			941,612.08	1,131,926.10	244,121.65	-	887,804.45
345.00	Services	540,365.33	54-R4	-120.0%	176,770.17	148,662.36	96,420.09	-	52,242.27
346.00	Meter & Meter Boxes	761,336.61	27-L5	2.0%	285,666.81	350,284.67	-	(5,829.94)	356,114.61
348.00	Hydrants	152,416.91	68-R4	-20.0%	38,958.04	68,528.18	6,493.00	-	62,035.18
	TOTAL Trans. & Distr. Plant	4,967,274.98			1,626,769.96	1,962,644.29	347,034.74	(5,829.94)	1,621,439.49
	General Plant								
371.00	General Plant Structures & Improvements	-	44-R5	0.0%	-	-	-	-	-
372.00	Office Furniture & Equipment	8,494.21	19-R5	0.0%	5,342.51	8,180.40	-	-	8,180.40
372.10	Electronics	4,097.89	8-L2	0.0%	1,592.35	2,527.10	-	-	2,527.10
372.20	Computer Software	-	9-L3	0.0%	-	-	-	-	-
	Total Account 372	12,592.10			6,934.86	10,707.50	-	-	10,707.50
373.00	Transportation Equipment	-	12-L3	10.0%	-	-	-	-	-
376.00	Communication Equipment	28,496.69	18-R3	0.0%	13,451.16	21,428.70	-	-	21,428.70
377.00	Power Operated Equipment	152,074.09	34-L4	5.0%	64,898.59	126,136.43	-	(3,415.71)	129,552.14
378.00	Tools, Shop & Garage Equipment	59,691.72	17-L1.5	0.0%	25,593.94	44,989.94	-	(3,415.71)	48,405.65
379.00	Other Tangible Property	78,304.23	39-R4	0.0%	33,164.32	39,491.45	-	-	39,491.45
	TOTAL General Plant	331,158.83			144,042.87	242,754.02	-	(6,831.42)	249,585.44
	SUBTOTAL Depreciable Plant	8,170,394.66			2,889,886.03	3,379,754.79	424,694.72	(12,661.36)	2,967,721.43
	TOTAL DEPRECIABLE PLANT	8,170,394.66							
	NON-DEPRECIABLE PLANT								
	Intangible Plant								
302.00	Franchises & Consents	324.00							
	TOTAL Intangible Plant	324.00							
	Land & Land Rights								
306.00	Land & Land Rights	243,766.81							
	TOTAL Land & Land Rights	243,766.81							
	TOTAL NON-DEPRECIABLE PLANT	244,090.81							
	TOTAL UTILITY PLANT IN SERVICE	8,414,485.47							

Table 2-PLANT ONLY-WWSC Total

Washington Water Service Company
WWSCO - Total Company

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2023

Account No. (a)	Description (b)	Original Cost 12-31-23 (c)	Estimated Future Net Salvage % (d)	Estimated Future Net Salvage Amount (e)	Original Cost Less Salvage (f)	Book Depreciation Reserve (g)	Net Original Cost Less Salvage (h)	A.S.L./ Survivor Curve (i)	Average Average Life (j)	Annual Depreciation Accrual (k)	Annual Depr Rate (l)
	DEPRECIABLE PLANT										
	Source of Supply										
311.00	Structures & Improvements	303,810.01	0.0%	-	303,810.01	25,859.06	277,950.95	55-L2	52.00	5,345.21	1.76%
315.00	Wells	5,280,805.28	0.0%	-	5,280,805.28	1,794,110.32	3,486,694.96	55-L5	37.10	93,981.00	1.78%
316.00	Supply Mains	774,068.46	0.0%	-	774,068.46	24,036.71	750,031.75	54-R4	52.50	14,286.32	1.85%
	TOTAL Source of Supply	6,358,683.75		-	6,358,683.75	1,844,006.09	4,514,677.66			113,612.53	
	Pumping Plant										
321.00	Pumping Structures & Improvements	7,702,062.97	0.0%	-	7,702,062.97	3,745,656.65	3,956,406.32	45-S6	24.60	160,829.53	2.09%
321.10	Pumping Struct. & Improv. - Pavement	36,260.94	0.0%	-	36,260.94	6,806.61	29,454.33	15-R4	8.90	3,309.48	9.13%
	Total Account 321	7,738,323.91		-	7,738,323.91	3,752,463.26	3,985,860.65			164,139.00	
324.00	Pumping Equipment	15,246,503.67	0.0%	-	15,246,503.67	6,932,359.62	8,314,144.05	28-R3	18.90	439,901.80	2.89%
324.10	System Control Computer Eq	1,030,359.13	0.0%	-	1,030,359.13	173,742.69	856,616.44	7-R3	4.90	174,819.68	16.97%
	Total Account 324	16,276,862.80		-	16,276,862.80	7,106,102.31	9,170,760.49			614,721.48	
325.00	Other Pumping Plant	419,638.93	0.0%	-	419,638.93	70,192.66	349,446.27	38-L2	34.40	10,158.32	2.42%
	TOTAL Pumping Plant	24,434,825.64		-	24,434,825.64	10,928,758.23	13,506,067.41			789,018.81	
	Water Treatment Plant										
331.00	WT Structures & Improvements	735,451.67	0.0%	-	735,451.67	37,283.13	698,168.54	37-L3	34.80	20,062.31	2.73%
332.10	Water Treatment Plant	13,090,011.16	0.0%	-	13,090,011.16	6,537,649.24	6,552,361.92	27-R5	15.70	417,347.89	3.19%
	TOTAL Water Treatment Plant	13,825,462.83		-	13,825,462.83	6,574,932.37	7,250,530.46			437,410.21	
	Transmission & Distribution Plant										
342.00	Reservoirs & Tanks	7,647,741.68	0.0%	-	7,647,741.68	4,150,203.77	3,497,537.91	R5-52	31.50	111,032.95	1.45%
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	0.0%	-	422,384.84	21,790.74	400,594.10	17-S2	15.30	26,182.62	6.20%
	Total Reservoirs & Tanks	8,070,126.52		-	8,070,126.52	4,171,994.51	3,898,132.01			137,215.57	
	Transmission & Distribution Mains										
343.10	Unclassified	14,868,928.36	0.0%	-	14,868,928.36	4,589,730.16	10,279,198.20	55-R3	34.70	296,230.50	1.99%
343.30	Steel	32,368.28	0.0%	-	32,368.28	1,277.01	31,091.27	55-R3	52.40	593.34	1.83%
343.40	All Other	454,196.17	0.0%	-	454,196.17	27,866.15	426,330.02	55-R3	51.40	8,294.36	1.83%
343.50	Ductile Iron	19,429,882.60	0.0%	-	19,429,882.60	2,708,283.61	16,721,598.99	90-R2.5	80.30	208,239.09	1.07%
343.60	Plastic	8,302,164.80	0.0%	-	8,302,164.80	1,151,818.97	7,150,345.83	55-R3	46.30	154,435.12	1.86%
	Total Account 343	43,087,540.21		-	43,087,540.21	8,478,975.90	34,608,564.31			667,792.40	
345.00	Services	9,389,075.37	0.0%	-	9,389,075.37	736,658.52	8,652,416.85	54-R4	39.40	219,604.49	2.34%
346.00	Meter & Meter Boxes	11,200,514.52	0.0%	-	11,200,514.52	4,119,161.31	7,081,353.21	27-L5	16.90	419,014.98	3.74%
348.00	Hydrants	3,461,215.69	0.0%	-	3,461,215.69	1,128,689.31	2,332,526.38	68-R4	54.10	43,115.09	1.25%
	TOTAL Trans. & Distr. Plant	75,208,472.31		-	75,208,472.31	18,635,479.55	56,572,992.76			1,486,742.54	
	General Plant										
371.00	General Plant Structures & Improvements	704,354.87	0.0%	-	704,354.87	378,443.03	325,911.84	44-R5	26.40	12,345.15	1.75%
372.00	Office Furniture & Equipment	788,004.13	0.0%	-	788,004.13	625,170.36	162,833.77	19-R5	7.70	21,147.24	2.68%
372.10	Electronics	740,302.58	0.0%	-	740,302.58	482,912.42	257,390.16	8-L2	3.30	77,997.02	10.54%
372.20	Computer Software	1,833,881.40	0.0%	-	1,833,881.40	584,968.38	1,248,913.02	9-L3	5.60	223,020.18	12.16%
	Total Account 372	3,362,188.11		-	3,362,188.11	1,693,051.16	1,669,136.95			322,164.44	
373.00	Transportation Equipment	4,854,861.16	0.0%	-	4,854,861.16	3,246,270.44	1,608,590.72	12-L3	6.50	247,475.50	5.10%
376.00	Communication Equipment	352,617.65	0.0%	-	352,617.65	258,788.17	93,829.48	18-R3	8.50	11,038.76	3.13%
377.00	Power Operated Equipment	3,873,514.67	0.0%	-	3,873,514.67	2,742,533.89	1,130,980.78	34-L4	21.20	53,348.15	1.38%
378.00	Tools, Shop & Garage Equipment	1,475,722.35	0.0%	-	1,475,722.35	990,657.80	485,064.55	17-L1.5	10.61	45,717.68	3.10%
379.00	Other Tangible Property	723,377.02	0.0%	-	723,377.02	406,034.04	317,342.98	39-R4	18.60	17,061.45	2.36%
379.00	Leased Property	-	0.0%	-	-	-	-	0.0	-	-	0.00%
	TOTAL General Plant	15,346,635.83		-	15,346,635.83	9,715,778.53	5,630,857.30			709,151.12	
	SUBTOTAL Depreciable Plant	135,174,080.36		-	135,174,080.36	47,698,954.77	87,475,125.59			3,535,935.20	
	TOTAL DEPRECIABLE PLANT	135,174,080.36									
	NON-DEPRECIABLE PLANT										
	Intangible Plant										
302.00	Franchises & Consents	6,258.33									
	TOTAL Intangible Plant	6,258.33									
	Land & Land Rights										
306.00	Land & Land Rights	1,492,434.96									
	TOTAL Land & Land Rights	1,492,434.96									
	TOTAL NON-DEPRECIABLE PLANT	1,498,693.29									
	TOTAL UTILITY PLANT IN SERVICE	136,672,773.65									

Table 2-PLANT ONLY-Legacy/East Pierce

Washington Water Service Company
Legacy/East Pierce

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2023

Account No. (a)	Description (b)	Original Cost 12-31-23 (c)	Estimated Future Net Salvage % (d)	Estimated Future Net Salvage Amount (e)	Original Cost Less Salvage (f)	Book Depreciation Reserve (g)	Net Original Cost Less Salvage (h)	A.S.L./ Survivor Curve (i)	Average Average Life (j)	Annual Depreciation Accrual (k)	Annual Depr Rate (l)
	DEPRECIABLE PLANT										
	Source of Supply										
311.00	Structures & Improvements	303,810.01	0.0%	-	303,810.01	25,859.06	277,950.95	55-L2	52.00	5,345.21	1.76%
315.00	Wells	5,018,105.77	0.0%	-	5,018,105.77	1,648,425.81	3,369,679.96	55-L5	37.30	90,339.95	1.80%
316.00	Supply Mains	769,869.63	0.0%	-	769,869.63	24,040.59	745,829.04	54-R4	52.50	14,206.27	1.85%
	TOTAL Source of Supply	6,091,785.41		-	6,091,785.41	1,698,325.46	4,393,459.95			109,891.42	
	Pumping Plant										
321.00	Pumping Structures & Improvements	7,379,947.80	0.0%	-	7,379,947.80	3,677,084.42	3,702,863.38	45-S6	24.00	154,285.97	2.09%
321.10	Pumping Struct. & Improv. - Pavement	36,260.94	0.0%	-	36,260.94	6,806.61	29,454.33	15-R4	8.90	3,309.48	9.13%
	Total Account 321	7,416,208.74		-	7,416,208.74	3,683,891.03	3,732,317.71			157,595.45	
324.00	Pumping Equipment	14,202,021.35	0.0%	-	14,202,021.35	6,496,627.13	7,705,394.22	28-R3	18.80	409,861.39	2.89%
324.10	System Control Computer Eq	950,884.83	0.0%	-	950,884.83	149,673.38	801,211.45	7-R3	5.10	157,100.28	16.52%
	Total Account 324	15,152,906.18		-	15,152,906.18	6,646,300.51	8,506,605.67			566,961.68	
325.00	Other Pumping Plant	409,887.07	0.0%	-	409,887.07	67,661.29	342,225.78	38-L2	34.50	9,919.59	2.42%
	TOTAL Pumping Plant	22,979,001.99		-	22,979,001.99	10,397,852.83	12,581,149.16			734,476.72	
	Water Treatment Plant										
331.00	WT Structures & Improvements	715,324.26	0.0%	-	715,324.26	36,276.81	679,047.45	37-L3	34.80	19,512.86	2.73%
332.10	Water Treatment Plant	11,960,899.71	0.0%	-	11,960,899.71	6,118,545.09	5,842,354.62	27-R5	15.80	369,769.28	3.09%
	TOTAL Water Treatment Plant	12,676,223.97		-	12,676,223.97	6,154,821.90	6,521,402.07			389,282.14	
	Transmission & Distribution Plant										
342.00	Reservoirs & Tanks	7,167,441.47	0.0%	-	7,167,441.47	3,700,116.62	3,467,324.85	R5-52	31.20	111,132.21	1.55%
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	0.0%	-	422,384.84	21,790.74	400,594.10	17-S2	15.30	26,182.62	6.20%
	Total Reservoirs & Tanks	7,589,826.31		-	7,589,826.31	3,721,907.36	3,867,918.95			137,314.83	
	Transmission & Distribution Mains										
343.10	Unclassified	13,737,959.70	0.0%	-	13,737,959.70	4,209,921.16	9,528,038.54	55-R3	34.10	279,414.62	2.03%
343.30	Steel	32,368.28	0.0%	-	32,368.28	1,277.01	31,091.27	55-R3	52.40	593.34	1.83%
343.40	All Other	304,839.68	0.0%	-	304,839.68	14,884.19	289,955.49	55-R3	52.00	5,576.07	1.83%
343.50	Ductile Iron	19,429,882.60	0.0%	-	19,429,882.60	2,708,283.61	16,721,598.99	90-R2.5	80.30	208,239.09	1.07%
343.60	Plastic	6,549,634.03	0.0%	-	6,549,634.03	656,805.48	5,892,828.55	55-R3	47.60	123,798.92	1.89%
	Total Account 343	40,054,684.29		-	40,054,684.29	7,591,171.45	32,463,512.84			617,622.04	
345.00	Services	8,848,710.04	0.0%	-	8,848,710.04	684,416.25	8,164,293.79	54-R4	39.00	209,340.87	2.37%
346.00	Meter & Meter Boxes	10,439,177.91	0.0%	-	10,439,177.91	3,763,046.70	6,676,131.21	27-L5	16.90	395,037.35	3.78%
348.00	Hydrants	3,308,798.78	0.0%	-	3,308,798.78	1,066,654.13	2,242,144.65	68-R4	54.10	41,444.45	1.25%
	TOTAL Trans. & Distr. Plant	70,241,197.33		-	70,241,197.33	16,827,195.89	53,414,001.44			1,400,759.53	
	General Plant										
371.00	General Plant Structures & Improvements	704,354.87	0.0%	-	704,354.87	378,443.03	325,911.84	44-R5	26.40	12,345.15	1.75%
372.00	Office Furniture & Equipment	779,509.92	0.0%	-	779,509.92	616,989.96	162,519.96	19-R5	7.70	21,106.49	2.71%
372.10	Electronics	736,204.69	0.0%	-	736,204.69	480,385.32	255,819.37	8-L2	3.20	79,943.55	10.86%
372.20	Computer Software	1,833,881.40	0.0%	-	1,833,881.40	584,968.38	1,248,913.02	9-L3	5.60	223,020.18	12.16%
	Total Account 372	3,349,596.01		-	3,349,596.01	1,682,343.66	1,667,252.35			324,070.22	
373.00	Transportation Equipment	4,854,861.16	0.0%	-	4,854,861.16	3,379,080.11	1,475,781.05	12-L3	6.50	227,043.24	4.68%
376.00	Communication Equipment	324,120.96	0.0%	-	324,120.96	237,359.47	86,761.49	18-R3	8.40	10,328.75	3.19%
377.00	Power Operated Equipment	3,721,440.58	0.0%	-	3,721,440.58	2,612,981.75	1,108,458.83	34-L4	21.30	52,040.32	1.40%
378.00	Tools, Shop & Garage Equipment	1,416,030.63	0.0%	-	1,416,030.63	931,102.05	484,928.58	17-L1.5	10.70	45,320.43	3.20%
379.00	Other Tangible Property	645,072.79	0.0%	-	645,072.79	366,542.59	278,530.20	39-R4	18.10	15,388.41	2.39%
379.00	Leased Property	-	0.0%	-	-	-	-	0.0	-	-	0.00%
	TOTAL General Plant	15,015,477.00		-	15,015,477.00	9,587,852.66	5,427,624.34			686,536.51	
	SUBTOTAL Depreciable Plant	127,003,685.70		-	127,003,685.70	44,666,048.74	82,337,636.96			3,320,946.32	
	TOTAL DEPRECIABLE PLANT	127,003,685.70									
	NON-DEPRECIABLE PLANT										
	Intangible Plant										
302.00	Franchises & Consents	5,934.33									
	TOTAL Intangible Plant	5,934.33									
	Land & Land Rights										
306.00	Land & Land Rights	1,248,668.15									
	TOTAL Land & Land Rights	1,248,668.15									
	TOTAL NON-DEPRECIABLE PLANT	1,254,602.48									
	TOTAL UTILITY PLANT IN SERVICE	128,258,288.18									

Appendix A

Table 2-PLANT Strohs Total

Washington Water Service Company
Strohs - Total

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2023

Account No. (a)	Description (b)	Original Cost 12-31-23 (c)	Estimated Future Net Salvage % (d)	Estimated Future Net Salvage Amount (e)	Original Cost Less Salvage (f)	Book Depreciation Reserve (g)	Net Original Cost Less Salvage (h)	A.S.L./ Survivor Curve (i)	Average Average Life (j)	Annual Depreciation Accrual (k)	Annual Depr Rate (l)
	DEPRECIABLE PLANT										
	Source of Supply										
311.00	Structures & Improvements	-	0.0%	-	-	-	-	0.0	-	-	0.00%
315.00	Wells	262,699.51	0.0%	-	262,699.51	145,684.51	117,015.00	55-L5	33.40	3,503.44	1.33%
316.00	Supply Mains	4,198.83	0.0%	-	4,198.83	(3.88)	4,202.71	54-R4	53.50	78.56	1.87%
	TOTAL Source of Supply	266,898.34		-	266,898.34	145,680.63	121,217.71			3,582.00	
	Pumping Plant										
321.00	Pumping Structures & Improvements	322,115.17	0.0%	-	322,115.17	68,572.23	253,542.94	45-S6	37.60	6,743.16	2.09%
321.10	Pumping Struct. & Improv. - Pavement	-	0.0%	-	-	-	-	15-R4	-	-	0.00%
	Total Account 321	322,115.17		-	322,115.17	68,572.23	253,542.94			6,743.16	
324.00	Pumping Equipment	1,044,482.32	-2.0%	(20,890.00)	1,065,372.32	435,732.49	629,639.83	28-R3	19.50	32,289.22	3.09%
324.10	System Control Computer Eq	79,474.30	0.0%	-	79,474.30	24,069.31	55,404.99	7-R3	2.10	26,383.33	33.20%
	Total Account 324	1,123,956.62		(20,890.00)	1,144,846.62	459,801.80	685,044.82			58,672.55	
325.00	Other Pumping Plant	9,751.86	0.0%	-	9,751.86	2,531.37	7,220.49	38-L2	32.20	224.24	2.30%
	TOTAL Pumping Plant	1,455,823.65		(20,890.00)	1,476,713.65	530,905.40	945,808.25			65,639.95	
	Water Treatment Plant										
331.00	WT Structures & Improvements	20,127.41	0.0%	-	20,127.41	1,006.32	19,121.09	37-L3	34.50	554.23	2.75%
332.10	Water Treatment Plant - Chemical	1,129,111.45	0.0%	-	1,129,111.45	419,104.15	710,007.30	27-R5	14.80	47,973.47	4.25%
	TOTAL Water Treatment Plant	1,149,238.86		-	1,149,238.86	420,110.47	729,128.39			48,527.70	
	Transmission & Distribution Plant										
342.00	Reservoirs & Tanks	480,300.21	0.0%	-	480,300.21	263,242.98	217,057.23	R5-52	35.40	6,131.56	1.28%
342.10	Reservoirs & Tanks - Tank Painting	-	0.0%	-	-	-	-	17-S2	-	-	0.00%
	Total Reservoirs & Tanks	480,300.21		-	480,300.21	263,242.98	217,057.23			6,131.56	
	Transmission & Distribution Mains										
343.10	Unclassified	1,130,968.66	0.0%	-	1,130,968.66	379,809.00	751,159.66	55-R3	42.60	17,632.86	1.56%
343.30	Steel	-	0.0%	-	-	-	-	0.0	-	-	0.00%
343.40	All Other	149,356.49	0.0%	-	149,356.49	12,981.96	136,374.53	55-R3	50.30	2,711.22	1.82%
343.50	Ductile Iron	-	0.0%	-	-	-	-	0.0		-	0.00%
343.60	Plastic	1,752,530.77	0.0%	-	1,752,530.77	495,013.49	1,257,517.28	55-R3	41.50	30,301.62	1.73%
	Total Account 343	3,032,855.92		-	3,032,855.92	887,804.45	2,145,051.47			50,645.70	
345.00	Services	540,365.33	0.0%	-	540,365.33	52,242.27	488,123.06	54-R4	46.00	10,611.37	1.96%
346.00	Meter & Meter Boxes	761,336.61	0.0%	-	761,336.61	356,114.61	405,222.00	27-L5	16.70	24,264.79	3.19%
348.00	Hydrants	152,416.91	0.0%	-	152,416.91	62,035.18	90,381.73	68-R4	53.50	1,689.38	1.11%
	TOTAL Trans. & Distr. Plant	4,967,274.98		-	4,967,274.98	1,621,439.49	3,345,835.49			93,342.80	
	General Plant										
371.00	General Plant Structures & Improvements	-	0.0%	-	-	-	-	0.0	-	-	0.00%
372.00	Office Furniture & Equipment	8,494.21	0.0%	-	8,494.21	8,180.40	313.81	19-R5	7.10	44.20	0.52%
372.10	Electronics	4,097.89	0.0%	-	4,097.89	2,527.10	1,570.79	8-L2	4.90	320.57	7.82%
372.20	Computer Software	-	0.0%	-	-	-	-	0.0	-	-	0.00%
	Total Account 372	12,592.10		-	12,592.10	10,707.50	1,884.60			364.77	
373.00	Transportation Equipment	-	0.0%	-	-	-	-	12-L3	-	-	0.00%
376.00	Communication Equipment	28,496.69	0.0%	-	28,496.69	21,428.70	7,067.99	18-R3	9.50	744.00	2.61%
377.00	Power Operated Equipment	152,074.09	0.0%	-	152,074.09	129,552.14	22,521.95	34-L4	18.70	1,204.38	0.79%
378.00	Tools, Shop & Garage Equipment	59,691.72	0.0%	-	59,691.72	48,405.65	11,286.07	17-L1.5	9.70	1,163.51	1.95%
379.00	Other Tangible Property	78,304.23	0.0%	-	78,304.23	39,491.45	38,812.78	39-R4	22.50	1,725.01	2.20%
	TOTAL General Plant	331,158.83		-	331,158.83	249,585.44	81,573.39			5,201.67	
	SUBTOTAL Depreciable Plant	8,170,394.66		(20,890.00)	8,191,284.66	2,967,721.43	5,223,563.23			216,294.13	
	TOTAL DEPRECIABLE PLANT	8,170,394.66									
	NON-DEPRECIABLE PLANT										
	Intangible Plant										
302.00	Franchises & Consents	324.00									
	TOTAL Intangible Plant	324.00									
	Land & Land Rights										
306.00	Land & Land Rights	243,766.81									
	TOTAL Land & Land Rights	243,766.81									
	TOTAL NON-DEPRECIABLE PLANT	244,090.81									
	TOTAL UTILITY PLANT IN SERVICE	8,414,485.47									

Appendix A

Table 2-Gross Salvage-WWSC Total

Washington Water Service Company
WWSCO - Total Company

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2023

Account No.	Description	Original Cost 12-31-23	Estimated Future Gross Salvage %	Estimated Future Gross Salvage Amount	Original Cost Less Salvage	Book Depreciation Reserve	Net Original Cost Less Salvage	A.S.L./ Survivor Curve	Average (1) Remaining Life	Annual Depreciation Accrual	Annual Depr Rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	DEPRECIABLE PLANT										
	Source of Supply										
311.00	Structures & Improvements	303,810.01	0.0%	-	303,810.01	-	-	55-L2	52.00	-	0.00%
315.00	Wells	5,280,805.28	0.0%	-	5,280,805.28	-	-	55-L5	37.10	-	0.00%
316.00	Supply Mains	774,068.46	0.0%	-	774,068.46	-	-	54-R4	52.50	-	0.00%
	TOTAL Source of Supply	6,358,683.75		-	6,358,683.75	-	-			-	
	Pumping Plant										
321.00	Pumping Structures & Improvements	7,702,062.97	0.0%	-	7,702,062.97	-	-	45-S6	24.60	-	0.00%
321.10	Pumping Struct. & Improv. - Pavement	36,260.94	0.0%	-	36,260.94	-	-	15-R4	8.90	-	0.00%
	Total Account 321	7,738,323.91		-	7,738,323.91	-	-			-	0.00%
324.00	Pumping Equipment	15,246,503.67	0.0%	-	15,246,503.67	-	-	28-R3	18.90	-	0.00%
324.10	System Control Computer Eq	1,030,359.13	0.0%	-	1,030,359.13	-	-	7-R3	4.90	-	0.00%
	Total Account 324	16,276,862.80			16,276,862.80	-	-			-	
325.00	Other Pumping Plant	419,638.93	0.0%	-	419,638.93	-	-	38-L2	34.40	-	0.00%
	TOTAL Pumping Plant	24,434,825.64		-	24,434,825.64	-	-			-	
	Water Treatment Plant										
331.00	WT Structures & Improvements	735,451.67	0.0%	-	735,451.67	-	-	37-L3	34.80	-	0.00%
332.10	Water Treatment Plant	13,090,011.16	0.0%	-	13,090,011.16	-	-	27-R5	15.70	-	0.00%
	TOTAL Water Treatment Plant	13,825,462.83		-	13,825,462.83	-	-			-	
	Transmission & Distribution Plant										
342.00	Reservoirs & Tanks	7,647,741.68	0.0%	-	7,647,741.68	-	-	R5-52	31.50	-	0.00%
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	0.0%	-	422,384.84	-	-	17-S2	15.30	-	0.00%
	Total Reservoirs & Tanks	8,070,126.52		-	8,070,126.52	-	-			-	
	Transmission & Distribution Mains										
343.10	Unclassified	14,868,928.36	0.0%	-	14,868,928.36	-	-	55-R3	34.70	-	0.00%
343.30	Steel	32,368.28	0.0%	-	32,368.28	-	-	55-R3	52.40	-	0.00%
343.40	All Other	454,196.17	0.0%	-	454,196.17	-	-	55-R3	51.40	-	0.00%
343.50	Ductile Iron	19,429,882.60	0.0%	-	19,429,882.60	-	-	90-R2.5	80.30	-	0.00%
343.60	Plastic	8,302,164.80	0.0%	-	8,302,164.80	-	-	55-R3	46.30	-	0.00%
	Total Account 343	43,087,540.21		-	43,087,540.21	-	-			-	
345.00	Services	9,389,075.37	0.0%	-	9,389,075.37	-	-	54-R4	39.40	-	0.00%
346.00	Meter & Meter Boxes	11,200,514.52	2.0%	224,010.29	10,976,504.23	(83,983.17)	(140,027.12)	27-L5	16.90	(8,285.63)	-0.07%
348.00	Hydrants	3,461,215.69	0.0%	-	3,461,215.69	-	-	68-R4	54.10	-	0.00%
	TOTAL Trans. & Distr. Plant	75,208,472.31		224,010.29	74,984,462.02	(83,983.17)	(140,027.12)			(8,285.63)	
	General Plant										
371.00	General Plant Structures & Improvements	704,354.87	0.0%	-	704,354.87	-	-	44-R5	26.40	-	0.00%
372.00	Office Furniture & Equipment	788,004.13	0.0%	-	788,004.13	-	-	19-R5	7.70	-	0.00%
372.10	Electronics	740,302.58	0.0%	-	740,302.58	-	-	8-L2	3.30	-	0.00%
372.20	Computer Software	1,833,881.40	0.0%	-	1,833,881.40	-	-	9-L3	5.60	-	0.00%
	Total Account 372	3,362,188.11		-	3,362,188.11	-	-			-	
373.00	Transportation Equipment	4,854,861.16	10.0%	485,486.12	4,369,375.04	-	(485,486.12)	12-L3	6.50	(74,690.17)	-1.54%
376.00	Communication Equipment	352,617.65	0.0%	-	352,617.65	-	-	18-R3	8.50	-	0.00%
377.00	Power Operated Equipment	3,873,514.67	5.0%	193,675.73	3,679,838.94	(73,065.89)	(120,609.84)	34-L4	21.20	(5,689.14)	-0.15%
378.00	Tools, Shop & Garage Equipment	1,475,722.35	0.0%	-	1,475,722.35	(73,065.89)	73,065.89	17-L1.5	10.61	6,886.51	0.47%
379.00	Other Tangible Property	723,377.02	0.0%	-	723,377.02	-	-	39-R4	18.60	-	0.00%
	TOTAL General Plant	15,346,635.83		679,161.85	14,667,473.98	(146,131.78)	(533,030.07)			(73,492.80)	
	SUBTOTAL Depreciable Plant	135,174,080.36		903,172.14	134,270,908.22	(230,114.95)	(673,057.19)			(81,778.43)	
	TOTAL DEPRECIABLE PLANT	135,174,080.36									
	NON-DEPRECIABLE PLANT										
	Intangible Plant										
302.00	Franchises & Consents	6,258.33									
	TOTAL Intangible Plant	6,258.33									
	Land & Land Rights										
306.00	Land & Land Rights	1,492,434.96									
	TOTAL Land & Land Rights	1,492,434.96									
	TOTAL NON-DEPRECIABLE PLANT	1,498,693.29									
	TOTAL UTILITY PLANT IN SERVICE	136,672,773.65									

Table 2-Gross Salvage-Legacy/East Pierce

Washington Water Service Company
Legacy/East Pierce

Summary of Original Cost of Utility Plant in Service and Calculation of
Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of
Book Depreciation Reserve and Average Remaining Lives as of December 31, 2023

Account No. (a)	Description (b)	Original Cost 12-31-23 (c)	Estimated Future Gross Salvage % (d)	Estimated Future Gross Salvage Amount (e)	Original Cost Less Salvage (f)	Book Depreciation Reserve (g)	Net Original Cost Less Salvage (h)	A.S.L./ Survivor Curve (i)	Average (1) Remaining Life (j)	Annual Depreciation Accrual (k)	Annual Depr Rate (l)
	DEPRECIABLE PLANT										
	Source of Supply										
311.00	Structures & Improvements	303,810.01	0.0%	-	303,810.01	-	-	55-L2	52.00	-	0.00%
315.00	Wells	5,018,105.77	0.0%	-	5,018,105.77	-	-	55-L5	37.30	-	0.00%
316.00	Supply Mains	769,869.63	0.0%	-	769,869.63	-	-	54-R4	52.50	-	0.00%
	TOTAL Source of Supply	6,091,785.41		-	6,091,785.41	-	-			-	
	Pumping Plant										
321.00	Pumping Structures & Improvements	7,379,947.80	0.0%	-	7,379,947.80	-	-	45-S6	24.00	-	0.00%
321.10	Pumping Struct. & Improv. - Pavement	36,260.94	0.0%	-	36,260.94	-	-	15-R4	8.90	-	0.00%
	Total Account 321	7,416,208.74		-	7,416,208.74	-	-			-	0.00%
324.00	Pumping Equipment	14,202,021.35	0.0%	-	14,202,021.35	-	-	28-R3	18.80	-	0.00%
324.10	System Control Computer Eq	950,884.83	0.0%	-	950,884.83	-	-	7-R3	5.10	-	0.00%
	Total Account 324	15,152,906.18			15,152,906.18	-	-			-	
325.00	Other Pumping Plant	409,887.07	0.0%	-	409,887.07	-	-	38-L2	34.50	-	0.00%
	TOTAL Pumping Plant	22,979,001.99		-	22,979,001.99	-	-			-	
	Water Treatment Plant										
331.00	WT Structures & Improvements	715,324.26	0.0%	-	715,324.26	-	-	37-L3	34.80	-	0.00%
332.10	Water Treatment Plant	11,960,899.71	0.0%	-	11,960,899.71	-	-	27-R5	15.80	-	0.00%
	TOTAL Water Treatment Plant	12,676,223.97		-	12,676,223.97	-	-			-	
	Transmission & Distribution Plant										
342.00	Reservoirs & Tanks	7,167,441.47	0.0%	-	7,167,441.47	-	-	R5-52	31.20	-	0.00%
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	0.0%	-	422,384.84	-	-	17-S2	15.30	-	0.00%
	Total Reservoirs & Tanks	7,589,826.31		-	7,589,826.31	-	-			-	
	Transmission & Distribution Mains										
343.10	Unclassified	13,737,959.70	0.0%	-	13,737,959.70	-	-	55-R3	34.10	-	0.00%
343.30	Steel	32,368.28	0.0%	-	32,368.28	-	-	55-R3	52.40	-	0.00%
343.40	All Other	304,839.68	0.0%	-	304,839.68	-	-	55-R3	52.00	-	0.00%
343.50	Ductile Iron	19,429,882.60	0.0%	-	19,429,882.60	-	-	90-R2.5	80.30	-	0.00%
343.60	Plastic	6,549,634.03	0.0%	-	6,549,634.03	-	-	55-R3	47.60	-	0.00%
	Total Account 343	40,054,684.29		-	40,054,684.29	-	-			-	
345.00	Services	8,848,710.04	0.0%	-	8,848,710.04	-	-	54-R4	39.00	-	0.00%
346.00	Meter & Meter Boxes	10,439,177.91	2.0%	208,783.56	10,230,394.35	(78,153.23)	(130,630.33)	27-L5	16.90	(7,729.61)	-0.07%
348.00	Hydrants	3,308,798.78	0.0%	-	3,308,798.78	-	-	68-R4	54.10	-	0.00%
	TOTAL Trans. & Distr. Plant	70,241,197.33		208,783.56	70,032,413.77	(78,153.23)	(130,630.33)			(7,729.61)	
	General Plant										
371.00	General Plant Structures & Improvements	704,354.87	0.0%	-	704,354.87	-	-	44-R5	26.40	-	0.00%
372.00	Office Furniture & Equipment	779,509.92	0.0%	-	779,509.92	-	-	19-R5	7.70	-	0.00%
372.10	Electronics	736,204.69	0.0%	-	736,204.69	-	-	8-L2	3.20	-	0.00%
372.20	Computer Software	1,833,881.40	0.0%	-	1,833,881.40	-	-	9-L3	5.60	-	0.00%
	Total Account 372	3,349,596.01		-	3,349,596.01	-	-			-	
373.00	Transportation Equipment	4,854,861.16	10.0%	485,486.12	4,369,375.04	(132,809.67)	(352,676.45)	12-L3	6.50	(54,257.92)	-1.12%
376.00	Communication Equipment	324,120.96	0.0%	-	324,120.96	-	-	18-R3	8.40	-	0.00%
377.00	Power Operated Equipment	3,721,440.58	5.0%	186,072.03	3,535,368.55	(69,650.18)	(116,421.85)	34-L4	21.30	(5,465.81)	-0.15%
378.00	Tools, Shop & Garage Equipment	1,416,030.63	0.0%	-	1,416,030.63	(58,500.08)	58,500.08	17-L1.5	10.70	5,467.30	0.39%
379.00	Other Tangible Property	645,072.79	0.0%	-	645,072.79	-	-	39-R4	18.10	-	0.00%
	TOTAL General Plant	15,015,477.00		671,558.15	14,343,918.85	(260,959.93)	(410,598.22)			(54,256.43)	
	SUBTOTAL Depreciable Plant	127,003,685.70		880,341.71	126,123,343.99	(339,113.16)	(541,228.55)			(61,986.04)	
	TOTAL DEPRECIABLE PLANT	127,003,685.70									
	NON-DEPRECIABLE PLANT										
	Intangible Plant										
302.00	Franchises & Consents	5,934.33									
	TOTAL Intangible Plant	5,934.33									
	Land & Land Rights										
306.00	Land & Land Rights	1,248,668.15									
	TOTAL Land & Land Rights	1,248,668.15									
	TOTAL NON-DEPRECIABLE PLANT	1,254,602.48									
	TOTAL UTILITY PLANT IN SERVICE	128,258,288.18									

Washington Water Service Company
Strohs - Total

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2023

Account No.	Description	Original Cost 12-31-23	Estimated Future Gross Salvage %	Estimated Future Gross Salvage Amount	Original Cost Less Salvage	Book Depreciation Reserve	Net Original Cost Less Salvage	A.S.L./ Survivor Curve	Average (1) Remaining Life	Annual Depreciation Accrual	Annual Depr Rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	DEPRECIABLE PLANT										
	Source of Supply										
311.00	Structures & Improvements	-	0.0%	-	-	-	-	0.0	-	-	0.00%
315.00	Wells	262,699.51	0.0%	-	262,699.51	-	-	55-L5	33.40	-	0.00%
316.00	Supply Mains	4,198.83	0.0%	-	4,198.83	-	-	54-R4	53.50	-	0.00%
	TOTAL Source of Supply	266,898.34		-	266,898.34	-	-			-	
	Pumping Plant										
321.00	Pumping Structures & Improvements	322,115.17	0.0%	-	322,115.17	-	-	45-S6	37.60	-	0.00%
321.10	Pumping Struct. & Improv. - Pavement	-	0.0%	-	-	-	-	15-R4	-	-	0.00%
	Total Account 321	322,115.17		-	322,115.17	-	-			-	0.00%
324.00	Pumping Equipment	1,044,482.32	0.0%	-	1,044,482.32	-	-	28-R3	19.50	-	0.00%
324.10	System Control Computer Eq	79,474.30	0.0%	-	79,474.30	-	-	7-R3	2.10	-	0.00%
	Total Account 324	1,123,956.62			1,123,956.62	-	-			-	
325.00	Other Pumping Plant	9,751.86	0.0%	-	9,751.86	-	-	38-L2	32.20	-	0.00%
	TOTAL Pumping Plant	1,455,823.65		-	1,455,823.65	-	-			-	
	Water Treatment Plant										
331.00	WT Structures & Improvements	20,127.41	0.0%	-	20,127.41	-	-	37-L3	34.50	-	0.00%
332.10	Water Treatment Plant - Chemical	1,129,111.45	0.0%	-	1,129,111.45	-	-	27-R5	14.80	-	0.00%
	TOTAL Water Treatment Plant	1,149,238.86		-	1,149,238.86	-	-			-	
	Transmission & Distribution Plant										
342.00	Reservoirs & Tanks	480,300.21	0.0%	-	480,300.21	-	-	R5-52	35.40	-	0.00%
342.10	Reservoirs & Tanks - Tank Painting	-	0.0%	-	-	-	-	17-S2	-	-	0.00%
	Total Reservoirs & Tanks	480,300.21		-	480,300.21	-	-			-	
	Transmission & Distribution Mains										
343.10	Unclassified	1,130,968.66	0.0%	-	1,130,968.66	-	-	55-R3	42.60	-	0.00%
343.30	Steel	-	0.0%	-	-	-	-	0.0	-	-	0.00%
343.40	All Other	149,356.49	0.0%	-	149,356.49	-	-	55-R3	50.30	-	0.00%
343.50	Ductile Iron	-	0.0%	-	-	-	-	0.0		-	0.00%
343.60	Plastic	1,752,530.77	0.0%	-	1,752,530.77	-	-	55-R3	41.50	-	0.00%
	Total Account 343	3,032,855.92		-	3,032,855.92	-	-			-	
345.00	Services	540,365.33	0.0%	-	540,365.33	-	-	54-R4	46.00	-	0.00%
346.00	Meter & Meter Boxes	761,336.61	2.0%	15,226.73	746,109.88	(5,829.94)	(9,396.79)	27-L5	16.70	(562.68)	-0.07%
348.00	Hydrants	152,416.91	0.0%	-	152,416.91	-	-	68-R4	53.50	-	0.00%
	TOTAL Trans. & Distr. Plant	4,967,274.98		15,226.73	4,952,048.25	(5,829.94)	(9,396.79)			(562.68)	
	General Plant										
371.00	General Plant Structures & Improvements	-	0.0%	-	-	-	-	0.0	-	-	0.00%
372.00	Office Furniture & Equipment	8,494.21	0.0%	-	8,494.21	-	-	19-R5	7.10	-	0.00%
372.10	Electronics	4,097.89	0.0%	-	4,097.89	-	-	8-L2	4.90	-	0.00%
372.20	Computer Software	-	0.0%	-	-	-	-	0.0	-	-	0.00%
	Total Account 372	12,592.10		-	12,592.10	-	-			-	
373.00	Transportation Equipment	-	10.0%	-	-	-	-	12-L3	-	-	0.00%
376.00	Communication Equipment	28,496.69	0.0%	-	28,496.69	-	-	18-R3	9.50	-	0.00%
377.00	Power Operated Equipment	152,074.09	5.0%	7,603.70	144,470.39	(3,415.71)	(4,187.99)	34-L4	18.70	(223.96)	-0.15%
378.00	Tools, Shop & Garage Equipment	59,691.72	0.0%	-	59,691.72	(3,415.71)	3,415.71	17-L1.5	9.70	352.14	0.59%
379.00	Other Tangible Property	78,304.23	0.0%	-	78,304.23	-	-	39-R4	22.50	-	0.00%
380.00	Leased Property	-	0.0%	-	-	-	-	0.0	-	-	0.00%
	TOTAL General Plant	331,158.83		7,603.70	323,555.13	(6,831.42)	(772.28)			128.18	
	SUBTOTAL Depreciable Plant	8,170,394.66		22,830.43	8,147,564.23	(12,661.36)	(10,169.07)			(434.50)	
	TOTAL DEPRECIABLE PLANT	8,170,394.66									
	NON-DEPRECIABLE PLANT										
	Intangible Plant										
302.00	Franchises & Consents	324.00									
	TOTAL Intangible Plant	324.00									
	Land & Land Rights										
306.00	Land & Land Rights	243,766.81									
	TOTAL Land & Land Rights	243,766.81									
	TOTAL NON-DEPRECIABLE PLANT	244,090.81									
	TOTAL UTILITY PLANT IN SERVICE	8,414,485.47									

Table 2-COR WWSC Total

Washington Water Service Company
WWSCO - Total Company

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2023

Account No.	Description	Original Cost 12-31-23	Estimated Future Cost of Removal %	Estimated Future Cost of Removal Amount	Original Cost Less Salvage	Book Depreciation Reserve	Net Original Cost Less Salvage	A.S.L./ Survivor Curve	Average Remaining Life	Annual Depreciation Accrual	Annual Depr Rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	DEPRECIABLE PLANT										
	Source of Supply										
311.00	Structures & Improvements	303,810.01	-10.0%	(30,381.00)	334,191.01	1,648.68	28,732.32	55-L2	52.00	552.54	0.18%
315.00	Wells	5,280,805.28	-70.0%	(3,696,563.70)	8,977,368.98	1,202,726.51	2,493,837.19	55-L5	37.10	67,219.33	1.27%
316.00	Supply Mains	774,068.46	-10.0%	(77,406.85)	851,475.31	2,150.42	75,256.43	54-R4	52.50	1,433.46	0.19%
	TOTAL Source of Supply	6,358,683.75		(3,804,351.55)	10,163,035.30	1,206,525.61	2,597,825.94			69,205.33	
	Pumping Plant										
321.00	Pumping Structures & Improvements	7,702,062.97	-10.0%	(770,206.30)	8,472,269.27	349,185.15	421,021.15	45-S6	24.60	17,114.68	0.22%
321.10	Pumping Struct. & Improv. - Pavement	36,260.94	0.0%	-	36,260.94	-	-	15-R4	8.90	-	0.00%
	Total Account 321	7,738,323.91		(770,206.30)	8,508,530.21	349,185.15	421,021.15			17,114.68	
324.00	Pumping Equipment	15,246,503.67	-2.0%	(304,930.07)	15,551,433.74	-	304,930.07	28-R3	18.90	16,133.87	0.11%
324.10	System Control Computer Eq	1,030,359.13	0.0%	-	1,030,359.13	-	-	7-R3	4.90	-	0.00%
	Total Account 324	16,276,862.80		(304,930.07)	16,581,792.87	-	304,930.07			16,133.87	
325.00	Other Pumping Plant	419,638.93	0.0%	-	419,638.93	-	-	38-L2	34.40	-	0.00%
	TOTAL Pumping Plant	24,434,825.64		(1,075,136.37)	25,509,962.01	349,185.15	725,951.22			33,248.55	
	Water Treatment Plant										
331.00	WT Structures & Improvements	735,451.67	0.0%	-	735,451.67	-	-	37-L3	34.80	-	0.00%
332.10	Water Treatment Plant	13,090,011.16	-2.0%	(261,800.22)	13,351,811.38	-	261,800.22	27-R5	15.70	16,675.17	0.13%
	TOTAL Water Treatment Plant	13,825,462.83		(261,800.22)	14,087,263.05	-	261,800.22			16,675.17	
	Transmission & Distribution Plant										
342.00	Reservoirs & Tanks	7,647,741.68	-20.0%	(1,529,548.34)	9,177,290.02	186,844.17	1,342,704.17	R5-52	31.50	42,625.53	0.56%
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	0.0%	-	422,384.84	-	-	17-S2	15.30	-	0.00%
	Total Reservoirs & Tanks	8,070,126.52		(1,529,548.34)	9,599,674.86	186,844.17	1,342,704.17			42,625.53	
	Transmission & Distribution Mains										
343.10	Unclassified	14,868,928.36	-35.0%	(5,204,124.93)	20,073,053.29	1,919,345.91	3,284,779.02	55-R3	34.70	94,662.22	0.64%
343.30	Steel	32,368.28	-35.0%	(11,328.90)	43,697.18	532.94	10,795.96	55-R3	52.40	206.03	0.64%
343.40	All Other	454,196.17	-35.0%	(158,968.66)	613,164.83	10,328.66	148,640.00	55-R3	51.40	2,891.83	0.64%
343.50	Ductile Iron	19,429,882.60	-35.0%	(6,800,458.91)	26,230,341.51	731,555.13	6,068,903.78	90-R2.5	80.30	75,577.88	0.39%
343.60	Plastic	8,302,164.80	-35.0%	(2,905,757.68)	11,207,922.48	459,724.63	2,446,033.05	55-R3	46.30	52,830.09	0.64%
	Total Account 343	43,087,540.21		(15,080,639.08)	58,168,179.29	3,121,487.27	11,959,151.81			226,168.05	
345.00	Services	9,389,075.37	-120.0%	(11,266,890.44)	20,655,965.81	3,053,091.83	8,213,798.61	54-R4	39.40	208,472.05	2.22%
346.00	Meter & Meter Boxes	11,200,514.52	0.0%	-	11,200,514.52	-	-	27-L5	16.90	-	0.00%
348.00	Hydrants	3,461,215.69	-20.0%	(692,243.14)	4,153,458.83	141,948.51	550,294.63	68-R4	54.10	10,171.80	0.29%
	TOTAL Trans. & Distr. Plant	75,208,472.31		(28,569,321.00)	103,777,793.31	6,503,371.78	22,065,949.22			487,437.43	
	General Plant										
371.00	General Plant Structures & Improvements	704,354.87	0.0%	-	704,354.87	-	-	44-R5	26.40	-	0.00%
372.00	Office Furniture & Equipment	788,004.13	0.0%	-	788,004.13	-	-	19-R5	7.70	-	0.00%
372.10	Electronics	740,302.58	0.0%	-	740,302.58	-	-	8-L2	3.30	-	0.00%
372.20	Computer Software	1,833,881.40	0.0%	-	1,833,881.40	-	-	9-L3	5.60	-	0.00%
	Total Account 372	3,362,188.11		-	3,362,188.11	-	-			-	
373.00	Transportation Equipment	4,854,861.16	0.0%	-	4,854,861.16	-	-	12-L3	6.50	-	0.00%
376.00	Communication Equipment	352,617.65	0.0%	-	352,617.65	-	-	18-R3	8.50	-	0.00%
377.00	Power Operated Equipment	3,873,514.67	0.0%	-	3,873,514.67	-	-	34-L4	21.20	-	0.00%
378.00	Tools, Shop & Garage Equipment	1,475,722.35	0.0%	-	1,475,722.35	-	-	17-L1.5	10.61	-	0.00%
379.00	Other Tangible Property	723,377.02	0.0%	-	723,377.02	-	-	39-R4	18.60	-	0.00%
	TOTAL General Plant	15,346,635.83		-	15,346,635.83	-	-			-	
	SUBTOTAL Depreciable Plant	135,174,080.36		(33,710,609.14)	168,884,689.50	8,059,082.54	25,651,526.60			606,566.48	
	TOTAL DEPRECIABLE PLANT	135,174,080.36									
	NON-DEPRECIABLE PLANT										
	Intangible Plant										
302.00	Franchises & Consents	6,258.33									
	TOTAL Intangible Plant	6,258.33									
	Land & Land Rights										
306.00	Land & Land Rights	1,492,434.96									
	TOTAL Land & Land Rights	1,492,434.96									
	TOTAL NON-DEPRECIABLE PLANT	1,498,693.29									
	TOTAL UTILITY PLANT IN SERVICE	136,672,773.65									

Appendix A

Table 2-COR Legacy/East Pierce

Washington Water Service Company
Legacy/East Pierce

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2023

Account No. (a)	Description (b)	Original Cost 12-31-23 (c)	Estimated Future Cost of Removal % (d)	Estimated Future Cost of Removal Amount (e)	Original Cost Less Salvage (f)	Book Depreciation Reserve (g)	Net Original Cost Less Salvage (h)	A.S.L./ Survivor Curve (i)	Average Remaining Life (j)	Annual Depreciation Accrual (k)	Annual Depr Rate (l)
	DEPRECIABLE PLANT										
	Source of Supply										
311.00	Structures & Improvements	303,810.01	-10.0%	(30,381.00)	334,191.01	1,648.68	28,732.32	55-L2	52.00	552.54	0.18%
315.00	Wells	5,018,105.77	-70.0%	(3,512,674.04)	8,530,779.81	1,130,370.30	2,382,303.74	55-L5	37.10	64,213.04	1.28%
316.00	Supply Mains	769,869.63	-10.0%	(76,986.96)	846,856.59	2,146.54	74,840.42	54-R4	52.50	1,425.53	0.19%
	TOTAL Source of Supply	6,091,785.41		(3,620,042.00)	9,711,827.41	1,134,165.52	2,485,876.48			66,191.12	
	Pumping Plant										
321.00	Pumping Structures & Improvements	7,379,947.80	-10.0%	(737,994.78)	8,117,942.58	343,885.26	394,109.52	45-S6	24.60	16,020.71	0.22%
321.10	Pumping Struct. & Improv. - Pavement	36,260.94	0.0%	-	36,260.94	-	-	15-R4	8.90	-	0.00%
	Total Account 321	7,416,208.74		(737,994.78)	8,154,203.52	343,885.26	394,109.52			16,020.71	
324.00	Pumping Equipment	14,202,021.35	-2.0%	(284,040.43)	14,486,061.78	-	284,040.43	28-R3	18.90	15,028.59	0.11%
324.10	System Control Computer Eq	950,884.83	0.0%	-	950,884.83	-	-	7-R3	4.90	-	0.00%
	Total Account 324	15,152,906.18		(284,040.43)	15,436,946.61	-	284,040.43			15,028.59	
325.00	Other Pumping Plant	409,887.07	0.0%	-	409,887.07	-	-	38-L2	34.40	-	0.00%
	TOTAL Pumping Plant	22,979,001.99		(1,022,035.21)	24,001,037.20	343,885.26	678,149.95			31,049.31	
	Water Treatment Plant										
331.00	WT Structures & Improvements	715,324.26	0.0%	-	715,324.26	-	-	37-L3	34.80	-	0.00%
332.10	Water Treatment Plant	11,960,899.71	-2.0%	(239,217.99)	12,200,117.70	-	239,217.99	27-R5	15.70	15,236.81	0.13%
	TOTAL Water Treatment Plant	12,676,223.97		(239,217.99)	12,915,441.96	-	239,217.99			15,236.81	
	Transmission & Distribution Plant										
342.00	Reservoirs & Tanks	7,167,441.47	-20.0%	(1,433,488.29)	8,600,929.76	186,844.17	1,246,644.12	R5-52	31.50	39,576.00	0.55%
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	0.0%	-	422,384.84	-	-	17-S2	15.30	-	0.00%
	Total Reservoirs & Tanks	7,589,826.31		(1,433,488.29)	9,023,314.60	186,844.17	1,246,644.12			39,576.00	
	Transmission & Distribution Mains										
343.10	Unclassified	13,737,959.70	-35.0%	(4,808,285.90)	18,546,245.60	1,830,271.32	2,978,014.58	55-R3	34.70	85,821.75	0.62%
343.30	Steel	32,368.28	-35.0%	(11,328.90)	43,697.18	532.94	10,795.96	55-R3	52.40	206.03	0.64%
343.40	All Other	304,839.68	-35.0%	(106,693.89)	411,533.57	5,881.65	100,812.24	55-R3	51.40	1,961.33	0.64%
343.50	Ductile Iron	19,429,882.60	-35.0%	(6,800,458.91)	26,230,341.51	731,555.13	6,068,903.78	90-R2.5	80.30	75,577.88	0.39%
343.60	Plastic	6,549,634.03	-35.0%	(2,292,371.91)	8,842,005.94	309,124.58	1,983,247.33	55-R3	46.30	42,834.72	0.65%
	Total Account 343	40,054,684.29		(14,019,139.51)	54,073,823.80	2,877,365.62	11,141,773.89			206,401.70	
345.00	Services	8,848,710.04	-120.0%	(10,618,452.05)	19,467,162.09	2,956,671.74	7,661,780.31	54-R4	39.40	194,461.43	2.20%
346.00	Meter & Meter Boxes	10,439,177.91	0.0%	-	10,439,177.91	-	-	27-L5	16.90	-	0.00%
348.00	Hydrants	3,308,798.78	-20.0%	(661,759.76)	3,970,558.54	135,455.51	526,304.25	68-R4	54.10	9,728.36	0.29%
	TOTAL Trans. & Distr. Plant	70,241,197.33		(26,732,839.61)	96,974,036.94	6,156,337.04	20,576,502.57			450,167.49	
	General Plant										
371.00	General Plant Structures & Improvements	704,354.87	0.0%	-	704,354.87	-	-	44-R5	26.40	-	0.00%
372.00	Office Furniture & Equipment	779,509.92	0.0%	-	779,509.92	-	-	19-R5	7.70	-	0.00%
372.10	Electronics	736,204.69	0.0%	-	736,204.69	-	-	8-L2	3.30	-	0.00%
372.20	Computer Software	1,833,881.40	0.0%	-	1,833,881.40	-	-	9-L3	5.60	-	0.00%
	Total Account 372	3,349,596.01		-	3,349,596.01	-	-			-	
373.00	Transportation Equipment	4,854,861.16	0.0%	-	4,854,861.16	-	-	12-L3	6.50	-	0.00%
376.00	Communication Equipment	324,120.96	0.0%	-	324,120.96	-	-	18-R3	8.50	-	0.00%
377.00	Power Operated Equipment	3,721,440.58	0.0%	-	3,721,440.58	-	-	34-L4	21.20	-	0.00%
378.00	Tools, Shop & Garage Equipment	1,416,030.63	0.0%	-	1,416,030.63	-	-	17-L1.5	10.61	-	0.00%
379.00	Other Tangible Property	645,072.79	0.0%	-	645,072.79	-	-	39-R4	18.60	-	0.00%
	TOTAL General Plant	15,015,477.00		-	15,015,477.00	-	-			-	
	SUBTOTAL Depreciable Plant	127,003,685.70		(31,614,134.81)	158,617,820.51	7,634,387.82	23,979,746.99			562,644.73	
	TOTAL DEPRECIABLE PLANT	127,003,685.70									
	NON-DEPRECIABLE PLANT										
	Intangible Plant										
302.00	Franchises & Consents	5,934.33									
	TOTAL Intangible Plant	5,934.33									
	Land & Land Rights										
306.00	Land & Land Rights	1,248,668.15									
	TOTAL Land & Land Rights	1,248,668.15									
	TOTAL NON-DEPRECIABLE PLANT	1,254,602.48									
	TOTAL UTILITY PLANT IN SERVICE	128,258,288.18									

Table 2-Gross COR-Strohs Total

Washington Water Service Company
Strohs - Total

Summary of Original Cost of Utility Plant in Service and Calculation of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization of Book Depreciation Reserve and Average Remaining Lives as of December 31, 2023

Account No. (a)	Description (b)	Original Cost 12-31-23 (c)	Estimated Future Cost of Removal % (d)	Estimated Future Cost of Removal Amount (e)	Original Cost Less Salvage (f)	Book Depreciation Reserve (g)	Net Original Cost Less Salvage (h)	A.S.L./ Survivor Curve (i)	Average Remaining Life (j)	Annual Depreciation Accrual (k)	Annual Depr Rate (l)
	DEPRECIABLE PLANT										
	Source of Supply										
311.00	Structures & Improvements	-	-10.0%	-	-	-	-	0.0	-	-	0.00%
315.00	Wells	262,699.51	-70.0%	(183,889.66)	446,589.17	72,356.21	111,533.45	55-L5	33.40	3,339.32	1.27%
316.00	Supply Mains	4,198.83	-10.0%	(419.88)	4,618.71	3.88	416.00	54-R4	53.50	7.78	0.19%
	TOTAL Source of Supply	266,898.34		(184,309.54)	451,207.88	72,360.09	111,949.45			3,347.10	
	Pumping Plant										
321.00	Pumping Structures & Improvements	322,115.17	-10.0%	(32,211.52)	354,326.69	5,299.89	26,911.63	45-S6	37.60	715.73	0.22%
321.10	Pumping Struct. & Improv. - Pavement	-	0.0%	-	-	-	-	15-R4	-	-	0.00%
	Total Account 321	322,115.17		(32,211.52)	354,326.69	5,299.89	26,911.63			715.73	
324.00	Pumping Equipment	1,044,482.32	-2.0%	(20,889.65)	1,065,371.97	-	20,889.65	28-R3	19.50	1,071.26	0.10%
324.10	System Control Computer Eq	79,474.30	0.0%	-	79,474.30	-	-	7-R3	2.10	-	0.00%
	Total Account 324	1,123,956.62		(20,889.65)	1,144,846.27	-	20,889.65			1,071.26	
325.00	Other Pumping Plant	9,751.86	0.0%	-	9,751.86	-	-	38-L2	32.20	-	0.00%
	TOTAL Pumping Plant	1,455,823.65		(53,101.17)	1,508,924.82	5,299.89	47,801.28			1,787.00	
	Water Treatment Plant										
331.00	WT Structures & Improvements	20,127.41	0.0%	-	20,127.41	-	-	37-L3	34.50	-	0.00%
332.10	Water Treatment Plant - Chemical	1,129,111.45	-2.0%	(22,582.23)	1,151,693.68	-	22,582.23	27-R5	14.80	1,525.83	0.14%
	TOTAL Water Treatment Plant	1,149,238.86		(22,582.23)	1,171,821.09	-	22,582.23			1,525.83	
	Transmission & Distribution Plant										
342.00	Reservoirs & Tanks	480,300.21	-20.0%	(96,060.04)	576,360.25	-	96,060.04	R5-52	35.40	2,713.56	0.56%
342.10	Reservoirs & Tanks - Tank Painting	-	0.0%	-	-	-	-	17-S2	-	-	0.00%
	Total Reservoirs & Tanks	480,300.21		(96,060.04)	576,360.25	-	96,060.04			2,713.56	
	Transmission & Distribution Mains										
343.10	Unclassified	1,130,968.66	-35.0%	(395,839.03)	1,526,807.69	89,074.59	306,764.44	55-R3	42.60	7,201.04	0.64%
343.30	Steel	-	-35.0%	-	-	-	-	0.0	-	-	0.00%
343.40	All Other	149,356.49	-35.0%	(52,274.77)	201,631.26	4,447.01	47,827.76	55-R3	50.30	950.85	0.64%
343.50	Ductile Iron	-	-35.0%	-	-	-	-	0.0		-	0.00%
343.60	Plastic	1,752,530.77	-35.0%	(613,385.77)	2,365,916.54	150,600.05	462,785.72	55-R3	41.50	11,151.46	0.64%
	Total Account 343	3,032,855.92		(1,061,499.57)	4,094,355.49	244,121.65	817,377.92			19,303.36	
345.00	Services	540,365.33	-120.0%	(648,438.40)	1,188,803.73	96,420.09	552,018.31	54-R4	46.00	12,000.40	2.22%
346.00	Meter & Meter Boxes	761,336.61	0.0%	-	761,336.61	-	-	27-L5	16.70	-	0.00%
348.00	Hydrants	152,416.91	-20.0%	(30,483.38)	182,900.29	6,493.00	23,990.38	68-R4	53.50	448.42	0.29%
	TOTAL Trans. & Distr. Plant	4,967,274.98		(1,836,481.39)	6,803,756.37	347,034.74	1,489,446.65			34,465.73	
	General Plant										
371.00	General Plant Structures & Improvements	-	0.0%	-	-	-	-	50-R3	43.51	-	0.00%
372.00	Office Furniture & Equipment	8,494.21	0.0%	-	8,494.21	-	-	50-R3	43.51	-	0.00%
372.10	Electronics	4,097.89	0.0%	-	4,097.89	-	-	50-R3	43.51	-	0.00%
372.20	Computer Software	-	0.0%	-	-	-	-	50-R3	43.51	-	0.00%
	Total Account 372	12,592.10		-	12,592.10	-	-			-	
373.00	Transportation Equipment	-	0.0%	-	-	-	-	50-R3	43.51	-	0.00%
376.00	Communication Equipment	28,496.69	0.0%	-	28,496.69	-	-	50-R3	43.51	-	0.00%
377.00	Power Operated Equipment	152,074.09	0.0%	-	152,074.09	-	-	50-R3	43.51	-	0.00%
378.00	Tools, Shop & Garage Equipment	59,691.72	0.0%	-	59,691.72	-	-	50-R3	43.51	-	0.00%
379.00	Other Tangible Property	78,304.23	0.0%	-	78,304.23	-	-	50-R3	43.51	-	0.00%
	TOTAL General Plant	331,158.83		-	331,158.83	-	-			-	
	SUBTOTAL Depreciable Plant	8,170,394.66		(2,096,474.33)	10,266,868.99	424,694.72	1,671,779.61			41,125.66	
	TOTAL DEPRECIABLE PLANT	8,170,394.66									
	NON-DEPRECIABLE PLANT										
	Intangible Plant										
302.00	Franchises & Consents	324.00									
	TOTAL Intangible Plant	324.00									
	Land & Land Rights										
306.00	Land & Land Rights	243,766.81									
	TOTAL Land & Land Rights	243,766.81									
	TOTAL NON-DEPRECIABLE PLANT	244,090.81									
	TOTAL UTILITY PLANT IN SERVICE	8,414,485.47									

Table 3 - WWSC Total

Washington Water Service Company

WWSCO - Total Company

Original Cost Per Books, Adjustments, and Original Cost Per Depreciation Study
as of December 31, 2023

Account No. (a)	Description (b)	Original Cost Per Book 12-31-23 (c)	Company Pending Adjustment (d)	Original Cost Per Depreciation Study Data 12-31-23 (e)
	DEPRECIABLE PLANT			
	Source of Supply			
311.00	Structures & Improvements	303,810.01		303,810.01
312.00	Collecting & Impounding Reservoirs	-		-
313.00	Lake, River & Other Intakes	-		-
315.00	Wells	5,280,805.28		5,280,805.28
316.00	Supply Mains	774,068.46		774,068.46
	TOTAL Source of Supply	6,358,683.75		6,358,683.75
	Pumping Plant			
321.00	Pumping Structures & Improvements	7,702,062.97		7,702,062.97
321.10	Pumping Struct. & Improv. - Pavement	36,260.94		36,260.94
	Total Account 321	7,738,323.91		7,738,323.91
324.00	Pumping Equipment	15,246,503.67		15,246,503.67
324.10	System Control Computer Eq	1,030,359.13		1,030,359.13
	Total Account 324	16,276,862.80	-	16,276,862.80
325.00	Other Pumping Plant	419,638.93		419,638.93
	TOTAL Pumping Plant	24,434,825.64	-	24,434,825.64
	Water Treatment Plant			
331.00	WT Structures & Improvements	735,451.67		735,451.67
332.10	Water Treatment Plant	13,090,011.16		13,090,011.16
	TOTAL Water Treatment Plant	13,825,462.83		13,825,462.83
	Transmission & Distribution Plant			
342.00	Reservoirs & Tanks	7,647,741.68		7,647,741.68
342.10	Reservoirs & Tanks - Tank Painting	422,384.84		422,384.84
	Total Reservoirs & Tanks	8,070,126.52		8,070,126.52
	Transmission & Distribution Mains			
343.10	Unclassified	14,868,928.36		14,868,928.36
343.30	Steel	32,368.28		32,368.28
343.40	All Other	454,196.17		454,196.17
343.50	Ductile Iron	19,429,882.60		19,429,882.60
343.60	Plastic	8,302,164.80		8,302,164.80
	Total Account 343	43,087,540.21	-	43,087,540.21
345.00	Services	9,389,075.37		9,389,075.37
346.00	Meter & Meter Boxes	11,200,514.52		11,200,514.52
348.00	Hydrants	3,461,215.69		3,461,215.69
	TOTAL Trans. & Distr. Plant	75,208,472.31	-	75,208,472.31

Table 3 - WWSC Total

Washington Water Service Company

WWSCO - Total Company

Original Cost Per Books, Adjustments, and Original Cost Per Depreciation Study
as of December 31, 2023

Account No. (a)	Description (b)	Original Cost Per Book 12-31-23 (c)	Company Pending Adjustment (d)	Original Cost Per Depreciation Study Data 12-31-23 (e)
	General Plant			
371.00	General Plant Structures & Improvements	704,354.87		704,354.87
372.00	Office Furniture & Equipment	788,004.13		788,004.13
372.10	Electronics	740,302.58		740,302.58
372.20	Computer Software	1,833,881.40		1,833,881.40
	Total Account 372	3,362,188.11		3,362,188.11
373.00	Transportation Equipment	4,854,861.16		4,854,861.16
376.00	Communication Equipment	352,617.65		352,617.65
377.00	Power Operated Equipment	3,873,514.67		3,873,514.67
378.00	Tools, Shop & Garage Equipment	1,475,722.35		1,475,722.35
379.00	Other Tangible Property	723,377.02		723,377.02
	TOTAL General Plant	15,346,635.83		15,346,635.83
	SUBTOTAL Depreciable Plant	135,174,080.36		135,174,080.36
	TOTAL DEPRECIABLE PLANT	135,174,080.36		135,174,080.36
	NON-DEPRECIABLE PLANT			
	Intangible Plant			
302.00	Franchises & Consents	6,258.33		6,258.33
	TOTAL Intangible Plant	6,258.33		6,258.33
	Land & Land Rights			
306.00	Land & Land Rights	1,492,434.96		1,492,434.96
	TOTAL Land & Land Rights	1,492,434.96		1,492,434.96
	TOTAL NON-DEPRECIABLE PLANT	1,498,693.29		1,498,693.29
	TOTAL UTILITY PLANT IN SERVICE	136,672,773.65		136,672,773.65

Table 3 - Legacy/East Pierce

Washington Water Service Company

Legacy/East Pierce

Original Cost Per Books, Adjustments, and Original Cost Per Depreciation Study
as of December 31, 2023

Account No. (a)	Description (b)	Original Cost Per Book 12-31-23 (c)	Company Pending Adjustment (d)	Original Cost Per Depreciation Study Data 12-31-23 (e)
	DEPRECIABLE PLANT			
	Source of Supply			
311.00	Structures & Improvements	303,810.01		303,810.01
312.00	Collecting & Impounding Reservoirs	-		-
313.00	Lake, River & Other Intakes	-		-
315.00	Wells	5,018,105.77		5,018,105.77
316.00	Supply Mains	769,869.63		769,869.63
	TOTAL Source of Supply	6,091,785.41		6,091,785.41
	Pumping Plant			
321.00	Pumping Structures & Improvements	7,379,947.80		7,379,947.80
321.10	Pumping Struct. & Improv. - Pavement	36,260.94		36,260.94
	Total Account 321	7,416,208.74		7,416,208.74
324.00	Pumping Equipment	14,202,021.35		14,202,021.35
324.10	System Control Computer Eq	950,884.83		950,884.83
	Total Account 324	15,152,906.18	-	15,152,906.18
325.00	Other Pumping Plant	409,887.07		409,887.07
	TOTAL Pumping Plant	22,979,001.99	-	22,979,001.99
	Water Treatment Plant			
331.00	WT Structures & Improvements	715,324.26		715,324.26
332.10	Water Treatment Plant	11,960,899.71		11,960,899.71
	TOTAL Water Treatment Plant	12,676,223.97		12,676,223.97
	Transmission & Distribution Plant			
342.00	Reservoirs & Tanks	7,167,441.47		7,167,441.47
342.10	Reservoirs & Tanks - Tank Painting	422,384.84		422,384.84
	Total Reservoirs & Tanks	7,589,826.31		7,589,826.31
	Transmission & Distribution Mains			
343.10	Unclassified	13,737,959.70		13,737,959.70
343.30	Steel	32,368.28		32,368.28
343.40	All Other	304,839.68		304,839.68
343.50	Ductile Iron	19,429,882.60		19,429,882.60
343.60	Plastic	6,549,634.03		6,549,634.03
	Total Account 343	40,054,684.29	-	40,054,684.29
345.00	Services	8,848,710.04		8,848,710.04
346.00	Meter & Meter Boxes	10,439,177.91		10,439,177.91
348.00	Hydrants	3,308,798.78		3,308,798.78
	TOTAL Trans. & Distr. Plant	70,241,197.33	-	70,241,197.33

Appendix A

Table 3 - Legacy/East Pierce

Washington Water Service Company

Legacy/East Pierce

Original Cost Per Books, Adjustments, and Original Cost Per Depreciation Study
as of December 31, 2023

Account No. (a)	Description (b)	Original Cost Per Book 12-31-23 (c)	Company Pending Adjustment (d)	Original Cost Per Depreciation Study Data 12-31-23 (e)
	General Plant			
371.00	General Plant Structures & Improvements	704,354.87		704,354.87
372.00	Office Furniture & Equipment	779,509.92		779,509.92
372.10	Electronics	736,204.69		736,204.69
372.20	Computer Software	1,833,881.40		1,833,881.40
	Total Account 372	3,349,596.01		3,349,596.01
373.00	Transportation Equipment	4,854,861.16		4,854,861.16
376.00	Communication Equipment	324,120.96		324,120.96
377.00	Power Operated Equipment	3,721,440.58		3,721,440.58
378.00	Tools, Shop & Garage Equipment	1,416,030.63		1,416,030.63
379.00	Other Tangible Property	645,072.79		645,072.79
	TOTAL General Plant	15,015,477.00		15,015,477.00
	SUBTOTAL Depreciable Plant	127,003,685.70		127,003,685.70
	TOTAL DEPRECIABLE PLANT	127,003,685.70		127,003,685.70
	NON-DEPRECIABLE PLANT			
	Intangible Plant			
302.00	Franchises & Consents	5,934.33		5,934.33
	TOTAL Intangible Plant	5,934.33		5,934.33
	Land & Land Rights			
306.00	Land & Land Rights	1,248,668.15		1,248,668.15
	TOTAL Land & Land Rights	1,248,668.15		1,248,668.15
	TOTAL NON-DEPRECIABLE PLANT	1,254,602.48		1,254,602.48
	TOTAL UTILITY PLANT IN SERVICE	128,258,288.18		128,258,288.18

Table 3 - Strohs Total

Washington Water Service Company

Strohs - Total

Original Cost Per Books, Adjustments, and Original Cost Per Depreciation Study
as of December 31, 2023

Account No. (a)	Description (b)	Original Cost Per Book 12-31-23 (c)	Company Pending Adjustment (d)	Original Cost Per Depreciation Study Data 12-31-23 (e)
	DEPRECIABLE PLANT			
	Source of Supply			
311.00	Structures & Improvements	-	-	-
315.00	Wells	262,699.51	-	262,699.51
316.00	Supply Mains	4,198.83	-	4,198.83
	TOTAL Source of Supply	266,898.34		266,898.34
	Pumping Plant			
321.00	Pumping Structures & Improvements	322,115.17	-	322,115.17
321.10	Pumping Struct. & Improv. - Pavement	-	-	-
	Total Account 321	322,115.17		322,115.17
324.00	Pumping Equipment	1,044,482.32	-	1,044,482.32
324.10	System Control Computer Eq	79,474.30	-	79,474.30
	Total Account 324	1,123,956.62	-	1,123,956.62
325.00	Other Pumping Plant	9,751.86	-	9,751.86
	TOTAL Pumping Plant	1,455,823.65	-	1,455,823.65
	Water Treatment Plant			
331.00	WT Structures & Improvements	20,127.41	-	20,127.41
332.10	Water Treatment Plant - Chemical	1,129,111.45	-	1,129,111.45
	TOTAL Water Treatment Plant	1,149,238.86		1,149,238.86
	Transmission & Distribution Plant			
342.00	Reservoirs & Tanks	480,300.21	-	480,300.21
342.10	Reservoirs & Tanks - Tank Painting	-	-	-
	Total Reservoirs & Tanks	480,300.21		480,300.21
	Transmission & Distribution Mains			
343.10	Unclassified	1,130,968.66	-	1,130,968.66
343.30	Steel	-	-	-
343.40	All Other	149,356.49	-	149,356.49
343.50	Ductile Iron	-	-	-
343.60	Plastic	1,752,530.77	-	1,752,530.77
	Total Account 343	3,032,855.92	-	3,032,855.92
345.00	Services	540,365.33	-	540,365.33
346.00	Meter & Meter Boxes	761,336.61	-	761,336.61
348.00	Hydrants	152,416.91	-	152,416.91
	TOTAL Trans. & Distr. Plant	4,967,274.98	-	4,967,274.98

Table 3 - Strohs Total

Washington Water Service Company

Strohs - Total

Original Cost Per Books, Adjustments, and Original Cost Per Depreciation Study
as of December 31, 2023

Account No. (a)	Description (b)	Original Cost Per Book 12-31-23 (c)	Company Pending Adjustment (d)	Original Cost Per Depreciation Study Data 12-31-23 (e)
	General Plant			
371.00	General Plant Structures & Improvements	-	-	-
372.00	Office Furniture & Equipment	8,494.21	-	8,494.21
372.10	Electronics	4,097.89	-	4,097.89
372.20	Computer Software	-	-	-
	Total Account 372	12,592.10		12,592.10
373.00	Transportation Equipment	-	-	-
376.00	Communication Equipment	28,496.69	-	28,496.69
377.00	Power Operated Equipment	152,074.09	-	152,074.09
378.00	Tools, Shop & Garage Equipment	59,691.72	-	59,691.72
379.00	Other Tangible Property	78,304.23	-	78,304.23
	TOTAL General Plant	331,158.83		331,158.83
	SUBTOTAL Depreciable Plant	8,170,394.66		8,170,394.66
	TOTAL DEPRECIABLE PLANT	8,170,394.66		8,170,394.66
	NON-DEPRECIABLE PLANT			
	Intangible Plant			
302.00	Franchises & Consents	324.00	-	324.00
	TOTAL Intangible Plant	324.00		324.00
	Land & Land Rights			
306.00	Land & Land Rights	243,766.81	-	243,766.81
	TOTAL Land & Land Rights	243,766.81		243,766.81
	TOTAL NON-DEPRECIABLE PLANT	244,090.81		244,090.81
	TOTAL UTILITY PLANT IN SERVICE	8,414,485.47		8,414,485.47

Table 4 -WWSC Total

Washington Water Service Company
WWSCO - Total Company

Company's Book Reserve and Allocation of Book Reserve
Based Upon Calculated Reserve
as of December 31, 2023

Acct. No. (a)	Description (b)	Original Cost 12-31-23 (c)	Net Salvage Rate (d)	A.S.L./ Survivor Curve (e)	Calculated Reserve 12-31-23 (f)	Book Reserve 12-31-23 (g)
	DEPRECIABLE PLANT					
	Source of Supply					
311.00	Structures & Improvements	303,810.01	-10%	55-L2	18,135.45	27,507.74
311.10	Supply Struct. & Improv. - Pavement	-	-10%		-	-
	Total Account 311	303,810.01			18,135.45	27,507.74
312.00	Collecting & Impounding Reservoirs	-	-10%		-	-
313.00	Lake, River & Other Intakes	-	-10%		-	-
315.00	Wells	5,280,805.28	-10%	55-L5	2,920,907.28	2,996,836.83
316.00	Supply Mains	774,068.46	-10%	54-R4	23,654.67	26,187.13
	TOTAL Source of Supply	6,358,683.75			2,962,697.40	3,050,531.70
	Pumping Plant					
321.00	Pumping Structures & Improvements	7,702,062.97	-10%	45-S6	3,841,036.69	4,094,841.80
321.10	Pumping Struct. & Improv. - Pavement	36,260.94	-10%	15-R4	14,813.89	6,806.61
	Total Account 321	7,738,323.91			3,855,850.58	4,101,648.41
324.00	Pumping Equipment	15,246,503.67	-10%	28-R3	4,963,317.99	6,932,359.62
324.10	System Control Computer Eq	1,030,359.13	-10%	7-R3	322,402.02	173,742.69
	Total Account 324	16,276,862.80			5,285,720.01	7,106,102.31
325.00	Other Pumping Plant	419,638.93	-10%	38-L2	39,546.97	70,192.66
	TOTAL Pumping Plant	24,434,825.64			9,181,117.56	11,277,943.38
	Water Treatment Plant					
331.00	WT Structures & Improvements	735,451.67	-10%	37-L3	44,029.23	37,283.13
331.10	WT Structures & Improvements - Pavement	-	-10%	15-R4	-	-
	Total Account 331	735,451.67			44,029.23	37,283.13
332.10	Water Treatment Plant	13,090,011.16	-10%	27-R5	5,474,139.60	6,537,649.24
332.20	Water Treatment Plant - Filters	-	-10%	0	-	-
	Total Account 332	13,090,011.16			5,474,139.60	6,537,649.24
	TOTAL Water Treatment Plant	13,825,462.83			5,518,168.83	6,574,932.37
	Transmission & Distribution Plant					
341.00	Trans. & Distr. Structures & Improvements	-	-10%	50-R3	-	-
341.10	Trans. & Distr. Struct. & Improv. - Pavement	-	-10%	15-R4	-	-
	Total Account 341	-			-	-
342.00	Reservoirs & Tanks	7,647,741.68	-10%	R5-52	3,625,820.73	4,150,203.77
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	-10%	17-S2	41,837.39	21,790.74
	Total Reservoirs & Tanks	8,070,126.52			3,667,658.12	4,171,994.51
	Transmission & Distribution Mains					
343.10	Unclassified	14,868,928.36	-10%	55-R3	7,403,191.37	6,509,076.07
343.20	Cast Iron	-	-10%	0	-	-
343.30	Steel	32,368.28	-10%	55-R3	2,055.65	1,809.95
343.40	All Other	454,196.17	-10%	55-R3	39,839.14	38,194.81
343.50	Ductile Iron	19,429,882.60	-10%	90-R2.5	2,821,712.62	3,439,838.74
343.60	Plastic	8,302,164.80	-10%	55-R3	1,773,223.57	1,611,543.60
	Total Account 343	43,087,540.21			12,040,022.35	11,600,463.17
344.00	Fire Mains	-	-10%	0	-	-
345.00	Services	9,389,075.37	-10%	54-R4	5,597,335.01	3,789,750.35
346.00	Meter & Meter Boxes	11,200,514.52	-10%	27-L5	4,115,174.68	4,035,178.14
348.00	Hydrants	3,461,215.69	-10%	68-R4	851,691.10	1,270,637.82
349.00	Other Trans. & Distr. Plant	-	-10%	0	-	-
	TOTAL Trans. & Distr. Plant	75,208,472.31			26,271,881.26	24,868,023.99

Table 4 -WWSC Total

Washington Water Service Company
WWSCO - Total Company

Company's Book Reserve and Allocation of Book Reserve
Based Upon Calculated Reserve
as of December 31, 2023

Acct. No. (a)	Description (b)	Original Cost 12-31-23 (c)	Net Salvage Rate (d)	A.S.L./ Survivor Curve (e)	Calculated Reserve 12-31-23 (f)	Book Reserve 12-31-23 (g)
	General Plant					
371.00	General Plant Structures & Improvements	704,354.87	-10%	44-R5	281,915.78	378,443.03
371.10	General Plant Struct. & Improv. - Pavement	-	-10%	0	-	-
	Total Account 371	704,354.87			281,915.78	378,443.03
372.00	Office Furniture & Equipment	788,004.13	-10%	19-R5	468,859.76	625,170.36
372.10	Electronics	740,302.58	-10%	8-L2	459,939.32	482,912.42
372.20	Computer Software	1,833,881.40	-10%	9-L3	687,425.06	584,968.38
	Total Account 372	3,362,188.11			1,616,224.14	1,693,051.16
373.00	Transportation Equipment	4,854,861.16	-10%	12-L3	1,771,445.96	3,246,270.44
374.00	Stores Equipment	-	-10%	23-R3	-	-
375.00	Laboratory Equipment	-	-10%	15-R2.5	-	-
376.00	Communication Equipment	352,617.65	-10%	18-R3	185,899.03	258,788.17
377.00	Power Operated Equipment	3,873,514.67	-10%	34-L4	1,388,251.91	2,669,468.00
378.00	Tools, Shop & Garage Equipment	1,475,722.35	-10%	17-L1.5	554,308.64	917,591.91
379.00	Other Tangible Property	723,377.02	-10%	39-R4	378,124.06	406,034.04
380.00	Leased Property	-	-10%	0	-	-
	TOTAL General Plant	15,346,635.83			6,176,169.52	9,569,646.75
	SUBTOTAL Depreciable Plant	135,174,080.36			50,110,034.57	55,341,078.19
	Undistributed Items					
390.00	Other Tangible Property	-	0%	0	-	-
391.00	Utility Plant Purchased	-	0%	0	-	-
	TOTAL Undistributed Items	-				
	TOTAL DEPRECIABLE PLANT	135,174,080.36				
	NON-DEPRECIABLE PLANT					
	Intangible Plant					
301.00	Organization	-			-	
302.00	Franchises & Consents	6,258.33			-	
303.00	Other Intangible Plant	-			826,220.92	
	TOTAL Intangible Plant	6,258.33				
	Land & Land Rights					
306.00	Land & Land Rights	1,492,434.96			3,760.40	
310.00	Land & Land Rights				-	
	TOTAL Land & Land Rights	1,492,434.96				
	TOTAL NON-DEPRECIABLE PLANT	1,498,693.29				
	TOTAL UTILITY PLANT IN SERVICE	136,672,773.65				

Table 4 -Legacy/East Pierce

Washington Water Service Company
Legacy/East Pierce

Company's Book Reserve and Allocation of Book Reserve
Based Upon Calculated Reserve
as of December 31, 2023

Acct. No. (a)	Description (b)	Original Cost 12-31-23 (c)	Net Salvage Rate (d)	A.S.L./ Survivor Curve (e)	Calculated Reserve 12-31-23 (f)	Book Reserve 12-31-23 (g)
	DEPRECIABLE PLANT					
	Source of Supply					
311.00	Structures & Improvements	303,810.01	-10%	55-L2	18,135.45	27,507.74
315.00	Wells	5,018,105.77	-10%	55-L5	2,745,185.02	2,778,796.11
316.00	Supply Mains	769,869.63	-10%	54-R4	23,611.94	26,187.13
	TOTAL Source of Supply	6,091,785.41			2,786,932.41	2,832,490.98
	Pumping Plant					
321.00	Pumping Structures & Improvements	7,379,947.80	-10%	45-S6	3,782,737.85	4,020,969.68
321.10	Pumping Struct. & Improv. - Pavement	36,260.94	-10%	15-R4	14,813.89	6,806.61
	Total Account 321	7,416,208.74			3,797,551.74	4,027,776.29
324.00	Pumping Equipment	14,202,021.35	-10%	28-R3	4,646,848.26	6,496,627.13
324.10	System Control Computer Eq	950,884.83	-10%	7-R3	266,124.18	149,673.38
	Total Account 324	15,152,906.18			4,912,972.44	6,646,300.51
325.00	Other Pumping Plant	409,887.07	-10%	38-L2	38,055.47	67,661.29
	TOTAL Pumping Plant	22,979,001.99			8,748,579.65	10,741,738.09
	Water Treatment Plant					
331.00	WT Structures & Improvements	715,324.26	-10%	37-L3	42,669.25	36,276.81
332.10	Water Treatment Plant	11,960,899.71	-10%	27-R5	4,964,729.28	6,118,545.09
	TOTAL Water Treatment Plant	12,676,223.97			5,007,398.53	6,154,821.90
	Transmission & Distribution Plant					
342.00	Reservoirs & Tanks	7,167,441.47	-10%	R5-52	3,442,057.87	3,886,960.79
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	-10%	17-S2	41,837.39	21,790.74
	Total Reservoirs & Tanks	7,589,826.31			3,483,895.26	3,908,751.53
	Transmission & Distribution Mains					
343.10	Unclassified	13,737,959.70	-10%	55-R3	7,059,617.95	6,040,192.48
343.30	Steel	32,368.28	-10%	55-R3	2,055.65	1,809.95
343.40	All Other	304,839.68	-10%	55-R3	22,686.39	20,765.84
343.50	Ductile Iron	19,429,882.60	-10%	90-R2.5	2,821,712.62	3,439,838.74
343.60	Plastic	6,549,634.03	-10%	55-R3	1,192,337.66	965,930.06
	Total Account 343	40,054,684.29			11,098,410.27	10,468,537.07
345.00	Services	8,848,710.04	-10%	54-R4	5,420,564.84	3,641,087.99
346.00	Meter & Meter Boxes	10,439,177.91	-10%	27-L5	3,829,507.87	3,684,893.47
348.00	Hydrants	3,308,798.78	-10%	68-R4	812,733.06	1,202,109.64
	TOTAL Trans. & Distr. Plant	70,241,197.33			24,645,111.30	22,905,379.70

Table 4 -Legacy/East Pierce

Washington Water Service Company
Legacy/East Pierce

Company's Book Reserve and Allocation of Book Reserve
Based Upon Calculated Reserve
as of December 31, 2023

Acct. No. (a)	Description (b)	Original Cost 12-31-23 (c)	Net Salvage Rate (d)	A.S.L./ Survivor Curve (e)	Calculated Reserve 12-31-23 (f)	Book Reserve 12-31-23 (g)
	General Plant					
371.00	General Plant Structures & Improvements	704,354.87	-10%	44-R5	281,915.78	378,443.03
372.00	Office Furniture & Equipment	779,509.92	-10%	19-R5	463,517.25	616,989.96
372.10	Electronics	736,204.69	-10%	8-L2	458,346.97	480,385.32
372.20	Computer Software	1,833,881.40	-10%	9-L3	687,425.06	584,968.38
	Total Account 372	3,349,596.01			1,609,289.28	1,682,343.66
373.00	Transportation Equipment	4,854,861.16	-10%	12-L3	1,771,445.96	3,246,270.44
376.00	Communication Equipment	324,120.96	-10%	18-R3	172,447.87	237,359.47
377.00	Power Operated Equipment	3,721,440.58	-10%	34-L4	1,323,353.32	2,543,331.57
378.00	Tools, Shop & Garage Equipment	1,416,030.63	-10%	17-L1.5	528,714.70	872,601.97
379.00	Other Tangible Property	645,072.79	-10%	39-R4	344,959.74	366,542.59
	TOTAL General Plant	15,015,477.00			6,032,126.65	9,326,892.73
	SUBTOTAL Depreciable Plant	127,003,685.70			47,220,148.54	51,961,323.40
	TOTAL DEPRECIABLE PLANT	127,003,685.70			47,220,148.54	51,961,323.40
	NON-DEPRECIABLE PLANT					
	Intangible Plant					
302.00	Franchises & Consents	5,934.33			-	
303.00	Other Intangible Plant	-			826,220.92	
	TOTAL Intangible Plant	5,934.33			826,220.92	
	Land & Land Rights					
306.00	Land & Land Rights	1,248,668.15			3,760.40	
	TOTAL Land & Land Rights	1,248,668.15			3,760.40	
	TOTAL NON-DEPRECIABLE PLANT	1,254,602.48			829,981.32	
	TOTAL UTILITY PLANT IN SERVICE	128,258,288.18			48,050,129.86	

Table 4 -Strohs Total

Washington Water Service Company
Strohs - Total

Company's Book Reserve and Allocation of Book Reserve
Based Upon Calculated Reserve
As of December 31, 2023

Acct. No.	Description	Original Cost 12-31-23	Net Salvage Rate	A.S.L./ Survivor Curve	Calculated Reserve 12-31-23	Book Reserve 12-31-23
(a)	(b)	(c)	(d)	(e)	(f)	(g)
	DEPRECIABLE PLANT					
	Source of Supply					
311.00	Structures & Improvements	-	-10%	55-L2	-	-
315.00	Wells	262,699.51	-70%	55-L5	175,722.26	218,040.72
316.00	Supply Mains	4,198.83	-10%	54-R4	42.73	-
	TOTAL Source of Supply	266,898.34			175,764.99	218,040.72
	Pumping Plant					
321.00	Pumping Structures & Improvements	322,115.17	-10%	45-S6	58,298.84	73,872.12
321.10	Pumping Struct. & Improv. - Pavement	-	0%	15-R4	-	-
	Total Account 321	322,115.17			58,298.84	73,872.12
324.00	Pumping Equipment	1,044,482.32	-2%	28-R3	316,469.73	435,732.49
324.10	System Control Computer Eq	79,474.30	0%	7-R3	56,277.84	24,069.31
	Total Account 324	1,123,956.62			372,747.57	459,801.80
325.00	Other Pumping Plant	9,751.86		0%	1,491.50	2,531.37
	TOTAL Pumping Plant	1,455,823.65			432,537.91	536,205.29
	Water Treatment Plant					
331.00	WT Structures & Improvements	20,127.41	0%	37-L3	1,359.98	1,006.32
332.10	Water Treatment Plant - Chemical	1,129,111.45	-2%	27-R5	509,410.32	419,104.15
	TOTAL Water Treatment Plant	1,149,238.86			510,770.30	420,110.47
	Transmission & Distribution Plant					
342.00	Reservoirs & Tanks	480,300.21	-20%	R5-52	183,762.86	263,242.98
342.10	Reservoirs & Tanks - Tank Painting	-	0%	17-S2	-	-
	Total Reservoirs & Tanks	480,300.21			183,762.86	263,242.98
	Transmission & Distribution Mains					
343.10	Unclassified	1,130,968.66	-35%	55-R3	343,573.42	468,883.59
343.30	Steel	-	-35%	55-R3	-	-
343.40	All Other	149,356.49	-35%	55-R3	17,152.75	17,428.97
343.50	Ductile Iron	-	-35%	90-R2.5	-	-
343.60	Plastic	1,752,530.77	-35%	55-R3	580,885.91	645,613.54
	Total Account 343	3,032,855.92			941,612.08	1,131,926.10
345.00	Services	540,365.33	-120%	54-R4	176,770.17	148,662.36
346.00	Meter & Meter Boxes	761,336.61	2%	27-L5	285,666.81	350,284.67
348.00	Hydrants	152,416.91	-20%	68-R4	38,958.04	68,528.18
	TOTAL Trans. & Distr. Plant	4,967,274.98			1,626,769.96	1,962,644.29

Table 4 -Strohs Total

Washington Water Service Company
Strohs - Total

Company's Book Reserve and Allocation of Book Reserve
Based Upon Calculated Reserve
As of December 31, 2023

Acct. No.	Description	Original Cost 12-31-23	Net Salvage Rate	A.S.L./ Survivor Curve	Calculated Reserve 12-31-23	Book Reserve 12-31-23
(a)	(b)	(c)	(d)	(e)	(f)	(g)
	General Plant					
371.00	General Plant Structures & Improvements	-	0%	44-R5	-	-
372.00	Office Furniture & Equipment	8,494.21	0%	19-R5	5,342.51	8,180.40
372.10	Electronics	4,097.89	0%	8-L2	1,592.35	2,527.10
372.20	Computer Software	-	0%	9-L3	-	-
	Total Account 372	12,592.10			6,934.86	10,707.50
373.00	Transportation Equipment	-	10%	12-L3	-	-
376.00	Communication Equipment	28,496.69	0%	18-R3	13,451.16	21,428.70
377.00	Power Operated Equipment	152,074.09	5%	34-L4	64,898.59	126,136.43
378.00	Tools, Shop & Garage Equipment	59,691.72	0%	17-L1.5	25,593.94	44,989.94
379.00	Other Tangible Property	78,304.23	0%	39-R4	33,164.32	39,491.45
	TOTAL General Plant	331,158.83			144,042.87	242,754.02
	SUBTOTAL Depreciable Plant	8,170,394.66			2,889,886.03	3,379,754.79
	TOTAL DEPRECIABLE PLANT	8,170,394.66			2,889,886.03	3,379,754.79
	NON-DEPRECIABLE PLANT					
	Intangible Plant					
302.00	Franchises & Consents	324.00			-	-
	TOTAL Intangible Plant	324.00			-	137,669.19
	Land & Land Rights					
306.00	Land & Land Rights	243,766.81			-	-
	TOTAL Land & Land Rights	243,766.81			-	-
	TOTAL NON-DEPRECIABLE PLANT	244,090.81			-	137,669.19
	TOTAL UTILITY PLANT IN SERVICE	8,414,485.47			2,889,886.03	3,517,423.98

Washington Water Service Company
WWSCO - Total Company

Summary of Original Cost of Utility Plant in Service as of December 31, 2023 and Present and Proposed Parameters

			Present Parameters					Proposed Parameters				
		Original	Net Salvage					Net Salvage			A.S.L./	Average
Account		Cost	W/ COR	Gross Salv	Gross COR		Depr	W/ COR	Gross Salv	Gross COR	Survivor	Remain.
No.	Description	12/31/2023	%	%	%	Lives	Rate	%	%	%	Curve	Life
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(m)	(n)
	DEPRECIABLE PLANT											
	Source of Supply											
311.00	Structures & Improvements	303,810.01	0%			35-40	3.17%	-10%	0%	-10%	55-L2	52.0
315.00	Wells	5,280,805.28	0%			25-35	3.13%	-70%	0%	-70%	55-L5	37.1
316.00	Supply Mains	774,068.46	0%			50-75	2.09%	-10%	0%	-10%	54-R4	52.5
	TOTAL Source of Supply	6,358,683.75										
	Pumping Plant											
321.00	Pumping Structures & Improvements	7,702,062.97	0%			35-40	2.28%	-10%	0%	-10%	45-S6	24.6
321.10	Pumping Struct. & Improv. - Pavement	36,260.94	0%				3.33%	0%	0%	0%	15-R4	8.9
	Total Account 321	7,738,323.91										
324.00	Pumping Equipment	15,246,503.67	0%			20	3.83%	-2%	0%	-2%	28-R3	18.9
324.10	System Control Computer Eq	1,030,359.13	0%			20	3.80%	0%	0%	0%	7-R3	4.9
	Total Account 324	16,276,862.80										
325.00	Other Pumping Plant	419,638.93	0%			25	4.88%	0%	0%	0%	38-L2	34.4
	TOTAL Pumping Plant	24,434,825.64										
	Water Treatment Plant											
331.00	WT Structures & Improvements	735,451.67	0%			35-40	2.12%	0%	0%	0%	37-L3	34.8
332.10	Water Treatment Plant	13,090,011.16	0%			20-35	4.04%	-2%	0%	-2%	27-R5	15.7
	TOTAL Water Treatment Plant	13,825,462.83										
	Transmission & Distribution Plant											
342.00	Reservoirs & Tanks	7,647,741.68	0%			30-60	2.35%	-20%	0%	-20%	R5-52	31.5
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	0%				1.87%	0%	0%	0%	17-S2	15.3
	Total Reservoirs & Tanks	8,070,126.52										
	Transmission & Distribution Mains											
343.10	Unclassified	14,868,928.36	0%			50-75	2.01%	-35%	0%	-35%	55-R3	34.7
343.30	Steel	32,368.28	0%			50-75	2.30%	-35%	0%	-35%	55-R3	52.4
343.40	All Other	454,196.17	0%			50-75	2.39%	-35%	0%	-35%	55-R3	51.4
343.50	Ductile Iron	19,429,882.60	0%			50-75	1.87%	-35%	0%	-35%	90-R2.5	80.3
343.60	Plastic	8,302,164.80	0%			50-75	2.42%	-35%	0%	-35%	55-R3	46.3
	Total Account 343	43,087,540.21										
345.00	Services	9,389,075.37	0%			30-50	2.52%	-120%	0%	-120%	54-R4	39.4
346.00	Meter & Meter Boxes	11,200,514.52	10%	10%		20-25	3.67%	2%	2%	0%	27-L5	16.9
348.00	Hydrants	3,461,215.69	5%	5%		40-60	2.22%	-20%	0%	-20%	68-R4	54.1
	TOTAL Trans. & Distr. Plant	75,208,472.31										

Washington Water Service Company
WWSCO - Total Company

Summary of Original Cost of Utility Plant in Service as of December 31, 2023 and Present and Proposed Parameters

Account		Original	Present Parameters					Proposed Parameters				
			Net Salvage					Net Salvage			A.S.L./	Average
		Cost	W/ COR	Gross Salv	Gross COR		Depr	W/ COR	Gross Salv	Gross COR	Survivor	Remain.
No.	Description	12/31/2023	%	%	%	Lives	Rate	%	%	%	Curve	Life
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(m)	(n)
	General Plant											
371.00	General Plant Structures & Improvements	704,354.87	0%			35-40	2.55%	0%	0%	0%	44-R5	26.4
372.00	Office Furniture & Equipment	788,004.13	5%	5%		20-25	2.52%	0%	0%	0%	19-R5	7.7
372.10	Electronics	740,302.58	0%			20-25	8.99%	0%	0%	0%	8-L2	3.3
372.20	Computer Software	1,833,881.40	0%			20-25	9.25%	0%	0%	0%	9-L3	5.6
	Total Account 372	3,362,188.11										
373.00	Transportation Equipment	4,854,861.16	10%	10%		7	8.49%	10%	10%	0%	12-L3	6.5
376.00	Communication Equipment	352,617.65	10%	10%		10	4.42%	0%	0%	0%	18-R3	8.5
377.00	Power Operated Equipment	3,873,514.67	10%	10%		10-15	5.12%	5%	5%	0%	34-L4	21.2
378.00	Tools, Shop & Garage Equipment	1,475,722.35	5%	5%		15-20	5.98%	0%	0%	0%	17-L1.5	10.6
379.00	Other Tangible Property	723,377.02	10%	10%		10	2.51%	0%	0%	0%	39-R4	18.6
	TOTAL General Plant	15,346,635.83										
	SUBTOTAL Depreciable Plant	135,174,080.36										
	TOTAL DEPRECIABLE PLANT	135,174,080.36										
	NON-DEPRECIABLE PLANT											
	Intangible Plant											
302.00	Franchises & Consents	6,258.33										
	TOTAL Intangible Plant	6,258.33										
	Land & Land Rights											
306.00	Land & Land Rights	1,492,434.96										
	TOTAL Land & Land Rights	1,492,434.96										
	TOTAL NON-DEPRECIABLE PLANT	1,498,693.29										
	TOTAL UTILITY PLANT IN SERVICE	136,672,773.65										

Washington Water Service Company
Legacy/East Pierce

Summary of Original Cost of Utility Plant in Service as of December 31, 2023 and Present and Proposed Parameters

			Present Parameters					Proposed Parameters				
			Net Salvage					Net Salvage			A.S.L./	Average
Account No.	Description	Original Cost 12/31/2023	W/ COR %	Gross Salv %	Gross COR %	Lives	Depr Rate	W/ COR %	Gross Salv %	Gross COR %	Survivor Curve	Remain. Life
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(m)	(n)
	DEPRECIABLE PLANT											
	Source of Supply											
311.00	Structures & Improvements	303,810.01	0%			35-40	3.17%	-10%	0%	-10%	55-L2	52.0
315.00	Wells	5,018,105.77	0%			25-35	3.23%	-70%	0%	-70%	55-L5	37.3
316.00	Supply Mains	769,869.63	0%			50-75	2.10%	-10%	0%	-10%	54-R4	52.5
	TOTAL Source of Supply	6,091,785.41										
	Pumping Plant											
321.00	Pumping Structures & Improvements	7,379,947.80	0%			35-40	2.28%	-10%	0%	-10%	45-S6	24.0
321.10	Pumping Struct. & Improv. - Pavement	36,260.94	0%				3.33%	0%	0%	0%	15-R4	8.9
	Total Account 321	7,416,208.74										
324.00	Pumping Equipment	14,202,021.35	0%			20	3.80%	-2%	0%	-2%	28-R3	18.8
324.10	System Control Computer Eq	950,884.83	0%			20	3.71%	0%	0%	0%	7-R3	5.1
	Total Account 324	15,152,906.18										
325.00	Other Pumping Plant	409,887.07	0%			25	4.89%	0%	0%	0%	38-L2	34.5
	TOTAL Pumping Plant	22,979,001.99										
	Water Treatment Plant											
331.00	WT Structures & Improvements	715,324.26	0%			35-40	2.11%	0%	0%	0%	37-L3	34.8
332.10	Water Treatment Plant	11,960,899.71	0%			20-35	4.10%	-2%	0%	-2%	27-R5	15.8
	TOTAL Water Treatment Plant	12,676,223.97										
	Transmission & Distribution Plant											
342.00	Reservoirs & Tanks	7,167,441.47	0%			30-60	2.41%	-20%	0%	-20%	R5-52	31.2
342.10	Reservoirs & Tanks - Tank Painting	422,384.84	0%				1.87%	0%	0%	0%	17-S2	15.3
	Total Reservoirs & Tanks	7,589,826.31										
	Transmission & Distribution Mains											
343.10	Unclassified	13,737,959.70	0%			50-75	1.95%	-35%	0%	-35%	55-R3	34.1
343.30	Steel	32,368.28	0%			50-75	2.30%	-35%	0%	-35%	55-R3	52.4
343.40	All Other	304,839.68	0%			50-75	2.34%	-35%	0%	-35%	55-R3	52.0
343.50	Ductile Iron	19,429,882.60	0%			50-75	1.87%	-35%	0%	-35%	90-R2.5	80.3
343.60	Plastic	6,549,634.03	0%			50-75	2.80%	-35%	0%	-35%	55-R3	47.6
	Total Account 343	40,054,684.29										
345.00	Services	8,848,710.04	0%			30-50	2.57%	-120%	0%	-120%	54-R4	39.0
346.00	Meter & Meter Boxes	10,439,177.91	10%	10%		20-25	3.64%	2%	2%	0%	27-L5	16.9
348.00	Hydrants	3,308,798.78	5%	5%		40-60	2.29%	-20%	0%	-20%	68-R4	54.1
	TOTAL Trans. & Distr. Plant	70,241,197.33										

Washington Water Service Company
Legacy/East Pierce

Summary of Original Cost of Utility Plant in Service as of December 31, 2023 and Present and Proposed Parameters

			Present Parameters					Proposed Parameters					
		Original	Net Salvage					Net Salvage			A.S.L./	Average
Account No.	Description	Cost 12/31/2023	W/ COR %	Gross Salv %	Gross COR %	Lives	Depr Rate	W/ COR %	Gross Salv %	Gross COR %	Survivor Curve	Remain. Life
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(m)	(n)
	General Plant											
371.00	General Plant Structures & Improvements	704,354.87	0%			35-40	2.55%	0%	0%	0%	44-R5	26.4
372.00	Office Furniture & Equipment	779,509.92	5%	5%		20-25	2.53%	0%	0%	0%	19-R5	7.7
372.10	Electronics	736,204.69	0%			20-25	8.93%	0%	0%	0%	8-L2	3.2
372.20	Computer Software	1,833,881.40	0%			20-25	9.25%	0%	0%	0%	9-L3	5.6
	Total Account 372	3,349,596.01										
373.00	Transportation Equipment	4,854,861.16	10%	10%		7	8.49%	10%	10%	0%	12-L3	6.5
376.00	Communication Equipment	324,120.96	10%	10%		10	4.56%	0%	0%	0%	18-R3	8.4
377.00	Power Operated Equipment	3,721,440.58	10%	10%		10-15	5.15%	5%	5%	0%	34-L4	21.3
378.00	Tools, Shop & Garage Equipment	1,416,030.63	5%	5%		15-20	6.01%	0%	0%	0%	17-L1.5	10.7
379.00	Other Tangible Property	645,072.79	10%	10%		10	2.62%	0%	0%	0%	39-R4	18.1
	TOTAL General Plant	15,015,477.00										
	SUBTOTAL Depreciable Plant	127,003,685.70										
	TOTAL DEPRECIABLE PLANT	127,003,685.70										
	NON-DEPRECIABLE PLANT											
	Intangible Plant											
302.00	Franchises & Consents	5,934.33										
	TOTAL Intangible Plant	5,934.33										
	Land & Land Rights											
306.00	Land & Land Rights	1,248,668.15										
	TOTAL Land & Land Rights	1,248,668.15										
	TOTAL NON-DEPRECIABLE PLANT	1,254,602.48										
	TOTAL UTILITY PLANT IN SERVICE	128,258,288.18										

Table 4 -Strohs Total

Washington Water Service Company
Strohs - Total

Company's Book Reserve and Allocation of Book Reserve
Based Upon Calculated Reserve
As of December 31, 2023

Acct. No. (a)	Description (b)	Original Cost 12-31-23 (c)	Net Salvage Rate (d)	A.S.L./ Survivor Curve (e)	Calculated Reserve 12-31-23 (f)	Book Reserve 12-31-23 (g)
	DEPRECIABLE PLANT					
	Source of Supply					
311.00	Structures & Improvements	-	-10%	55-L2	-	-
315.00	Wells	262,699.51	-70%	55-L5	175,722.26	218,040.72
316.00	Supply Mains	4,198.83	-10%	54-R4	42.73	-
	TOTAL Source of Supply	266,898.34			175,764.99	218,040.72
	Pumping Plant					
321.00	Pumping Structures & Improvements	322,115.17	-10%	45-S6	58,298.84	73,872.12
321.10	Pumping Struct. & Improv. - Pavement	-	0%	15-R4	-	-
	Total Account 321	322,115.17			58,298.84	73,872.12
324.00	Pumping Equipment	1,044,482.32	-2%	28-R3	316,469.73	435,732.49
324.10	System Control Computer Eq	79,474.30	0%	7-R3	56,277.84	24,069.31
	Total Account 324	1,123,956.62			372,747.57	459,801.80
325.00	Other Pumping Plant	9,751.86		0%	1,491.50	2,531.37
	TOTAL Pumping Plant	1,455,823.65			432,537.91	536,205.29
	Water Treatment Plant					
331.00	WT Structures & Improvements	20,127.41	0%	37-L3	1,359.98	1,006.32
332.10	Water Treatment Plant - Chemical	1,129,111.45	-2%	27-R5	509,410.32	419,104.15
	TOTAL Water Treatment Plant	1,149,238.86			510,770.30	420,110.47
	Transmission & Distribution Plant					
342.00	Reservoirs & Tanks	480,300.21	-20%	R5-52	183,762.86	263,242.98
342.10	Reservoirs & Tanks - Tank Painting	-	0%	17-S2	-	-
	Total Reservoirs & Tanks	480,300.21			183,762.86	263,242.98
	Transmission & Distribution Mains					
343.10	Unclassified	1,130,968.66	-35%	55-R3	343,573.42	468,883.59
343.30	Steel	-	-35%	55-R3	-	-
343.40	All Other	149,356.49	-35%	55-R3	17,152.75	17,428.97
343.50	Ductile Iron	-	-35%	90-R2.5	-	-
343.60	Plastic	1,752,530.77	-35%	55-R3	580,885.91	645,613.54
	Total Account 343	3,032,855.92			941,612.08	1,131,926.10
345.00	Services	540,365.33	-120%	54-R4	176,770.17	148,662.36
346.00	Meter & Meter Boxes	761,336.61	2%	27-L5	285,666.81	350,284.67
348.00	Hydrants	152,416.91	-20%	68-R4	38,958.04	68,528.18
	TOTAL Trans. & Distr. Plant	4,967,274.98			1,626,769.96	1,962,644.29

Table 4 -Strohs Total

Washington Water Service Company
Strohs - Total

Company's Book Reserve and Allocation of Book Reserve
Based Upon Calculated Reserve
As of December 31, 2023

Acct. No.	Description	Original Cost 12-31-23	Net Salvage Rate	A.S.L./ Survivor Curve	Calculated Reserve 12-31-23	Book Reserve 12-31-23
(a)	(b)	(c)	(d)	(e)	(f)	(g)
	General Plant					
371.00	General Plant Structures & Improvements	-	0%	44-R5	-	-
372.00	Office Furniture & Equipment	8,494.21	0%	19-R5	5,342.51	8,180.40
372.10	Electronics	4,097.89	0%	8-L2	1,592.35	2,527.10
372.20	Computer Software	-	0%	9-L3	-	-
	Total Account 372	12,592.10			6,934.86	10,707.50
373.00	Transportation Equipment	-	10%	12-L3	-	-
376.00	Communication Equipment	28,496.69	0%	18-R3	13,451.16	21,428.70
377.00	Power Operated Equipment	152,074.09	5%	34-L4	64,898.59	126,136.43
378.00	Tools, Shop & Garage Equipment	59,691.72	0%	17-L1.5	25,593.94	44,989.94
379.00	Other Tangible Property	78,304.23	0%	39-R4	33,164.32	39,491.45
	TOTAL General Plant	331,158.83			144,042.87	242,754.02
	SUBTOTAL Depreciable Plant	8,170,394.66			2,889,886.03	3,379,754.79
	TOTAL DEPRECIABLE PLANT	8,170,394.66			2,889,886.03	3,379,754.79
	NON-DEPRECIABLE PLANT					
	Intangible Plant					
302.00	Franchises & Consents	324.00			-	-
	TOTAL Intangible Plant	324.00			-	137,669.19
	Land & Land Rights					
306.00	Land & Land Rights	243,766.81			-	-
	TOTAL Land & Land Rights	243,766.81			-	-
	TOTAL NON-DEPRECIABLE PLANT	244,090.81			-	137,669.19
	TOTAL UTILITY PLANT IN SERVICE	8,414,485.47			2,889,886.03	3,517,423.98

Section 3

WASHINGTON WATER SERVICE COMPANY

General

This report sets forth the results of our study of the depreciable property of Washington Water Service Company (the "Company") as of December 31, 2023 and contains the basic parameters (recommended average service lives and life characteristics) for the proposed average remaining life depreciation rates. All average service lives set forth in this report are developed based upon plant in service as of December 31, 2023.

The scope of the study included an analysis of the Company's historical data through December 31, 2012, discussions with Company management and staff to identify prior and prospective factors affecting the Company's plant in service, as well as interpretation of past service life data experience and future life expectancies to determine the appropriate average service lives of the Company's surviving plant. The service lives and life characteristics resulting from the in-depth study were utilized together with the Company's plant in service and book depreciation reserve to determine the recommended Average Remaining Life (ARL) depreciation rates related to the Company's plant in service as of December 31, 2023.

In preparing the study, the Company's historical investment data were studied using various service life analysis techniques. Further, discussions were held with the Company's management to obtain an overview of the Company's facilities and to discuss the general scope of operations together with other factors which could have a bearing on the service lives of the Company's property. Finally, the study results were tempered by information gathered during plant inspection tours of a representative portion of the Company's property.

The Company maintains property records containing a summary of its fixed capital investments by property account. This investment data was analyzed and summarized by property group and/or sub group and vintage then utilized as a basis for the various depreciation calculations.

Depreciation Study Overview

There are numerous methods utilized to recover property investment depending upon the goal. For example, accelerated methods such as double declining balance and sum of years digits are methods used in tax accounting to motivate additional investments. Broad Group (BG) and Equal Life Group (ELG) are both Straight Line Grouping Procedures recognized and utilized by various regulatory jurisdictions depending upon the policy of the specific agency.

The Straight Line Group Method of depreciation utilized in this study to develop the recommended depreciation rates is the Broad Group Procedure together with the Average Remaining Life Technique. The use of this procedure and technique is based upon recovering the net book cost (original cost less book reserve) of the surviving plant in service over its estimated remaining useful life. Any variance between the book reserve and an implied theoretical calculated reserve is compensated for under this procedure. That is, as the Company's book reserve increases above or declines below the theoretical reserve at a specific point in time, the Company's average remaining life depreciation rate in subsequent years will be increased or decreased to compensate for the variance, thereby, assuring full recovery of the Company's investment by the end of the property's life.

The Company, like any other business, includes as an annual operating expense an amount which reflects a portion of the capital investment which was consumed in providing service during the accounting period. The annual depreciation amount to be recognized is based upon the remaining productive life over which the undepreciated capital investment needs to be recovered. The determination of the productive remaining life for each property group usually includes an in-depth study of past experience in addition to estimates of future expectations.

<u>Annual Depreciation Accrual</u>

Through the utilization of the Average Remaining Life Technique, the Company will recover the undepreciated fixed capital investment in the appropriate amounts as annual depreciation expense in each year throughout the remaining life of the property. The procedure incorporates the future life expectancy of the property, the vintaged surviving plant in service, and estimated net salvage, together with the book depreciation reserve balance to develop the annual depreciation rate for each property account. Accordingly, the ARL technique meets the objective of providing a straight line recovery of the undepreciated fixed capital property investment.

As indicated, the use of the Average Remaining Life Technique results in charging the appropriate annual depreciation amounts over the remaining life of the property to insure full recovery by the end of the life of the property. The annual expense is calculated on a Straight Line Method rather than by the previously mentioned, “sum of the years digits” or “double declining balance” methods, etc. The "group" refers to the method of calculating annual depreciation on the summation of the investment in any one depreciable group or plant account rather than calculating depreciation for each individual unit.

Under Broad Group Depreciation some units may be over depreciated and other units may be under depreciated at the time when they are retired from service, but overall, the account is fully depreciated when average service life is attained. By comparison, Equal Life Group depreciation rates are designed to fully accrue the cost of the asset group by the time of retirement. For both the Broad Group and Equal Life Group Procedures the full cost of the investment is credited to plant in service when the retirement occurs and likewise the depreciation reserve is debited with an equal retirement cost. No gain or loss is recognized at the time of property retirement because of the assumption that the retired property was at average service life.

Group Depreciation Procedures

Group depreciation procedures are utilized to depreciate property when more than one item of property is being depreciated. Such a procedure is appropriate because all of the items within a specific group typically do not have identical service lives, but have lives which are dispersed over a range of time. Utilizing a group depreciation procedure allows for a condensed application of depreciation rates to groups of similar property in lieu of extensive depreciation calculations on an item by item basis. The two more common group depreciation procedures are the Broad Group (BG) and Equal Life Group (ELG) approach.

In developing depreciation rates using the Broad Group procedure, the annual depreciation rate is based on the average life of the overall property group, which is then applied to the group's surviving original cost investment. A characteristic of this procedure is that retirements of individual units occurring prior to average service life will be under depreciated, while individual units retired after average service life will be over depreciated when removed from service, but overall, the group investment will achieve full recovery by the end of the life of the total property group. That is, the under recovery occurring early in the life of the account is balanced by the over recovery occurring subsequent to average service life. In summary, the cost of the investment is complete at the end of the property's life cycle, but the rate of recovery does not match the consumption pattern which was used to provide service to the company's customers.

Under the average service life procedure, the annual depreciation rate is calculated by the following formula:

$$\text{Annual Accrual Rate, Percent} = \frac{100\% - \text{Salvage}}{\text{Average Service Life}} \times 100$$

The application of the broad group procedure to life span groups results in each vintage investment having a different average service life. This circumstance exists because the concurrent retirement of all vintages at the anticipated retirement year results in truncating and, therefore, restricting the life of each successive years vintage investment. An average service life is calculated for each vintage investment in accordance with the above formula. Subsequently, a composite service life and depreciation rate is calculated relative to all vintages within the property group by weighting the life for each vintage by the related surviving vintage investment within the group.

In the Equal Life Group, the property group is subdivided, through the use of plant life tables, into equal life groups. In each equal life group, portions of the overall property group includes that portion which experiences the life of the specific sub-group. The relative size of each sub-group is determined from the overall group life characteristic (property dispersion curve). This procedure both overcomes the disadvantage of voluminous record requirements of unit depreciation, as well as eliminates the need to base depreciation on overall lives as required under the broad group procedure. The application of this procedure results in each sub-group of the property having a single life. In this procedure, the full cost of short lived units is accrued during their lives leaving no under accruals to be recovered by over accruals on long lived plant. The annual depreciation for the group is the summation of the depreciation accruals based on the service life of each Equal Life Group.

The ELG Procedure is viewed as being the more definitive procedure for identifying the life characteristics of utility property and as a basis for developing service lives and depreciation rates, nevertheless, the Broad Group procedure is more widely utilized throughout the utiity industry by regulatory commissions as a basis for depreciation rates. That is, the ELG Procedure is more definitive because it allocates the capital cost of a group property to annual expense in accordance with the consumption of the property group providing service to customers. In this regard, the company's customers are more appropriately charged with the cost of the property consumed in providing them service during the applicable service period. The more timely return of plant cost is accomplished by fully accruing each unit's cost during its service life, thereby not only reducing the risk of incomplete cost recovery, but also resulting in less return on rate base over the life of a depreciable group. The total depreciation expense over the life of the property is the same for all procedures which allocate the full capital cost to expense, but at any specific point in time, the depreciated original cost is less under the ELG procedure than under the BG procedure. This circumstance exists because under the equal life group procedure, the rate base is not maintained at a level of greater than the future service value of the surviving plant as is the case when using the average service life procedure. Consequently, the total return required from the ratepayers is less under the ELG procedure.

While the Equal Life Group procedure has been known to depreciation experts for many years, widespread interest in applying the procedure developed only after high speed electronic computers became available to perform the large volume of arithmetic computations required in developing ELG based depreciation lives and rates. Table 6 on the following page illustrates the procedure for calculating equal life group depreciation accrual rates and summarizes the results of the underlying calculations. Depreciation rates are determined for each age interval (one year increment) during the life of a group of property which was installed in a given year or vintage group. The age of the vintage group is shown in column (A) of the ELG table. The percent surviving at the beginning of each age interval is determined from the Iowa 10-R3 survivor curve which is set forth in column (B). The percent retired during each age interval, as shown in column (C), is the difference between the percent surviving at successive age intervals. Accordingly, the

CALCULATION OF ASL, ARL AND ACCRUED DEPRECIATION FACTORS **Table 6**

BASED UPON AN IOWA 10-R3 CURVE USING THE EQUAL LIFE GROUP (ELG) PROCEDURE

							EQUAL LIFE GROUP PROCEDURE			
AGE AT BEGIN OF INTERVAL	LIFE TABLE BEGIN OF INTERVAL	RETIREMENT DURING INTERVAL	AVERAGE SURVIVING	AGE OF AMOUNT RETIRED	AMOUNT FOR EACH LIFE GROUP	AMOUNT FOR REMAINING LIFE GROUPS	AVERAGE SERVICE LIFE	AVERAGE REMAINING LIFE	ELG/ARL DEPR RATE	ACCRUED DEPR RES FACTOR
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
0.0	1.0000000	0.0009198	0.9995401	0.25	0.0009198	0.0583036	8.57	8.57	11.67	0.0000000
0.5	0.9990802	0.0033314	0.9974145	1.0	0.0033314	0.1131019	8.82	8.32	11.34	0.0566975
1.5	0.9957488	0.0065393	0.9924792	2.0	0.0032697	0.1098013	9.04	7.54	11.06	0.1659501
2.5	0.9892095	0.0117037	0.9833577	3.0	0.0039012	0.1062159	9.26	6.76	10.80	0.2700337
3.5	0.9775058	0.0193690	0.9678213	4.0	0.0048422	0.1018442	9.50	6.00	10.52	0.3683062
4.5	0.9581368	0.0300339	0.9431199	5.0	0.0060068	0.0964196	9.78	5.28	10.22	0.4600565
5.5	0.9281029	0.0442969	0.9059545	6.0	0.0073828	0.0897248	10.10	4.60	9.90	0.5447146
6.5	0.8838060	0.0631367	0.8522377	7.0	0.0090195	0.0815237	10.45	3.95	9.57	0.6217794
7.5	0.8206693	0.0876232	0.7768577	8.0	0.0109529	0.0715375	10.86	3.36	9.21	0.6906424
8.5	0.7330461	0.1166879	0.6747022	9.0	0.0129653	0.0595783	11.32	2.82	8.83	0.7505770
9.5	0.6163582	0.1431836	0.5447664	10.0	0.0143184	0.0459365	11.86	2.36	8.43	0.8010714
10.5	0.4731746	0.1533568	0.3964962	11.0	0.0139415	0.0318066	12.47	1.97	8.02	0.8423003
11.5	0.3198178	0.1363216	0.2516570	12.0	0.0113601	0.0191557	13.14	1.64	7.61	0.8753616
12.5	0.1834962	0.0975199	0.1347363	13.0	0.0075015	0.0097249	13.85	1.35	7.22	0.9022159
13.5	0.0859763	0.0559043	0.0580242	14.0	0.0039932	0.0039775	14.59	1.09	6.85	0.9254232
14.5	0.0300720	0.0244398	0.0178521	15.0	0.0016293	0.0011663	15.31	0.81	6.53	0.9473077
15.5	0.0056322	0.0055324	0.0028660	16.0	0.0003458	0.0001788	16.03	0.53	6.24	0.9667657
16.5	0.0000998	0.0000998	0.0000499	17.0	0.0000059	0.0000029	17.00	0.50	5.88	0.9705882
17.5	0.0000000	0.0000000	0.0000000	18.0	0.0000000	0.0000000				
		1.0000000				1.0000000				

percentage amount of the vintage group retired defines the size of each equal life group. For example, during the interval 3 1/2 to 4 1/2, 1.93690 percent of the vintage group is retired at an average age of four years. In this case, the 1.93690 percent of the group experiences an equal life of four years. Likewise, 3.00339 percent is retired during the interval 4 1/2 to 5 1/2 and experiences a service life of five years. Furthermore, 4.42969 percent experiences a six-year life; etc. Calculations are made for each age interval from the zero age interval through the end of the life of the vintage group. The average service life for each age interval's equal life group is shown in column (E) of the table.

The amount to be accrued annually for each equal life group is equal to the percentage retired in the equal life group divided by its service life. In as much as additions and retirements are assumed, for calculation purposes, to occur at midyear only one-half of the equal life group's annual accrual is allocated to expense during its first and last years of service life. The accrual amount for the property retired during age interval 0 to .5 must be equal to the amount retired to insure full recovery of that component during that period. The accruals for each equal life group during the age intervals of the vintage group's life cycle are shown in column (F). The total accrual for a given year is the summation of the equal life group accruals for that year. For example, the total accrual for the second year, as shown in column (G), is 11.31019 percent and is the sum of all succeeding years remaining equal life group accruals plus one half of the current years life group accrual listed in column (F). For the zero age interval year, the total accrual is equal to one half of the sum of all succeeding years remaining equal life accruals plus the amount for the zero interval equal life group accrual. The one half year accrual for the zero age interval is consistent with the half year convention relative to property during its installation year. The sum of the annual accruals for each age interval contained in column (G) total to 1.000 demonstrating that the developed rates will recover 100% of plant no more and no less. The annual accrual rate which will result in the accrual amount is the ratio of the accrual amount (11.31019 percent) to the average percent surviving during the interval, column (D), (99.74145 percent), which is a rate of 11.34% (column J). Column (J) contains a summary of the accrual rates for each age interval of the property groups life cycle based upon an Iowa 10-R3 survivor curve.

Remaining Life Technique

In the Average Remaining Life depreciation technique, the annual accrual is calculated according to the following formula where, (A) the annual depreciation for each group equals, (D) the depreciable cost of plant less (U) the accumulated provision for depreciation less (S) the estimated future net salvage, divided by (R) the composite remaining life of the group:

$$A = \frac{D - U - S}{R}$$

The annual accrual rate (a) is expressed as a percentage of the depreciable plant balance by dividing the equation by (D) the depreciable cost of plant times 100:

$$(a) = \frac{D - U - S}{R} \times \frac{1}{D} \times 100$$

As further indicated by the equation, the accumulated provision for depreciation by vintage is required in order to calculate the remaining life depreciation rate for each property group. In practice, most often such detail is not available; therefore, composite remaining lives are determined for each depreciable group, (i.e., property account).

The remaining life for a depreciable group is calculated by first determining the remaining life for each vintage year in which there is surviving investment. This is accomplished by solving the area under the survivor curve selected to represent the average life and life characteristic of the property account. The remaining life for each vintage is determined by dividing (D) the depreciable cost of each vintage, by (L) its average service life, and multiplying this ratio by its average remaining life (E). The composite remaining life of the group (R) equals the sums of products divided by the sum of the quotients:

$$R\text{ Group} = \frac{\Sigma\ D/L \times E}{\Sigma\ D/L}$$

The functional level accumulated provision for depreciation, which was the basis for developing the composite average remaining life accrual and annual depreciation rate for each property account as per this report, was obtained from the Company's books and records.

Salvage

Net salvage is the difference between gross salvage, or what is received when an asset is disposed of, and the cost of removing it from service. Salvage experience is normally included with the depreciation rate so that current accounting periods reflect a proportional share of the ultimate abandonment and removal cost or salvage received at the end of the property service life. Net salvage is said to be positive if gross salvage exceeds the cost of removal, but if cost of removal exceeds gross salvage the result is then negative salvage.

The cost of removal includes such costs as demolishing, dismantling, tearing down, disconnecting or otherwise removing plant, as well as normal environmental clean up costs associated with the property. Salvage includes proceeds received for the sale of plant and materials or the return of equipment to stores for reuse.

Net salvage experience is studied for a period of years to determine the trends which have occurred in the past. These trends are considered together with any changes that are anticipated in the future to determine the future net salvage factor for remaining life depreciation purposes. The net salvage percentage is determined by relating the total net positive or negative salvage to the book cost of the property investment.

Many retired assets generate little, if any, positive salvage. Instead, many of the Company's asset property groups generate negative net salvage at end of their life as a result of the cost of removal (retirement).

The method used to estimate the retirement cost is a standard analysis approach which is used to identify a company's historical experience with regard to what the end of life cost will be relative to the cost of the plant when first placed into service. This information, along with knowledge about the average age of the historical retirements that have occurred to date, enables the depreciation professional to estimate the level of retirement cost that will be experienced by the Company at the end of each property group's useful life. The study methodology utilized has been extensively set forth in depreciation textbooks and has been the accepted practice by depreciation professionals for many decades. Furthermore, the cost of removal analysis approach is the current standard practice used for mass assets by essentially all depreciation professionals in estimating future net salvage for the purpose of identifying the applicable depreciation for a property group. There is a direct relationship to the installation of specific plant in service and its corresponding removal in that the installation is its beginning of life cost while the removal is its end of life cost. Also, it is important to note that average remaining life based depreciation rates incorporate future net salvage which is routinely more representative of recent versus long-term past average net salvage.

An additional level of cost to retire will occur due to the passage of time until all the current in service plant is retired at end of life. That is, the level of retirement costs will increase over time until the average service life is attained. The estimated additional inflation, within the estimate of retirement cost, is related to those additional year's cost increases (primarily higher labor costs over time) that will occur prior to the end of the property group's average life.

To provide an additional explanation of the issue, several general principles surrounding property retirements and related net salvage need to be highlighted. Those are that as property continues to age, the retirement of assets, if generating positive salvage when retired, will typically generate a lower percent of positive salvage. By comparison, if the class of property is one that typically generates negative net salvage (cost of removal), with increasing age at retirement the negative percentage as related to original cost will typically be greater. This situation is routinely driven by the higher labor cost with the passage of time.

Next, a simple example will aid in a better understanding of the above discussed net salvage analysis and the required adjustment to the historical analysis results. Assume the following scenario. A company has two (2) cars, Car #1 and Car #2, each purchased for $20,000. Car #1 is retired after 2 years and Car #2, is retired after 10 years. Accordingly, the average life of the two cars is six (6) years (2 Yrs. Plus 10 Yrs./2). Car #1 generates 75% salvage or $15,000 when retired and Car #2 generates 5% salvage or $1,000 when retired.

Unit	Cost	Ret. Age (Yrs)	% Salv.	Salvage Amount
Car # 1	$20,000	2	75%	$15,000
Car # 2	20,000	10	5%	1,000
Total	40,000	6	40%	16,000

Assume an analysis of the experienced net salvage at year three (3). Based upon the Car #1 retirement, which was retired at a young age (2 Yrs.) as compared to the average six (6) year life of the property group, the analysis indicates that the property group would generate 75% salvage. This analysis indication is incorrect and is the result of basing the estimate on incomplete data. That is, the estimate is based upon the salvage generated from a retirement that occurred at an age which is far less than the average service life of the property group. The actual total net salvage, that occurred over the average life of the assets (which experienced a six (6) year average life for the property group) is 40% as opposed to the initial incorrect estimate of 75%.

This is exactly the situation with the majority of the Company's historical net salvage data except that most of the Company's plant property groups routinely experience negative net salvage (cost of removal) as opposed to positive salvage.

The total end of life net salvage amount must be incorporated in the development of annual depreciation rates to enable the Company to fully recover its total plant life costs. Otherwise, upon retirement of the plant, the Company will incur end of life costs without having recovered those plant related costs from the customers who benefitted from the use of the expired plant.

With regard to location type properties (e.g. generation facilities, etc.) a company will routinely experience both interim and terminal net salvage. Interim net salvage occurs in conjunction with interim retirements that occur throughout the life of the asset group. This net salvage activity (routinely and largely cost of removal) is attributable to the removal of components within the Company's facilities to enable the placement of a new asset component. Interim net salvage is routinely negative given the care required in removing the defective component so as not to damage the remaining plant in service. Interim net salvage is applicable to the estimated interim retirement assets.

The terminal net salvage component is attributable to the end of life costs incurred (less any gross salvage received) to disconnect, remove, demolish and/or dispose of the operating asset. Terminal net salvage is attributable to those assets remaining in service subsequent to the occurrence of interim retirements.

The total net salvage incorporated into the depreciation rate for location type plant account investments is the sum of interim and terminal net salvage. Both of the items must be incorporated in the development of annual depreciation rates to enable the Company to fully recover its total plant life costs. Otherwise, upon retirement of the plant, the Company will incur end of life costs without having recovered those plant related costs from the customers who benefitted from the use of the expired facility.

Service Lives

Several factors contribute to the length of time or average service life which the property achieves. The three (3) major categories under which these factors fall are: (1) physical; (2) functional, and; (3) contingent casualties.

The physical category includes such things as deterioration, wear and tear and the action of the natural elements. The functional category includes inadequacy, obsolescence and requirements of governmental authorities. Obsolescence occurs when it is no longer economically feasible to use the property to provide service to customers or when technological advances have provided a substitute of superior performance. The remaining factor of contingent casualties relates to retirements caused by accidental damage or construction activity of one type or another.

In performing the life analysis for any property being studied, both past experience and future expectations must be considered in order to fully evaluate the circumstances which may have a bearing on the remaining life of the property. This ensures the selection of an average service life which best represents the expected life of each property investment.

Survivor Curves

The preparation of a depreciation study or theoretical depreciation reserve typically incorporates smooth curves to represent the experienced or estimated survival characteristics of the property. The "smoothed" or standard survivor curves generally used are the family of curves developed at Iowa State University which are widely used and accepted throughout the utility industry.

The shape of the curves within the Iowa family are dependent upon whether the maximum rate of retirement occurs before, during or after the average service life. If the maximum retirement rate occurs earlier in life, it is a left (L) mode curve; if occurring at average life, it is a symmetrical (S) mode curve; if it occurs after average life, it is a right (R) mode curve. In addition, there is the origin (O) mode curve for plant which has heavy retirements at the beginning of life.

Many times, actual Company data has not completed its life cycle, therefore, the survivor table generated from the Company data is not extended to zero percent surviving. This situation requires an estimate be made with regard to the remaining segment of the property group's life experience. Furthermore, actual Company experience is often erratic, making its utilization for average service life estimating difficult. Accordingly, the Iowa curves are used to both extend Company experience to zero percent surviving as well as to smooth actual Company data.

Study Procedures

Several study procedures were used to determine the prospective service lives recommended for the Company's plant in service. These include the review and analysis of historical retirements, current and future construction, historical experience and future expectations of salvage and cost of removal as related to plant investment. Service lives are affected by many different factors, some of which can be obtained from studying plant experience, others which may rely heavily on future expectations. When physical aspects are the controlling factor in determining the service life of property, historical experience is a valuable tool in selecting service lives. In the case where changing technology or a less costly alternative develops, then historical experience is of lesser value.

While various methods are available to study historical data, the principal methods utilized to determine average service lives for a Company's property are the Retirement Rate Method, the Simulated Plant Record Method, the Life Span Method, and the Judgement Method.

Retirement Rate Method - The Retirement Rate Method uses actual Company retirement experience to develop a survivor curve (Observed Life Table) which is used to determine the average service life being experienced in the account under study. Computer processing provides the opportunity to review various experience bands throughout the life of the account to observe trends and changes. For each experience band studied, the "observed life table" is constructed based on retirement experience within the band of years. In some cases, the total life of the account has not been achieved and the experienced life table, when plotted, results in a "stub curve." It is this "stub curve" or total life curve, if achieved, which is matched or fitted to a standard Survivor curve. The matching process is performed both by computer analysis, using a least squares technique, and by manually plotting observed life tables to which smooth curves are fitted. The fitted smooth curve provides the basis to determine the average service life of the property group under study.

Simulated Balances Method - In this method of analysis, simulated surviving balances are determined for each balance included in the test band by multiplying each proceeding year's original gross additions installed by the Company by the appropriate factor of each Standard Survivor Curve, summing the products, and comparing the results with the related year end plant balance to determine the "best fitting" curve and life within the test period. Various test bands are reviewed to determine trends or changes to indicated service lives in various bands of years. By definition, the curve with the "best fit" is the curve which produces simulated plant balances that most closely matches the actual plant balances as determined by the sum of the "least squares". The sum of the "least squares" is arrived at by starting with the difference between the simulated balances and the actual balance for a given year, squaring the difference, and the curve which produces the smallest sum (of squared difference) is judged to be the "best fit".

Period Retirements Method - The application of the Period Retirements Method is similar to the "Simulated Plant Balances" Method, except the procedure utilizes a Standard Survivor Curve and service life to simulate annual retirements instead of balances in performing the "least squares" fitting process during the test period. This procedure does tend to experience wider fluctuations due to the greater variations in level of experienced retirements versus additions and balances thereby producing greater variation in the study results.

Life Span Method - The Life Span or Forecast Method is a method utilized to study various accounts in which the expected retirement dates of specific property or locations can be reasonably estimated. In the Life Span Method, an estimated probable retirement year is determined for each location of the property group. An example of this would be a structure account, in which the various segments of the account are "life spanned" to a probable retirement date which is determined after considering a number of factors, such as management plans, industry standards, the original construction date, subsequent additions, resultant average age and the current - as well as the overall - expected service life of the property being studied. If, in the past, the property has experienced interim retirements, these are studied to determine an interim retirement rate. Otherwise, interim retirement rate parameters are estimated for properties which are anticipated to experience such retirements. The selected interim service life parameters (Iowa curve and life) are then used with the vintage investment and probable retirement year of the property to determine the average remaining life as of the study date.

The use of the Life Span Method for production facilities together with the inclusion of an interim retirement rate (average service life and Iowa Curve) to define those portions of property at each of the plant sites that will not live the entire life span of the applicable property specifically addresses and correlates to the sub categorization of property group issue as set forth in the FPC Chapter 25-6.03361 entitled “Sub-categorization of Electric Plant for Depreciation Studies and Rate Design”. Thus the depreciation calculations, as preformed in the preparation of this depreciation study and proposed depreciation rates, are in accordance with the intent of the Florida PSC rule.

Judgement Method - Standard quantitative methods such as the Retirement Rate Method, Simulated Plant Record Method, etc. are normally utilized to analyze a Company's available historical service life data. The results of the analysis together with information provided by management as well as judgement are utilized in estimating the prospective recommended average service lives. However, there are some circumstances where sufficient retirements have not occurred, or where prospective plans or guidelines are unavailable. In these circumstances, judgement alone is utilized to estimate service lives based upon service lives used by other utilities for this class of plant as well as what is considered to be a reasonable life for this plant giving consideration to the current age and use of the facilities.

Section 4

WASHINGTON WATER SERVICE COMPANY

Study Analysis Results & Recommendations

ACCOUNT – 311.00 Source of Supply Structures & Improvements

Historical Experience

Plant Statistics
Plant Balance = $303,810
Average Age of Survivors = 3.00 years
Original Gross Additions = $305005
Oldest Surviving vintage = 2017
Retirements = $0 or 0% of historical additions.
Average Age of Retirements = 0 years

Experience Band (Estimated) 55-L2

Plant Considerations/Future Expectations

The current investment is principally related to various structures located at the Company's wells and other water sources.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 35-40 Years

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve**:** 55-L2

Future Net Salvage: -10%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	1.94%.	3.17%
Av. Remaining Life	52.0 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 315.00 Wells

Historical Experience

Plant Statistics
Plant Balance = $5,280,805
Average Age of Survivors = 18.08 years
Original Gross Additions = $5,313,589
Oldest Surviving Vintage = 1968
Retirements = $63,565 or 0.01% of historical additions.
Average Age of Retirements = 44.3 years

Experience Band 2012-2023 (Full Depth) 55-L5

Plant Considerations/Future Expectations

The Company's wells are located throughout its operating territory. While there are various exceptions, the Company's current wells routinely range from six (6) to sixteen (16) inches in diameter and in depth from 50 to 700 feet. Wells are replaced and rehabbed as needed. There are currently no wells in standby mode.

The Company's Finance and Engineering Departments work with the Operations Department of manage wells for activity status. The Company monitor and reports water quality through sampling procedures and state regulations.

Any pending future retirements have the potential of reducing the average service life currently being achieved by the Company's Well investments. The investment retirement levels need to be monitored closely in future years to determine the impact on achieved average service lives and achieved capital recovery levels.

In the process of retiring wells, the Company is required to remove equipment and seal off each of the facilities to prevent potential contamination of ground water supplies. Such costs are generally material in comparison to the cost of the well when originally constructed. Experience has demonstrated that such retirement costs have and are anticipated to continue to significantly increase over time.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 25-35 Years

Net Salvage: 0%

Proposed Depreciation Parameters

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ASL/Curve: 55-L5

Future Net Salvage: -70%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	3.05%	3.13%
Av. Remaining Life	37.1 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 316.00 Supply Mains

Historical Experience

Plant Statistics	Plant Balance = $774,068 Average Age of Survivors = 1.5 years Original Gross Additions = $774,068 Oldest Surviving Vintage = 2021 Retirements = $0, or 0% of historical additions. Average Age of Retirements = 0 years
Experience Band	(Estimated) 54-R4

Plant Considerations/Future Expectations

The facilities included in this property class are principally related to supply mains at the Company's water sources, namely its well fields which transport water to storage facilities used for the distribution system.
.
Because of that factor, the usefulness of the supply mains, to a large degree, is limited by the useful life of the Company's well systems; therefore, the facilities are anticipated to experience average service lives that are somewhat similar to the useful life of the Company's well system.

.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 50-75 Years

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 54-R4

Future Net Salvage: -10%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	2.03%	2.09%
Av. Remaining Life	52.5 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 321.00 Pumping Structures & Improvements

Historical Experience

Plant Statistics	Plant Balance = $7,702,063 Average Age of Survivors = 20.49 years Original Gross Additions = $7,814,063 Oldest Surviving vintage = 1979 Retirements = $113,159, or 0.1% of historical additions. Average Age of Retirements = 34.3 years
Experience Band	2012-2023 (Full Depth) 45-S6

Plant Considerations/Future Expectations

Similar to the investments in Source of Supply Structures, the investments in this property account are, to a large degree, related to structures located at the Company's many well and booster pumping sites. Facilities were routinely constructed of metal, cement block and/or wood frame. Many of these facilities are routinely of smaller to moderate size structures. Ongoing upgrades, related to the building components such as roof covering, doors, windows, etc., will continue to limit the overall average useful life of the property group investments.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality
Current Depreciation Parameters

Life : 35-40 Years:

Net Salvage: 0%

Proposed Depreciation Parameters

Interim Retirements ASL/Curve: 45-S6

Future Net Salvage: -10%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	2.31%	2.28%
Av. Remaining Life	22.4 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 321.10 Pumping Structures & Improvements - Pavements

Historical Experience

Plant Statistics	Plant Balance = $36,260
	Average Age of Survivors = 6.26 years
	Original Gross Additions = $36,260
	Oldest Surviving vintage = 2016
	Retirements = $0, or 0% of historical additions.
	Average Age of Retirements = 0 years
Experience Band	(Estimated) 15-R4 Est.

Plant Considerations/Future Expectations

This investment is related to Paving located at the Company's pumping structures. Repaving will continue to limit the overall average useful life of the property group investments.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 35-40 Years

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 15-R4

Future Net Salvage: 0%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	9.13%	3.33%
Av. Remaining Life	8.9 years	N /A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 324.00 Pumping Equipment

Historical Experience

Plant Statistics	Plant Balance = $15,246,504 Average Age of Survivors = 10.34 years Original Gross Additions = $16,446,869 Oldest Surviving Vintage = 1966 Retirements = $1,393,326, or 8.4% of historical additions. Average Age of Retirements = 20.4 years
Experience Band	2012-2023 (Full Depth) 28-R3

Plant Considerations/Future Expectations

The Company's electric pumping equipment contains a wide range of sizes and types of property from larger high service pumps to submersible well pumps and smaller centrifugal booster pumps. The larger high service pumps will typically experience longer average service lives, however, the medium to smaller size pumps, which comprise a large portion of facilities, experience greater levels of changes due to changes in flow requirements as well as normal operational wear and tear.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 20 Years

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 28-R3

Future Net Salvage: -2%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	2.99%	3.83%
Av. Remaining Life	18.9 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 324.10 System Control Computer Equipment

Historical Experience

Plant Statistics	Plant Balance = $1,030,359
	Average Age of Survivors = 3.17 years
	Original Gross Additions = $1,042,578
	Oldest Surviving Vintage = 1966
	Retirements = $12,219, or 1.2% of historical additions.
	Average Age of Retirements = 10.8 years
Experience Band	(Estimated) 7-R3

Plant Considerations/Future Expectations

This account contains investment for pumping equipment related to various equipment housed at the various district pump stations. This includes SCADA, Radio Telemetry and Transformers. This property group, in more recent years, also includes investments in SCADA (computers, RTU's, etc.) type of equipment. These properties are principally electronic facilities that experience a rapid rate of obsolescence.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 20 Years

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 7-R3

Future Net Salvage: 0%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	16.97%	3.80%
Av. Remaining Life	4.9 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 325.00 Other Pumping Plant

Historical Experience

Plant Statistics	Plant Balance = $419,639 Average Age of Survivors = 3.63 years Original Gross Additions = $428,457 Oldest Surviving Vintage = 2016 Retirements = $8,818, or 2.1% of historical additions. Average Age of Retirements = 3.1 years
Experience Band	(Estimated) 38-L2

Plant Considerations/Future Expectations

This account contains investment for bladder/bag tanks, air compressors and portable booster pumping equipment housed at the various districts at pump stations.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 25 Years

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 38-L2

Future Net Salvage: 0%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	2.42%	4.88%
Av. Remaining Life	34.4 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 331.00 Treatment Structures & Improvements

Historical Experience

Plant Statistics	Plant Balance = $735,452 Average Age of Survivors = 2.22 years Original Gross Additions = $735,452 Oldest Surviving vintage = 2018 Retirements = $0, or 0% of historical additions. Average Age of Retirements = N/A years
Experience Band	(Estimated) 37-L3

Plant Considerations/Future Expectations

This investment is related to more modest facilities which are located at numerous sites within the Company's service territory. These structures are routinely constructed of concrete, wood frame and fiberglass (hotbox).

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 34-40 Years

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 37-L3

Future Net Salvage: 0%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	2.73%	2.12%
Av. Remaining Life	34.8 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 332.00 Water Treatment Plant

Historical Experience

Plant Statistics	Plant Balance = $13,090,011
	Average Age of Survivors = 11.47 years
	Original Gross Additions = $13,316,861
	Oldest Surviving Vintage = 1996
	Retirements = $229,427, or 1.7% of historical additions.
	Average Age of Retirements = 15.6 years
Experience Band	2012-2023 (Full Depth) 27-R5

Plant Considerations/Future Expectations

This property group investment is principally related to the Company's equipment utilized for disinfection. The Company treats for iron and manganese using different types of treatment media within the ATEC Filtration treatment. This investment also includes equipment used for corrosion control for tanks to help elevate the ph. In addition, ongoing changes in Washington State DOH and DOE requirements in the future will also impact the achievable average service life of the property.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 20-35 Years

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 27-R5

Future Net Salvage: -2%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	3.32%	4.04%
Av. Remaining Life	15.7 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 342.00 Reservoirs & Tanks

Historical Experience

Plant Statistics	Plant Balance = $7,647,742 Average Age of Survivors = 20.71 years Original Gross Additions = $7,763,228 Oldest Surviving Vintage = 1970 Retirements = $131,511, or 1.7% of historical additions. Average Age of Retirements = 29.0 years
Experience Band	2012-2023 (Full Depth) 52-R5

Plant Considerations/Future Expectations

The Company has numerous distribution reservoirs located throughout its operating territory including ground storage reservoirs, metal storage tanks, standpipes, etc. The capacities of the tanks range from less than 5,000 gallons to more than 4 million gallons, ranging from ground level to 135' high, with a large quantity of the Company's storage reservoirs being steel ground storage tanks. The Company currently has over 21 million gallons of storage capacity.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 30-60 Years

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 52-R5

Future Net Salvage: -50%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	2.09%	2.35%
Av. Remaining Life	31.5 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 342.10 Reservoirs & Tanks – Tank Painting

Historical Experience

Plant Statistics	Plant Balance = $422,385 Average Age of Survivors = 1.70 years Original Gross Additions = $422,385 Oldest Surviving Vintage = 2019 Retirements = $0, or 0% of historical additions. Average Age of Retirements = N/A years
Experience Band	(Estimated) 17-S2

Plant Considerations/Future Expectations

The investment within this account is related to coating systems use to maintain the Company's storage reservoirs. The Company has a routine program of monitoring and painting storage facilities on an as required basis.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 30-60 Years

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 17-S2

Future Net Salvage: 0%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	6.20%	1.87%
Av. Remaining Life	15.3 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 343.00 Transmission & Distribution Mains

Historical Experience

Plant Statistics	Plant Balance = $43,087,540
	Average Age of Survivors = 14.16 years
	Original Gross Additions = $43,874,546
	Oldest Surviving Vintage = 1968
	Retirements = $792,954, or 1.81% of historical additions.
	Average Age of Retirements = 31.0 years
Experience Band	2006 – 2023 (Full Depth) Various-See Section 2, Table 5

Plant Considerations/Future Expectations

This property group contains the Company's investment in Transmission and Distribution Mains. The investment group is by far the largest portion of the distribution investment in that it comprises approximately 32 percent. (In addition, the Company's investment in Services aggregates an additional 7 percent of depreciable plant resulting in the two categories equaling nearly approximately 39 percent of the Company's depreciable plant in service.) Accordingly, each of the two property accounts were identified by various asset classes with service life parameters estimated for each of the individual property groups.

The Company has a Capital Mainline Replacement Program. Current Company policy is to place no mains smaller than 4-inch, with 4-inch size typically being installed using PVC pipe. Mains sized 8 inch are installed using Ductile Iron pipe. The Company have few mainlines lager than 12–16-inch diameter. The Company has been routinely replacing all 2 inch and smaller size mains on a company =-wide basis.

The Mains/Services Replacement program document discussed the following:

> The AWWA is also in agreement with the EPA, and the ASCE. "We face the need for massive reinvestment in our water infrastructure over the coming decades…Delaying the investment can result in degrading service, increasing water service disruptions, and increasing expenditures for emergency repairs…the more we delay the harder the job will be when the day of reckoning comes."[1]
>
> **WWS Capital Mainline Replacement Program**
>
> The mission of the Capital Replacement Program is to manage the entire lifecycle of assets in order to achieve an acceptable level of service to customers, with an acceptable level of risk exposure, at an affordable cost.

[1] AWWA, "Buried No Longer: Confronting America's Water Infrastructure Challenge", 2012, pg. 3-4

The goals of the program are as to:

- Manage pipelines through its entire lifecycle
- Apply standard practices
- Achieve low life cycle cost
- Quantify and manage risk
- Renew the infrastructure
- Deliver service to our customers

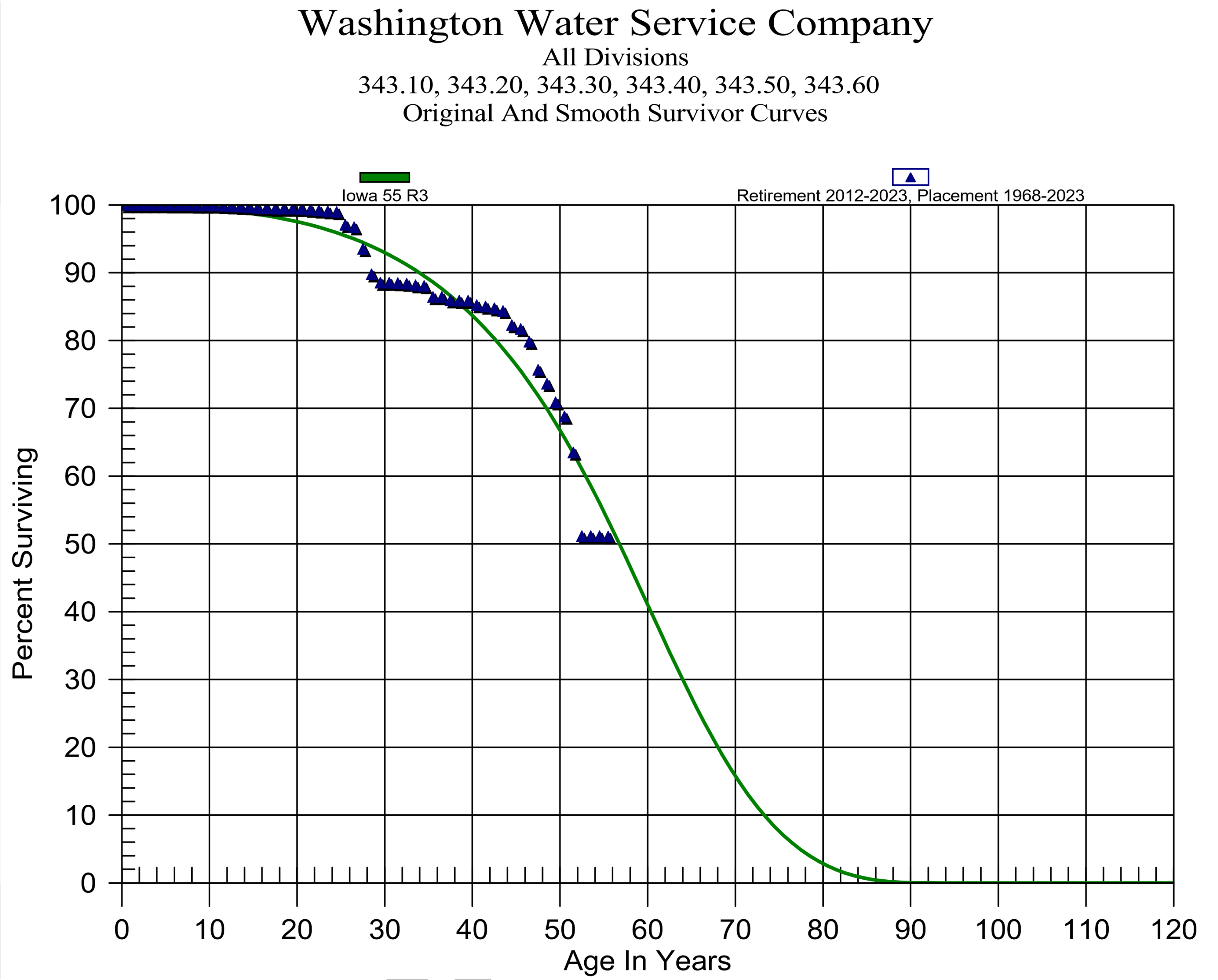
Washington Water's Pipeline Inventory

Length	741 miles
Age Range	1 to 54 years
Average Age	14.16 years
Diameter Range	0.5 inch to 16 inches

Furthermore, with the passage of time, the Company's installed property system contains larger sizes of plant than during earlier time periods. Given that depreciation is based upon property dollars as opposed to property units, useful average service lives, for depreciation purposes, are based upon studies of and estimates of the period of time that the property group plant investments will provide service to customers.

While physical factors are the driver/force behind large quantities of replacement/retirement of the Company's distribution system, it is only one of several factors contributing to the achieved average service life of the property group. Physical factors are essentially age dependent in that with the physical deterioration of property, and the requirement for replacement/retirement of the existing property, retirements routinely increase along with the increasing age of the property. However other non-age dependent factors, such as property damages, growth requirements, relocations of property, etc., can and do cause sizable levels of property retirements throughout the life of the property. Such retirements at earlier ages, which are routinely higher cost investments due to being newer/younger age properties, are part of the dispersion of property group life and contribute to sizable levels of unrecovered property investments that must be recovered during the longer period of use of other portions of property within the overall property group investment. Hence, the identification and use property group retirement dispersions and the corresponding average service life characteristics. This situation is illustrated in the following graph which shows that some property is retired at earlier/younger ages, while other portions of property retires at older ages and that overall, the property group achieves an average service life which is the weighted average of all the survivor/retirement activity.

Property investments almost universally become part of the group investment at zero age (property investments can become part of the group if transferred from other groups at other than zero age) and survive or are retired as the property continues to age. The ultimate estimated maximum life to be achieved by some small segment of property, in this illustration is at approximately years and which results in a 55-year average service life (ASL). As can be seen in the graph of this property the survivors are not linear, but has a survivor curve dispersion/characteristic not that unlike a typical bell curve. The difference being that in this characteristic the dispersion or survivor are shifted somewhat to the right as compared to a bell curve distribution. The study of industrial property characteristics identify that some properties have retirement patterns, in which the greatest retirement frequency occurs prior to average life (L), others at average life (S), and still others after average service life (R). In this illustration the survivor/retirement characteristic is a Right mode curve, while experiencing sizable levels of property retirements throughout the life of the property, and prior to average service life, but overall experiencing the greatest level of retirements after average service life.



The point of the discussion being that while many of the retirements that are driven by physical attributes occur nearer the end of property life, a sufficient and/or sizable level of retirements that are not age dependent occur through life, thus producing a life dispersion with a significantly shorter ASL than the maximum life of a portion of the property group.

To analyze this larger segment of the Company's historic depreciable property investment in greater detail, the property account's investment data was grouped into several homogeneous property categories. In general, the mains investment was segmented into six (6) classes of pipe materials. The mains were identified as Unclassified, Steel, All Other Ductile Iron, and Plastic

The Company's investment mains and service categories include not only the pipe, but also, the cost of appurtenant facilities, e.g. valves, fittings, etc.

Section 2, Table 5 of the depreciation study report lists the applicable estimated depreciation parameters for each of the studied property groups.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 50-75 Years

Net Salvage: -0%

Proposed Depreciation Parameters

ASL/Curve: Varies (See Section 2 Schedule 5)

Future Net Salvage: -35%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	2.08%	2.03%
Av. Remaining Life	Varies-See Sec 2-Table 5	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 345.00 Services

Historical Experience

Plant Statistics	Plant Balance = $9,389,075 Average Age of Survivors = 15.07 years Original Gross Additions = $9,433,821 Oldest Surviving Vintage = 1968 Retirements = $150,047, or 1.6% of historical additions. Average Age of Retirements = 29.3 years
Experience Band	2012-2023 (Full Depth) 54-R4

Plant Considerations/Future Expectations

This property group contains the Company's investment in customer Services.

The Company utilizes Run-to-Failure (RTF) maintenance. This is also known as corrective maintenance or breakdown maintenance.

Section 2, Table 5 of the depreciation study report lists the applicable estimated depreciation parameters for each of the studied property groups.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 30-50 Years

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 54-R4

Future Net Salvage: -120%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	4.56%	2.52%
Av. Remaining Life	39.4 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 346.00 Meters

Historical Experience

Plant Statistics
Plant Balance = $11,200,515
Average Age of Survivors = 10.28 years
Original Gross Additions = $10,603,903
Oldest Surviving Vintage = 1968
Retirements = $578,101, or 5.5% of historical additions.
Average Age of Retirements = 24.6 years

Experience Band 2012-2023 (Full Depth) 27-L5

Plant Considerations/Future Expectations

This property group contains the Company's investment in customer Meters.

While the Company has a limited quantity of Automated Meter Reading (AMR) devices, the utility industry in general, and water industry specifically, is rapidly moving towards the use of Advanced Meter Infrastructure (AMI) devices. AMI devices affords the opportunity for companies to not only efficiently gather customer usage data for billing purposes, but it also likewise provides the opportunity for companies to better operating there utility systems through the use of data and actual control of its product delivery.

The Company has an ongoing Capital Project for AMI Program Implementation. The Company's strategy is to start with Washington Water Service's outlying water systems first, then to implement the less remote water systems next. This project is currently underway. The task inherent within the completion of the depreciation study is to estimate the overall average service lives and average remaining lives of the Company's current operating property categories, notwithstanding, that such a program is not immediately being proposed. Inasmuch as the Company does not have a specific plan or proposal, an average service life and average remaining life related to a conversion program cannot be determined at the present time. However, this study does rely on an analysis of more recent year's historical experience for the purpose of estimating average service lives for the property groups. Given the likelihood of the use of AMI system in the not to distance future, the life for Meters needs to be monitored closely over the coming years, inasmuch as the current estimated usefully life is viewed as the maximum life that will be achieved and that a far shorter overall useful service life is more likely.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 20-25 Years

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

Net Salvage: 10%

Proposed Depreciation Parameters

ASL/Curve: 27-L5

Future Net Salvage: 2%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	3.67%	3.67%
Av. Remaining Life	16.9 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 348.00 Hydrants

Historical Experience

Plant Statistics	Plant Balance = $3,461,216 Average Age of Survivors = 14.09 years Original Gross Additions = $3,479,955 Oldest Surviving Vintage = 1968 Retirements = $18,740, or 0.5% of historical additions. Average Age of Retirements = 30.2 years
Experience Band	2012-2023 (Full Depth) 68-R4

Plant Considerations/Future Expectations

Due to the continued expansion of the Company's operating system, internal growth, and the increased cost of replacement and installation of this property class. The property class continues to experience mechanical failure over time, is impacted by vehicular accidents, as well as experiences a certain amount of obsolescence which ultimately requires property replacement.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 40-60

Net Salvage: 5%

Proposed Depreciation Parameters

ASL/Curve: 68-R4

Future Net Salvage: -20%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	1.54%	2.22%
Av. Remaining Life	54.1 years	N /A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 371.00 General Plant Structures & Improvements

Historical Experience

Plant Statistics	Plant Balance = $704,355
	Average Age of Survivors = 18.04 years
	Original Gross Additions = $729,348
	Oldest Surviving Vintage = 1985
	Retirements = $24,993, or 3.4% of historical additions.
	Average Age of Retirements = 33.2 years
Experience Band	(Estimated) 44-R5

Plant Considerations/Future Expectations

This investment is related to various general office structures, company signs and security gates located in the Company's various general offices. Over the years, various changes have occurred with the Company's assorted general offices. Continued ongoing changes are anticipated in future years.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 35-40 Years: 85-R1.5

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 44-R5

Future Net Salvage: 0%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	1.75%	2.55%
Av. Remaining Life	26.4 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 372.00 Office Furniture & Equipment

Historical Experience

Plant Statistics	Plant Balance = $788,004 Average Age of Survivors = 12.14 years Original Gross Additions = $1,118,143 Oldest Surviving Vintage = 2000 Retirements = $330,139, or 29.52% of historical additions. Average Age of Retirements = 15.6 years
Experience Band	2012-2023 (Full Depth) 19-R5

Plant Considerations/Future Expectations

This property group includes investments related to furniture and equipment located at the Company's various office sites. Equipment and furniture is replaced as needed.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 20-25

Net Salvage: 5%

Proposed Depreciation Parameters

ASL/Curve: 19-R5

Future Net Salvage: 0%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	2.68%	2.52%
Av. Remaining Life	7.7 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 372.10 Electronic

Historical Experience

Plant Statistics	Plant Balance = $740,303 Average Age of Survivors = 9.83 years Original Gross Additions = $762,303 Oldest Surviving Vintage = 1999 Retirements = $21,749, or 2.85% of historical additions. Average Age of Retirements = 7.3 years
Experience Band	(Estimated) 8-L2

Plant Considerations/Future Expectations

This property group investment is principally related to servers and PC equipment. Accordingly, this property is continually experiencing upgrades and replacement on an ongoing basis.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 20-25

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 8-L2

Future Net Salvage: 0%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	10.54%	8.99%
Av. Remaining Life	3.3 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 372.20 Computer Software

Historical Experience

Plant Statistics	Plant Balance = $1,833,881
	Average Age of Survivors = 3.60 years
	Original Gross Additions = $1,833881
	Oldest Surviving Vintage = 2017
	Retirements = $0, or 0% of historical additions.
	Average Age of Retirements = N/A years
Experience Band	(Estimated) 9-L3

Plant Considerations/Future Expectations

This property group investment is principally related to software used in conjunction with the Company's computer equipment. Due to the continual advances in technology, this property is anticipated to experience upgrades and replacement on an ongoing basis.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 20-25

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 9-L3

Future Net Salvage: 0%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	12.16%	9.25%
Av. Remaining Life	5.6 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 373.00 Transportation Equipment

Historical Experience

Plant Statistics	Plant Balance = $4,854,861 Average Age of Survivors = 7.34 years Original Gross Additions = $6,610,941 Oldest Surviving Vintage = 1982 Retirements = $1,756,080, or 26.56% of historical additions. Average Age of Retirements = 11.7 years
Experience Band	2012-2023 (Full Depth) 12-L3

Plant Considerations/Future Expectations

This property group investment is principally related to cars and light trucks used in maintaining the Company's operating property and providing customer service. The Company continues to upgrade its transportation fleet on an as required basis.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 7

Net Salvage: 10%

Proposed Depreciation Parameters

ASL/Curve: 12-L3

Future Net Salvage: 10%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	3.56%	8.49%
Av. Remaining Life	6.5 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 376.00 Communication Equipment

Historical Experience

Plant Statistics	Plant Balance = $352,618 Average Age of Survivors = 11.89 years Original Gross Additions = $441,907 Oldest Surviving Vintage = 1950 Retirements = $89,289, or 20.21% of historical additions. Average Age of Retirements = 10.1 years
Experience Band	2012-2023 (Full Depth) 18-R3

Plant Considerations/Future Expectations

This limited investment in this account is related to radio communication and remote monitoring equipment. All of these items are subject to ongoing upgrades and replacements.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters
Life: 10

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 18-R3

Future Net Salvage: 0%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	3.13%	4.42%
Av. Remaining Life	8.5 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 377.00 Power Operated Equipment

Historical Experience

Plant Statistics	Plant Balance = $3,873,515 Average Age of Survivors = 13.17 years Original Gross Additions = $3,964,947 Oldest Surviving Vintage = 1994 Retirements = $91,433, or 2.31% of historical additions. Average Age of Retirements = 16.5 years
Experience Band	2012-2023 (Full Depth) 34-L4

Plant Considerations/Future Expectations

This property group investment is principally related to equipment such as backhoes, compressors, generators and tanks etc. used in the construction, replacement and/or maintenance of the Company's distribution system.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 10-15

Net Salvage: 10%

Proposed Depreciation Parameters

ASL/Curve: 34-L4

Future Net Salvage: 5%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	1.23%	5.12%
Av. Remaining Life	21.2 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 378.00 Tools, Shop & Garage Equip.

Historical Experience

Plant Statistics	Plant Balance = $1,475,722 Average Age of Survivors = 10.22 years Original Gross Additions = $1,569,115 Oldest Surviving Vintage = 1992 Retirements = $93,392, or 5.95% of historical additions. Average Age of Retirements = 15.4 years
Experience Band	(Estimated) 17-L1.5

Plant Considerations/Future Expectations

This property group is related to tools and equipment used by the Company's workforce to maintain the distribution system.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 15-20

Net Salvage: 5%

Proposed Depreciation Parameters

ASL/Curve: 17-L1.5

Future Net Salvage: 0%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	2.36%	2.51%
Av. Remaining Life	10.6 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

ACCOUNT – 379.00 Other Tangible Property

Historical Experience

Plant Statistics	Plant Balance = $723,377
	Average Age of Survivors = 21.45 years
	Original Gross Additions = $786,517
	Oldest Surviving Vintage = 1985
	Retirements = $63,140, or 8.02% of historical additions.
	Average Age of Retirements = 37.3 years
Experience Band	(Estimated) 39-R4

Plant Considerations/Future Expectations

This account contains a miscellaneous group of assets used in the utilities operations. These properties are replaced as required.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

Life: 10

Net Salvage: 10%

Proposed Depreciation Parameters

ASL/Curve: 39-R4

Future Net Salvage: 0%

	New Rate @New Parameters	Old Rate @ Old Parameters
Rate	4.14%	6.56%
Av. Remaining Life	18.6 years	N/A

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable

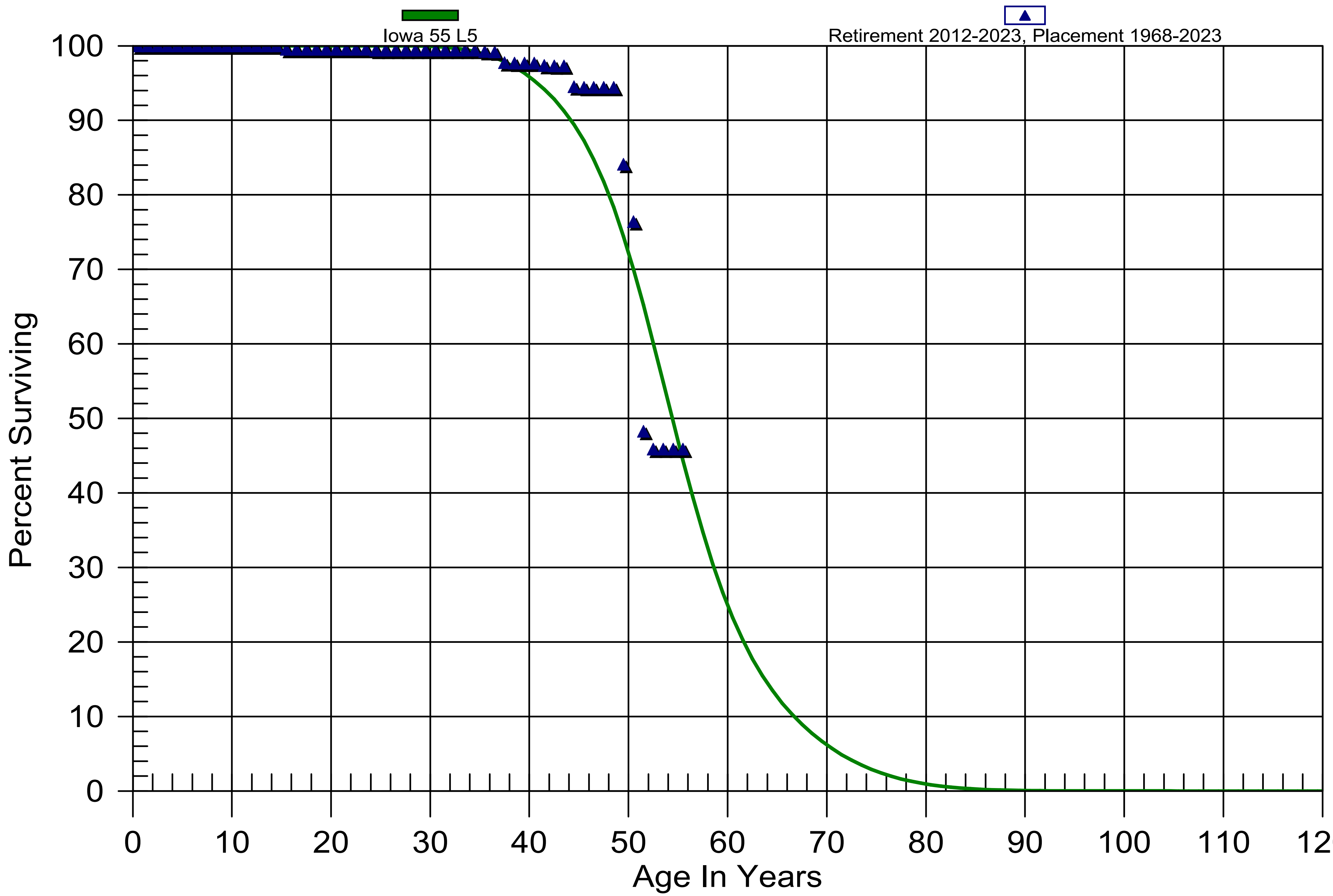
Section 5

Washington Water Service Company

All Divisions

315.00 WELLS

Original And Smooth Survivor Curves



Appendix A

Washington Water Service Company
All Divisions
315.00 WELLS

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1968 TO 2023

Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$1,808,203.29	$0.00	0.00000	100.00
0.5 - 1.5	$1,957,298.04	$0.00	0.00000	100.00
1.5 - 2.5	$2,345,930.95	$0.00	0.00000	100.00
2.5 - 3.5	$2,138,159.36	$0.00	0.00000	100.00
3.5 - 4.5	$2,177,845.65	$0.00	0.00000	100.00
4.5 - 5.5	$2,114,287.26	$0.00	0.00000	100.00
5.5 - 6.5	$1,456,202.45	$0.00	0.00000	100.00
6.5 - 7.5	$1,331,482.32	$0.00	0.00000	100.00
7.5 - 8.5	$1,323,855.41	$0.00	0.00000	100.00
8.5 - 9.5	$1,358,078.24	$0.00	0.00000	100.00
9.5 - 10.5	$1,438,267.32	$0.00	0.00000	100.00
10.5 - 11.5	$1,426,251.42	$0.00	0.00000	100.00
11.5 - 12.5	$1,618,284.83	$0.00	0.00000	100.00
12.5 - 13.5	$1,565,387.12	$0.00	0.00000	100.00
13.5 - 14.5	$1,041,048.57	$0.00	0.00000	100.00
14.5 - 15.5	$1,287,279.72	$6,250.00	0.00486	100.00
15.5 - 16.5	$1,158,490.66	$0.00	0.00000	99.51
16.5 - 17.5	$1,162,979.10	$0.00	0.00000	99.51
17.5 - 18.5	$1,223,595.84	$0.00	0.00000	99.51
18.5 - 19.5	$1,600,985.08	$0.00	0.00000	99.51
19.5 - 20.5	$1,629,703.08	$0.00	0.00000	99.51
20.5 - 21.5	$1,597,222.75	$0.00	0.00000	99.51
21.5 - 22.5	$1,523,238.90	$0.00	0.00000	99.51
22.5 - 23.5	$1,529,321.32	$0.00	0.00000	99.51
23.5 - 24.5	$1,340,583.51	$1,459.60	0.00109	99.51
24.5 - 25.5	$1,257,775.55	$0.00	0.00000	99.41
25.5 - 26.5	$1,186,296.71	$0.00	0.00000	99.41
26.5 - 27.5	$924,271.71	$0.00	0.00000	99.41
27.5 - 28.5	$835,321.03	$0.00	0.00000	99.41
28.5 - 29.5	$824,884.94	$0.00	0.00000	99.41
29.5 - 30.5	$782,876.35	$0.00	0.00000	99.41
30.5 - 31.5	$360,383.97	$0.00	0.00000	99.41
31.5 - 32.5	$423,965.97	$0.00	0.00000	99.41
32.5 - 33.5	$426,332.97	$0.00	0.00000	99.41
33.5 - 34.5	$457,472.97	$0.00	0.00000	99.41
34.5 - 35.5	$412,946.97	$663.25	0.00161	99.41
35.5 - 36.5	$417,351.72	$256.65	0.00061	99.25

Washington Water Service Company
All Divisions
315.00 WELLS

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1968 TO 2023

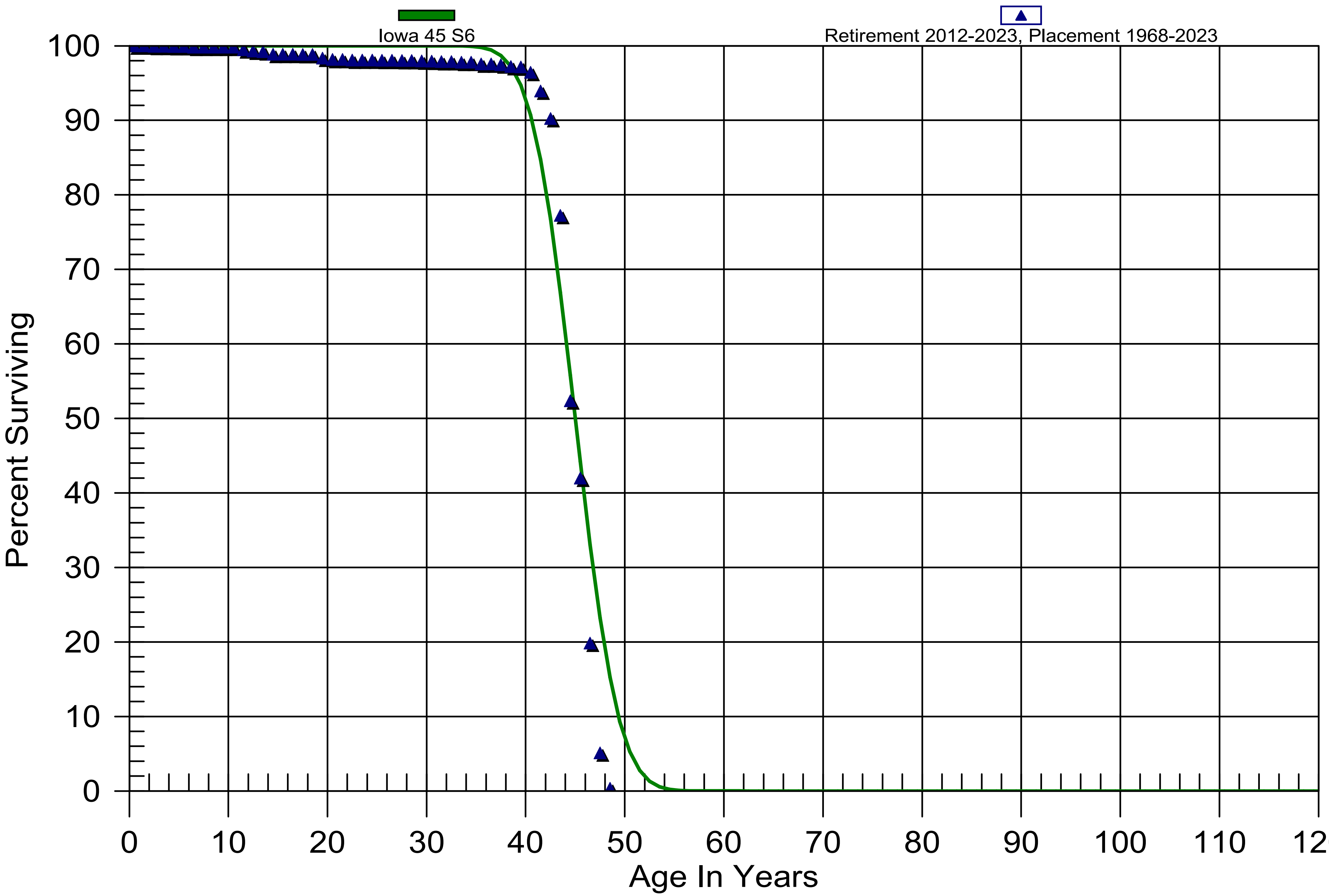
Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$419,480.07	$6,135.10	0.01463	99.19
37.5 - 38.5	$405,755.97	$214.87	0.00053	97.73
38.5 - 39.5	$418,088.10	$0.00	0.00000	97.68
39.5 - 40.5	$415,829.10	$0.00	0.00000	97.68
40.5 - 41.5	$387,923.48	$1,290.92	0.00333	97.68
41.5 - 42.5	$328,016.21	$136.95	0.00042	97.36
42.5 - 43.5	$317,453.26	$0.00	0.00000	97.32
43.5 - 44.5	$236,385.50	$6,824.58	0.02887	97.32
44.5 - 45.5	$197,156.32	$176.20	0.00089	94.51
45.5 - 46.5	$153,896.04	$0.00	0.00000	94.42
46.5 - 47.5	$142,367.04	$0.00	0.00000	94.42
47.5 - 48.5	$129,558.24	$0.00	0.00000	94.42
48.5 - 49.5	$106,284.24	$11,622.91	0.10936	94.42
49.5 - 50.5	$80,513.33	$7,360.48	0.09142	84.10
50.5 - 51.5	$54,150.85	$19,933.79	0.36812	76.41
51.5 - 52.5	$24,866.64	$1,240.58	0.04989	48.28
52.5 - 53.5	$16,442.18	$0.00	0.00000	45.87
53.5 - 54.5	$16,442.18	$0.00	0.00000	45.87
54.5 - 55.5	$14,719.24	$0.00	0.00000	45.87

Washington Water Service Company

All Divisions

321.00 STRUCTURES & IMPROVEMENTS

Original And Smooth Survivor Curves



Washington Water Service Company
All Divisions
321.00 STRUCTURES & IMPROVEMENTS

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1968 TO 2023

Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$2,474,860.65	$0.00	0.00000	100.00
0.5 - 1.5	$2,236,301.67	$0.00	0.00000	100.00
1.5 - 2.5	$1,864,344.04	$1,154.58	0.00062	100.00
2.5 - 3.5	$1,909,908.36	$0.00	0.00000	99.94
3.5 - 4.5	$1,911,502.08	$767.31	0.00040	99.94
4.5 - 5.5	$1,951,875.86	$0.00	0.00000	99.90
5.5 - 6.5	$1,984,308.96	$1,822.12	0.00092	99.90
6.5 - 7.5	$1,727,455.48	$0.00	0.00000	99.81
7.5 - 8.5	$1,743,281.30	$0.00	0.00000	99.81
8.5 - 9.5	$1,813,363.70	$0.00	0.00000	99.81
9.5 - 10.5	$1,784,504.77	$0.00	0.00000	99.81
10.5 - 11.5	$1,686,616.03	$5,737.35	0.00340	99.81
11.5 - 12.5	$1,883,063.07	$3,289.13	0.00175	99.47
12.5 - 13.5	$1,831,945.76	$1,557.29	0.00085	99.29
13.5 - 14.5	$1,758,902.53	$6,388.92	0.00363	99.21
14.5 - 15.5	$1,667,089.04	$0.00	0.00000	98.85
15.5 - 16.5	$1,449,832.93	$0.00	0.00000	98.85
16.5 - 17.5	$1,125,511.80	$170.21	0.00015	98.85
17.5 - 18.5	$1,026,414.40	$0.00	0.00000	98.83
18.5 - 19.5	$1,234,001.84	$6,094.79	0.00494	98.83
19.5 - 20.5	$1,803,973.55	$3,136.24	0.00174	98.35
20.5 - 21.5	$2,108,176.22	$0.00	0.00000	98.17
21.5 - 22.5	$2,305,458.54	$1,830.28	0.00079	98.17
22.5 - 23.5	$2,416,771.53	$0.00	0.00000	98.10
23.5 - 24.5	$2,312,136.02	$0.00	0.00000	98.10
24.5 - 25.5	$2,596,016.00	$1,340.35	0.00052	98.10
25.5 - 26.5	$2,568,294.33	$0.00	0.00000	98.05
26.5 - 27.5	$2,540,332.95	$250.32	0.00010	98.05
27.5 - 28.5	$2,635,956.60	$563.20	0.00021	98.04
28.5 - 29.5	$2,678,758.39	$946.25	0.00035	98.01
29.5 - 30.5	$2,682,237.76	$840.02	0.00031	97.98
30.5 - 31.5	$2,696,412.75	$1,902.64	0.00071	97.95
31.5 - 32.5	$2,068,702.77	$209.66	0.00010	97.88
32.5 - 33.5	$1,700,031.77	$1,385.50	0.00081	97.87
33.5 - 34.5	$1,448,170.27	$0.00	0.00000	97.79
34.5 - 35.5	$1,300,222.36	$2,918.56	0.00224	97.79
35.5 - 36.5	$1,109,933.44	$0.00	0.00000	97.57

Washington Water Service Company
All Divisions
321.00 STRUCTURES & IMPROVEMENTS

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1968 TO 2023

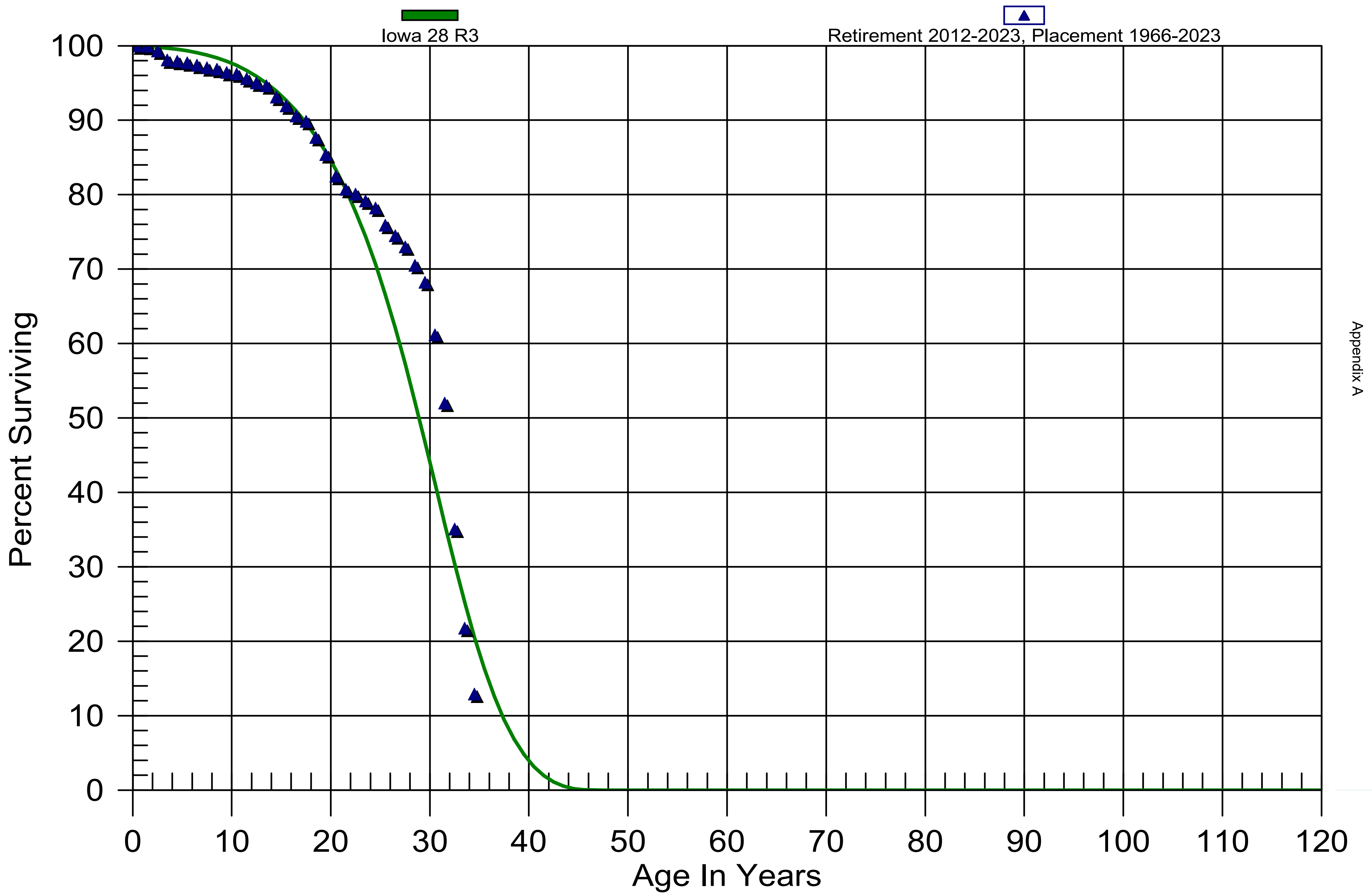
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	$787,911.44	$967.00	0.00123	97.57
37.5 - 38.5	$722,475.44	$1,709.61	0.00237	97.45
38.5 - 39.5	$643,141.83	$439.81	0.00068	97.22
39.5 - 40.5	$510,681.02	$3,692.48	0.00723	97.15
40.5 - 41.5	$427,678.26	$11,183.33	0.02615	96.45
41.5 - 42.5	$361,268.27	$14,173.43	0.03923	93.93
42.5 - 43.5	$67,552.46	$9,739.79	0.14418	90.24
43.5 - 44.5	$39,347.77	$12,675.88	0.32215	77.23
44.5 - 45.5	$16,273.12	$3,223.89	0.19811	52.35
45.5 - 46.5	$13,049.23	$6,882.28	0.52741	41.98
46.5 - 47.5	$6,166.95	$4,577.42	0.74225	19.84
47.5 - 48.5	$1,589.53	$1,479.13	0.93055	5.11

Washington Water Service Company

All Divisions

324.00 PUMPING EQUIPMENT

Original And Smooth Survivor Curves



Appendix A

Washington Water Service Company
All Divisions
324.00 PUMPING EQUIPMENT

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1966 TO 2023

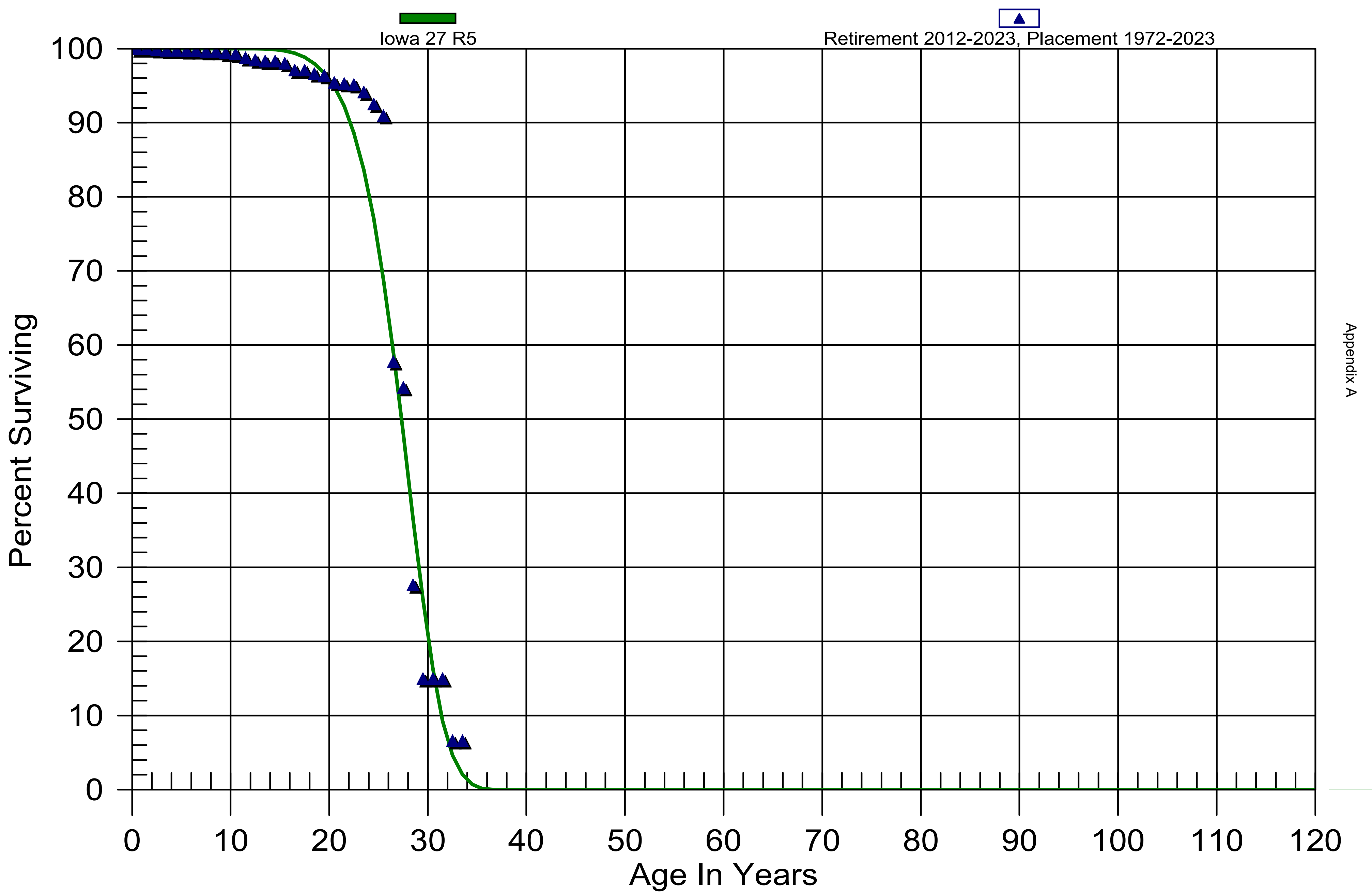
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$9,681,206.54	$0.00	0.00000	100.00
0.5 - 1.5	$8,487,343.01	$7,006.92	0.00083	100.00
1.5 - 2.5	$7,335,872.43	$45,587.63	0.00621	99.92
2.5 - 3.5	$6,844,088.54	$83,158.83	0.01215	99.30
3.5 - 4.5	$6,383,206.49	$12,234.19	0.00192	98.09
4.5 - 5.5	$5,293,996.48	$10,489.70	0.00198	97.90
5.5 - 6.5	$5,304,379.64	$17,615.80	0.00332	97.71
6.5 - 7.5	$4,693,251.48	$15,876.78	0.00338	97.38
7.5 - 8.5	$5,123,387.25	$11,557.76	0.00226	97.05
8.5 - 9.5	$5,066,298.15	$21,446.35	0.00423	96.84
9.5 - 10.5	$4,753,597.03	$10,995.45	0.00231	96.43
10.5 - 11.5	$4,264,259.57	$27,356.17	0.00642	96.20
11.5 - 12.5	$4,275,439.58	$25,961.63	0.00607	95.59
12.5 - 13.5	$4,416,312.79	$17,033.45	0.00386	95.00
13.5 - 14.5	$3,968,046.07	$64,730.58	0.01631	94.64
14.5 - 15.5	$3,960,153.05	$50,487.81	0.01275	93.09
15.5 - 16.5	$3,694,179.80	$54,627.89	0.01479	91.91
16.5 - 17.5	$3,466,398.39	$26,908.67	0.00776	90.55
17.5 - 18.5	$3,245,108.89	$78,120.94	0.02407	89.85
18.5 - 19.5	$3,231,140.62	$85,704.42	0.02652	87.68
19.5 - 20.5	$2,678,784.67	$91,222.09	0.03405	85.36
20.5 - 21.5	$2,481,991.17	$52,329.87	0.02108	82.45
21.5 - 22.5	$2,373,365.64	$19,099.28	0.00805	80.71
22.5 - 23.5	$2,364,945.37	$26,771.47	0.01132	80.06
23.5 - 24.5	$2,194,972.98	$26,834.55	0.01223	79.16
24.5 - 25.5	$1,902,054.62	$55,708.75	0.02929	78.19
25.5 - 26.5	$1,643,090.52	$30,713.05	0.01869	75.90
26.5 - 27.5	$1,331,864.76	$26,782.27	0.02011	74.48
27.5 - 28.5	$1,235,588.73	$42,288.47	0.03423	72.98
28.5 - 29.5	$1,058,384.55	$33,971.12	0.03210	70.48
29.5 - 30.5	$845,315.04	$87,664.03	0.10371	68.22
30.5 - 31.5	$440,338.53	$65,845.78	0.14953	61.15
31.5 - 32.5	$228,463.76	$74,348.86	0.32543	52.00
32.5 - 33.5	$146,788.81	$55,809.12	0.38020	35.08
33.5 - 34.5	$90,979.69	$37,035.96	0.40708	21.74

Washington Water Service Company

All Divisions

332.00

Original And Smooth Survivor Curves



Appendix A

Washington Water Service Company
All Divisions
332.00

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1972 TO 2023

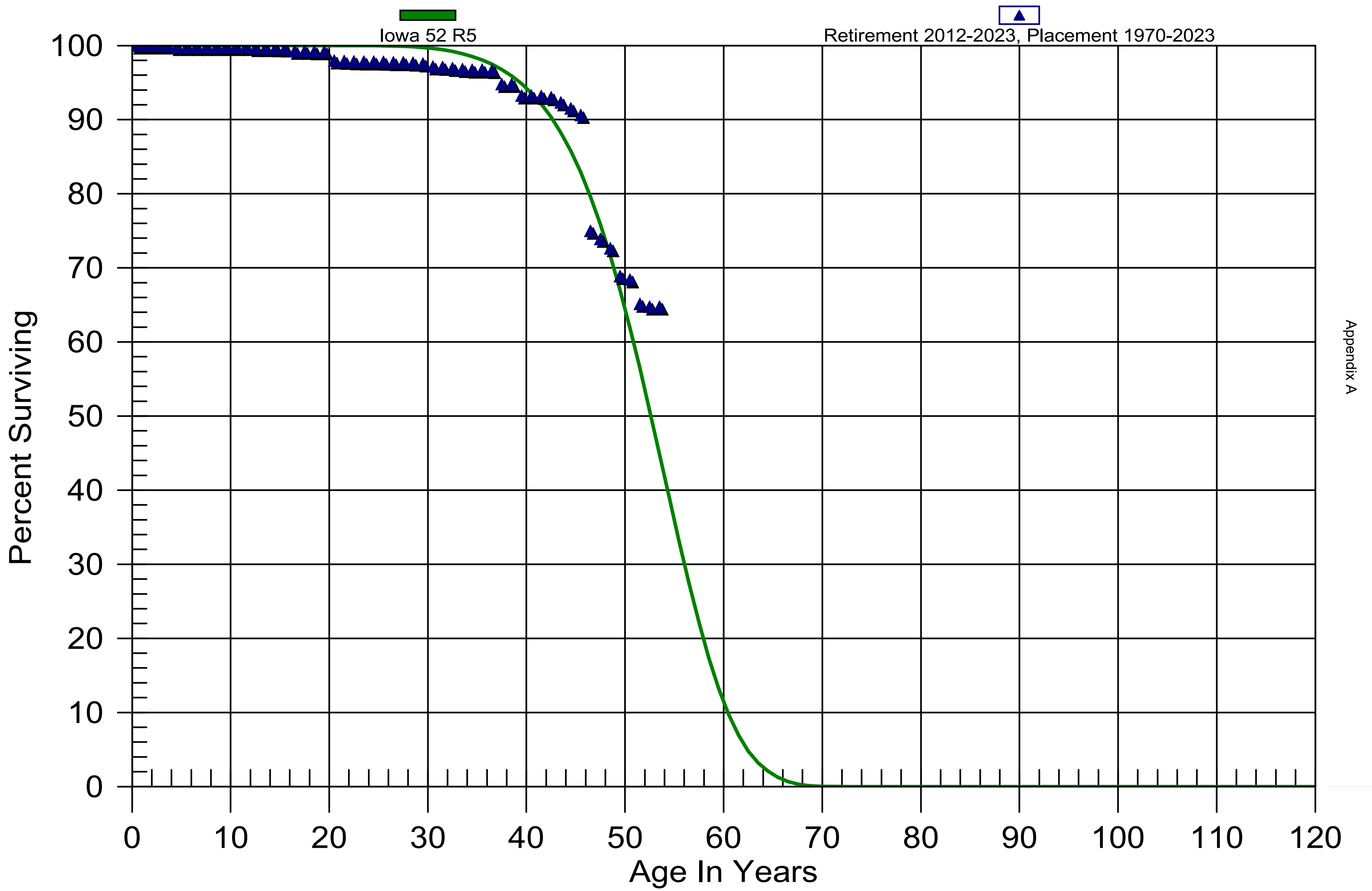
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$7,466,813.66	$0.00	0.00000	100.00
0.5 - 1.5	$7,181,459.59	$0.00	0.00000	100.00
1.5 - 2.5	$7,312,702.06	$8,875.47	0.00121	100.00
2.5 - 3.5	$7,547,246.31	$8,327.62	0.00110	99.88
3.5 - 4.5	$7,853,565.25	$0.00	0.00000	99.77
4.5 - 5.5	$7,485,394.26	$2,249.76	0.00030	99.77
5.5 - 6.5	$8,124,161.01	$0.00	0.00000	99.74
6.5 - 7.5	$7,430,686.87	$8,555.95	0.00115	99.74
7.5 - 8.5	$7,253,252.86	$521.77	0.00007	99.62
8.5 - 9.5	$6,461,378.94	$13,024.49	0.00202	99.62
9.5 - 10.5	$6,303,174.81	$8,246.60	0.00131	99.42
10.5 - 11.5	$5,914,864.45	$29,661.32	0.00501	99.29
11.5 - 12.5	$4,764,550.76	$14,062.48	0.00295	98.79
12.5 - 13.5	$4,867,136.46	$9,247.47	0.00190	98.50
13.5 - 14.5	$4,922,642.89	$0.00	0.00000	98.31
14.5 - 15.5	$4,308,443.94	$12,651.87	0.00294	98.31
15.5 - 16.5	$3,702,837.22	$34,730.39	0.00938	98.02
16.5 - 17.5	$3,033,630.38	$0.00	0.00000	97.10
17.5 - 18.5	$2,033,485.18	$10,357.33	0.00509	97.10
18.5 - 19.5	$1,770,535.75	$4,153.89	0.00235	96.61
19.5 - 20.5	$1,543,216.83	$14,978.93	0.00971	96.38
20.5 - 21.5	$1,155,708.25	$1,776.00	0.00154	95.44
21.5 - 22.5	$1,108,415.24	$1,702.57	0.00154	95.30
22.5 - 23.5	$1,085,575.01	$11,579.70	0.01067	95.15
23.5 - 24.5	$1,020,433.97	$17,377.21	0.01703	94.14
24.5 - 25.5	$607,552.55	$10,339.05	0.01702	92.53
25.5 - 26.5	$11,690.23	$4,269.16	0.36519	90.96
26.5 - 27.5	$5,653.00	$341.26	0.06037	57.74
27.5 - 28.5	$1,072.01	$526.01	0.49068	54.26
28.5 - 29.5	$546.00	$250.00	0.45788	27.63
29.5 - 30.5	$531.00	$0.00	0.00000	14.98
30.5 - 31.5	$531.00	$0.00	0.00000	14.98
31.5 - 32.5	$531.00	$296.00	0.55744	14.98
32.5 - 33.5	$235.00	$0.00	0.00000	6.63

Washington Water Service Company

All Divisions

342.00

Original And Smooth Survivor Curves



Washington Water Service Company
All Divisions
342.00

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1970 TO 2023

Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$2,043,018.86	$0.00	0.00000	100.00
0.5 - 1.5	$2,013,251.68	$0.00	0.00000	100.00
1.5 - 2.5	$1,890,081.79	$0.00	0.00000	100.00
2.5 - 3.5	$1,957,914.33	$0.00	0.00000	100.00
3.5 - 4.5	$1,884,222.01	$3,917.60	0.00208	100.00
4.5 - 5.5	$2,096,883.54	$0.00	0.00000	99.79
5.5 - 6.5	$2,037,003.03	$0.00	0.00000	99.79
6.5 - 7.5	$1,525,639.70	$0.00	0.00000	99.79
7.5 - 8.5	$1,541,072.04	$0.00	0.00000	99.79
8.5 - 9.5	$1,994,268.70	$0.00	0.00000	99.79
9.5 - 10.5	$2,036,821.34	$0.00	0.00000	99.79
10.5 - 11.5	$2,077,779.85	$0.00	0.00000	99.79
11.5 - 12.5	$2,167,828.97	$3,348.17	0.00154	99.79
12.5 - 13.5	$2,346,911.55	$0.00	0.00000	99.64
13.5 - 14.5	$2,299,279.51	$506.53	0.00022	99.64
14.5 - 15.5	$3,053,166.66	$1,275.00	0.00042	99.62
15.5 - 16.5	$3,001,124.10	$9,736.97	0.00324	99.57
16.5 - 17.5	$3,097,525.67	$0.00	0.00000	99.25
17.5 - 18.5	$3,010,940.98	$1,532.82	0.00051	99.25
18.5 - 19.5	$3,523,319.37	$0.00	0.00000	99.20
19.5 - 20.5	$3,512,442.15	$43,569.00	0.01240	99.20
20.5 - 21.5	$3,016,242.39	$1,703.67	0.00056	97.97
21.5 - 22.5	$2,933,689.03	$1,683.13	0.00057	97.91
22.5 - 23.5	$2,767,621.54	$998.22	0.00036	97.86
23.5 - 24.5	$2,822,219.48	$0.00	0.00000	97.82
24.5 - 25.5	$2,693,549.72	$900.48	0.00033	97.82
25.5 - 26.5	$2,497,722.20	$1,268.21	0.00051	97.79
26.5 - 27.5	$1,639,034.54	$0.00	0.00000	97.74
27.5 - 28.5	$1,807,879.58	$1,325.95	0.00073	97.74
28.5 - 29.5	$1,429,361.68	$1,635.64	0.00114	97.67
29.5 - 30.5	$1,356,381.79	$5,392.47	0.00398	97.56
30.5 - 31.5	$853,052.83	$622.56	0.00073	97.17
31.5 - 32.5	$700,438.27	$1,088.39	0.00155	97.10
32.5 - 33.5	$740,781.88	$976.65	0.00132	96.95
33.5 - 34.5	$779,997.79	$788.52	0.00101	96.82
34.5 - 35.5	$764,783.27	$0.00	0.00000	96.72
35.5 - 36.5	$605,570.98	$263.82	0.00044	96.72

Washington Water Service Company
All Divisions
342.00

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1970 TO 2023

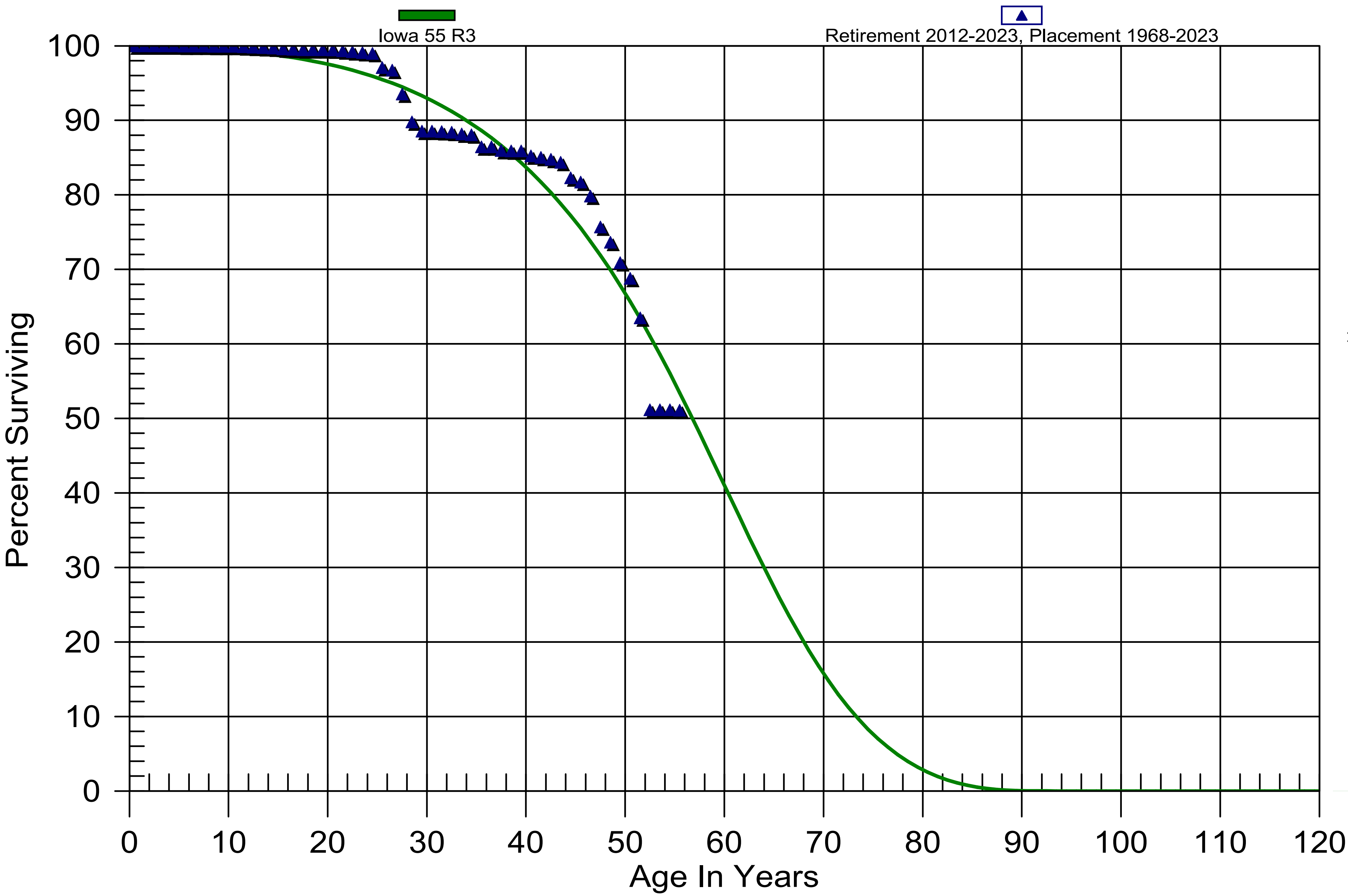
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	$592,055.16	$11,547.15	0.01950	96.68
37.5 - 38.5	$579,363.01	$0.00	0.00000	94.79
38.5 - 39.5	$548,539.83	$8,976.00	0.01636	94.79
39.5 - 40.5	$371,836.85	$0.00	0.00000	93.24
40.5 - 41.5	$397,538.85	$258.63	0.00065	93.24
41.5 - 42.5	$367,931.11	$641.29	0.00174	93.18
42.5 - 43.5	$306,977.97	$2,297.95	0.00749	93.02
43.5 - 44.5	$187,556.24	$1,632.17	0.00870	92.32
44.5 - 45.5	$138,159.31	$1,352.23	0.00979	91.52
45.5 - 46.5	$85,599.44	$14,777.30	0.17263	90.62
46.5 - 47.5	$70,822.14	$1,010.03	0.01426	74.98
47.5 - 48.5	$62,306.56	$1,087.80	0.01746	73.91
48.5 - 49.5	$61,218.76	$3,151.82	0.05148	72.62
49.5 - 50.5	$45,458.37	$305.53	0.00672	68.88
50.5 - 51.5	$37,016.25	$1,782.35	0.04815	68.42
51.5 - 52.5	$27,788.71	$156.88	0.00565	65.12
52.5 - 53.5	$4,874.89	$0.00	0.00000	64.76

Washington Water Service Company

All Divisions

343.10, 343.20, 343.30, 343.40, 343.50, 343.60

Original And Smooth Survivor Curves



Washington Water Service Company
All Divisions
343.10, 343.20, 343.30, 343.40, 343.50, 343.60

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1968 TO 2023

Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$19,151,520.14	$0.00	0.00000	100.00
0.5 - 1.5	$16,538,744.98	$38.54	0.00000	100.00
1.5 - 2.5	$14,311,541.74	$23.13	0.00000	100.00
2.5 - 3.5	$14,847,066.66	$0.00	0.00000	100.00
3.5 - 4.5	$16,325,102.59	$3,255.88	0.00020	100.00
4.5 - 5.5	$17,927,621.56	$2,567.33	0.00014	99.98
5.5 - 6.5	$18,581,068.42	$837.61	0.00005	99.97
6.5 - 7.5	$18,283,379.91	$0.00	0.00000	99.96
7.5 - 8.5	$17,848,938.04	$3,993.03	0.00022	99.96
8.5 - 9.5	$17,529,488.94	$0.00	0.00000	99.94
9.5 - 10.5	$16,876,251.44	$0.00	0.00000	99.94
10.5 - 11.5	$16,335,330.75	$9,253.33	0.00057	99.94
11.5 - 12.5	$16,462,189.79	$9,680.75	0.00059	99.88
12.5 - 13.5	$15,932,987.16	$12,794.22	0.00080	99.82
13.5 - 14.5	$14,827,085.93	$7,098.53	0.00048	99.74
14.5 - 15.5	$13,634,208.96	$17,135.54	0.00126	99.70
15.5 - 16.5	$11,774,657.43	$6,826.52	0.00058	99.57
16.5 - 17.5	$9,500,151.99	$3,906.76	0.00041	99.51
17.5 - 18.5	$8,030,212.36	$0.00	0.00000	99.47
18.5 - 19.5	$7,698,469.98	$625.30	0.00008	99.47
19.5 - 20.5	$7,269,930.92	$2,765.62	0.00038	99.46
20.5 - 21.5	$6,913,980.07	$6,457.57	0.00093	99.43
21.5 - 22.5	$6,255,812.08	$7,587.25	0.00121	99.33
22.5 - 23.5	$5,917,175.53	$6,869.50	0.00116	99.21
23.5 - 24.5	$5,552,959.98	$5,932.09	0.00107	99.10
24.5 - 25.5	$5,279,561.88	$102,105.35	0.01934	98.99
25.5 - 26.5	$5,190,305.40	$19,366.04	0.00373	97.08
26.5 - 27.5	$3,985,728.77	$131,798.82	0.03307	96.71
27.5 - 28.5	$3,662,340.20	$145,904.90	0.03984	93.52
28.5 - 29.5	$3,260,469.74	$45,194.68	0.01386	89.79
29.5 - 30.5	$3,275,154.34	$562.96	0.00017	88.55
30.5 - 31.5	$3,053,321.76	$1,477.32	0.00048	88.53
31.5 - 32.5	$2,951,038.40	$2,939.34	0.00100	88.49
32.5 - 33.5	$2,790,503.84	$6,998.66	0.00251	88.40
33.5 - 34.5	$2,790,814.79	$4,147.11	0.00149	88.18
34.5 - 35.5	$2,475,781.72	$44,872.40	0.01812	88.05
35.5 - 36.5	$2,233,416.16	$362.67	0.00016	86.45

Washington Water Service Company
All Divisions
343.10, 343.20, 343.30, 343.40, 343.50, 343.60

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1968 TO 2023

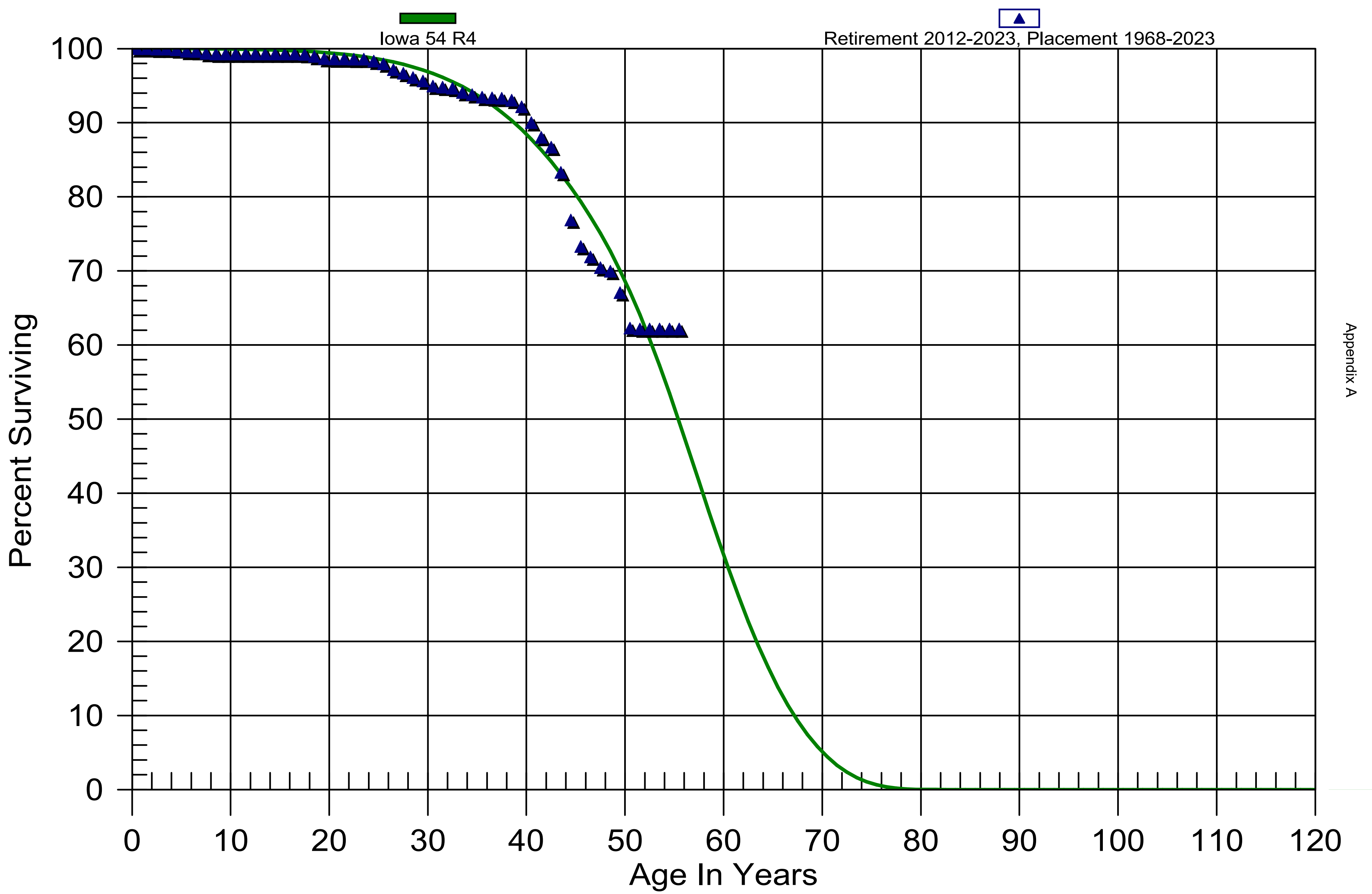
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	$2,105,646.96	$11,775.18	0.00559	86.44
37.5 - 38.5	$1,766,196.86	$1,271.44	0.00072	85.95
38.5 - 39.5	$1,620,432.71	$0.00	0.00000	85.89
39.5 - 40.5	$1,461,505.15	$11,204.03	0.00767	85.89
40.5 - 41.5	$1,437,917.79	$3,762.26	0.00262	85.23
41.5 - 42.5	$955,993.46	$2,813.14	0.00294	85.01
42.5 - 43.5	$900,182.60	$4,112.19	0.00457	84.76
43.5 - 44.5	$712,218.25	$17,513.77	0.02459	84.37
44.5 - 45.5	$616,017.88	$4,318.23	0.00701	82.30
45.5 - 46.5	$467,903.84	$10,825.05	0.02314	81.72
46.5 - 47.5	$410,072.44	$21,336.42	0.05203	79.83
47.5 - 48.5	$363,502.36	$9,820.97	0.02702	75.68
48.5 - 49.5	$316,127.47	$11,741.84	0.03714	73.63
49.5 - 50.5	$268,159.25	$7,988.55	0.02979	70.90
50.5 - 51.5	$237,754.11	$18,321.12	0.07706	68.79
51.5 - 52.5	$219,432.99	$42,617.90	0.19422	63.48
52.5 - 53.5	$157,114.35	$0.00	0.00000	51.16
53.5 - 54.5	$157,114.35	$0.00	0.00000	51.16
54.5 - 55.5	$157,114.35	$153.23	0.00098	51.16

Washington Water Service Company

All Divisions

345.00 SERVICES

Original And Smooth Survivor Curves



Appendix A

Washington Water Service Company
All Divisions
345.00 SERVICES

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1968 TO 2023

Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$4,685,472.53	$0.00	0.00000	100.00
0.5 - 1.5	$4,202,992.56	$0.00	0.00000	100.00
1.5 - 2.5	$3,708,467.75	$2,819.16	0.00076	100.00
2.5 - 3.5	$3,156,791.28	$0.00	0.00000	99.92
3.5 - 4.5	$2,778,590.29	$2,491.53	0.00090	99.92
4.5 - 5.5	$2,238,523.88	$4,478.31	0.00200	99.83
5.5 - 6.5	$1,958,468.47	$319.76	0.00016	99.63
6.5 - 7.5	$1,775,427.81	$4,848.06	0.00273	99.62
7.5 - 8.5	$1,631,726.62	$1,241.14	0.00076	99.35
8.5 - 9.5	$1,567,557.81	$0.00	0.00000	99.27
9.5 - 10.5	$1,454,440.61	$0.00	0.00000	99.27
10.5 - 11.5	$1,555,056.96	$0.00	0.00000	99.27
11.5 - 12.5	$1,786,061.21	$0.00	0.00000	99.27
12.5 - 13.5	$2,049,035.14	$0.00	0.00000	99.27
13.5 - 14.5	$2,151,806.34	$0.00	0.00000	99.27
14.5 - 15.5	$2,530,149.65	$0.00	0.00000	99.27
15.5 - 16.5	$2,644,572.38	$0.00	0.00000	99.27
16.5 - 17.5	$2,494,278.41	$1,761.34	0.00071	99.27
17.5 - 18.5	$2,472,545.57	$6,612.86	0.00267	99.20
18.5 - 19.5	$3,007,282.70	$8,102.00	0.00269	98.94
19.5 - 20.5	$3,025,757.16	$2,320.12	0.00077	98.67
20.5 - 21.5	$3,011,525.67	$0.00	0.00000	98.59
21.5 - 22.5	$3,028,718.39	$415.40	0.00014	98.59
22.5 - 23.5	$2,839,242.90	$242.63	0.00009	98.58
23.5 - 24.5	$2,530,674.55	$6,390.85	0.00253	98.57
24.5 - 25.5	$2,183,288.25	$8,819.29	0.00404	98.32
25.5 - 26.5	$2,055,145.36	$15,964.28	0.00777	97.93
26.5 - 27.5	$1,581,968.22	$8,209.16	0.00519	97.16
27.5 - 28.5	$1,373,757.92	$8,135.07	0.00592	96.66
28.5 - 29.5	$1,275,668.94	$6,137.65	0.00481	96.09
29.5 - 30.5	$1,162,942.93	$8,469.76	0.00728	95.63
30.5 - 31.5	$591,327.65	$861.47	0.00146	94.93
31.5 - 32.5	$595,140.22	$852.20	0.00143	94.79
32.5 - 33.5	$560,156.66	$3,435.27	0.00613	94.66
33.5 - 34.5	$469,875.82	$1,488.87	0.00317	94.07
34.5 - 35.5	$407,918.50	$1,499.29	0.00368	93.78
35.5 - 36.5	$388,812.49	$325.53	0.00084	93.43

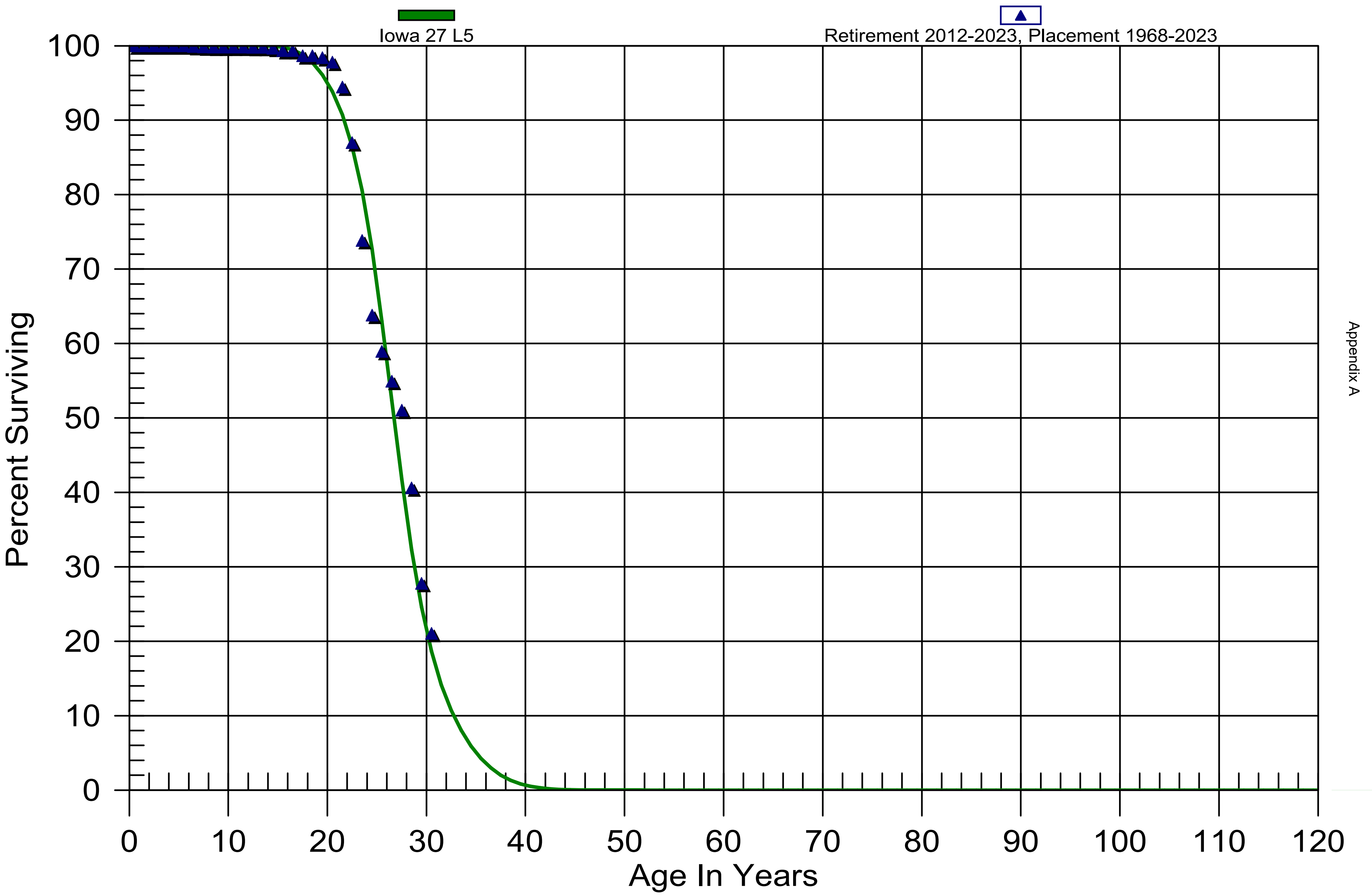
Washington Water Service Company
All Divisions
345.00 SERVICES

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1968 TO 2023

Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	$324,215.97	$222.96	0.00069	93.35
37.5 - 38.5	$276,938.57	$771.24	0.00278	93.29
38.5 - 39.5	$242,521.33	$2,315.22	0.00955	93.03
39.5 - 40.5	$223,673.11	$5,189.19	0.02320	92.14
40.5 - 41.5	$203,847.92	$4,463.98	0.02190	90.00
41.5 - 42.5	$188,401.03	$2,836.06	0.01505	88.03
42.5 - 43.5	$151,914.61	$5,969.66	0.03930	86.71
43.5 - 44.5	$97,093.27	$7,500.97	0.07726	83.30
44.5 - 45.5	$74,312.40	$3,465.61	0.04664	76.87
45.5 - 46.5	$61,559.06	$1,178.90	0.01915	73.28
46.5 - 47.5	$88,080.83	$1,775.23	0.02015	71.88
47.5 - 48.5	$86,305.60	$583.81	0.00676	70.43
48.5 - 49.5	$85,721.79	$3,536.04	0.04125	69.95
49.5 - 50.5	$54,570.61	$3,897.88	0.07143	67.07
50.5 - 51.5	$50,672.73	$99.35	0.00196	62.28
51.5 - 52.5	$50,573.38	$0.00	0.00000	62.15
52.5 - 53.5	$50,573.38	$0.00	0.00000	62.15
53.5 - 54.5	$50,573.38	$0.00	0.00000	62.15
54.5 - 55.5	$50,573.38	$0.00	0.00000	62.15

Washington Water Service Company

All Divisions
346.00 METERS
Original And Smooth Survivor Curves



Appendix A

Washington Water Service Company
All Divisions
346.00 METERS

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1968 TO 2023

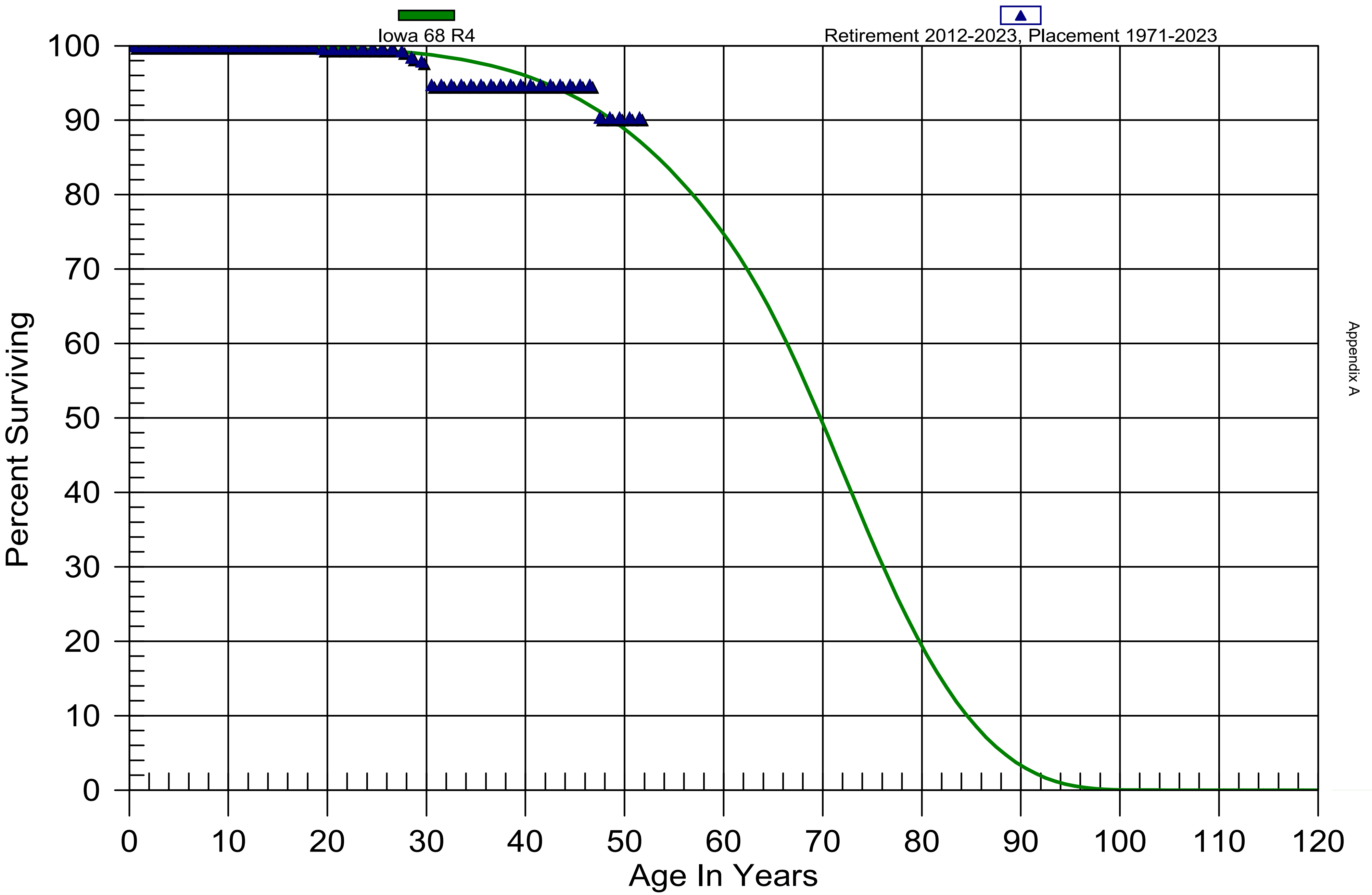
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$6,171,211.48	$0.00	0.00000	100.00
0.5 - 1.5	$6,755,660.07	$0.00	0.00000	100.00
1.5 - 2.5	$7,086,829.18	$0.00	0.00000	100.00
2.5 - 3.5	$7,022,976.59	$0.00	0.00000	100.00
3.5 - 4.5	$7,135,970.42	$1,470.74	0.00021	100.00
4.5 - 5.5	$7,051,836.13	$208.18	0.00003	99.98
5.5 - 6.5	$6,681,847.54	$6,111.09	0.00091	99.98
6.5 - 7.5	$6,158,654.29	$2,382.00	0.00039	99.89
7.5 - 8.5	$5,830,422.00	$2,293.64	0.00039	99.85
8.5 - 9.5	$5,567,028.15	$0.00	0.00000	99.81
9.5 - 10.5	$5,146,665.57	$116.23	0.00002	99.81
10.5 - 11.5	$4,422,964.31	$0.00	0.00000	99.80
11.5 - 12.5	$3,830,262.67	$445.17	0.00012	99.80
12.5 - 13.5	$3,159,910.86	$675.09	0.00021	99.79
13.5 - 14.5	$2,553,383.71	$2,993.32	0.00117	99.77
14.5 - 15.5	$2,321,227.02	$7,295.46	0.00314	99.65
15.5 - 16.5	$1,941,415.93	$0.00	0.00000	99.34
16.5 - 17.5	$1,408,058.39	$9,599.95	0.00682	99.34
17.5 - 18.5	$1,282,268.37	$0.00	0.00000	98.66
18.5 - 19.5	$1,278,243.05	$3,551.89	0.00278	98.66
19.5 - 20.5	$1,173,836.28	$7,268.67	0.00619	98.39
20.5 - 21.5	$1,025,412.43	$34,873.86	0.03401	97.78
21.5 - 22.5	$886,392.41	$70,227.23	0.07923	94.46
22.5 - 23.5	$772,477.88	$116,651.56	0.15101	86.97
23.5 - 24.5	$606,706.57	$82,406.26	0.13583	73.84
24.5 - 25.5	$467,993.34	$35,801.35	0.07650	63.81
25.5 - 26.5	$407,768.53	$27,760.88	0.06808	58.93
26.5 - 27.5	$289,369.81	$20,471.24	0.07074	54.92
27.5 - 28.5	$243,251.82	$49,753.81	0.20454	51.03
28.5 - 29.5	$168,619.73	$53,261.06	0.31586	40.59
29.5 - 30.5	$94,085.67	$22,710.83	0.24138	27.77

Washington Water Service Company

All Divisions

348.00 HYDRANTS

Original And Smooth Survivor Curves



Washington Water Service Company
All Divisions
348.00 HYDRANTS

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1971 TO 2023

Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$1,376,650.79	$0.00	0.00000	100.00
0.5 - 1.5	$1,212,590.59	$0.00	0.00000	100.00
1.5 - 2.5	$1,067,578.89	$0.00	0.00000	100.00
2.5 - 3.5	$1,111,184.68	$0.00	0.00000	100.00
3.5 - 4.5	$1,094,596.27	$0.00	0.00000	100.00
4.5 - 5.5	$1,426,374.97	$0.00	0.00000	100.00
5.5 - 6.5	$1,637,293.60	$0.00	0.00000	100.00
6.5 - 7.5	$1,575,575.71	$0.00	0.00000	100.00
7.5 - 8.5	$1,552,584.06	$0.00	0.00000	100.00
8.5 - 9.5	$1,531,382.90	$0.00	0.00000	100.00
9.5 - 10.5	$1,500,828.46	$0.00	0.00000	100.00
10.5 - 11.5	$1,472,253.20	$0.00	0.00000	100.00
11.5 - 12.5	$1,443,797.38	$0.00	0.00000	100.00
12.5 - 13.5	$1,460,104.72	$0.00	0.00000	100.00
13.5 - 14.5	$1,400,653.87	$0.00	0.00000	100.00
14.5 - 15.5	$1,317,063.84	$0.00	0.00000	100.00
15.5 - 16.5	$1,246,228.22	$0.00	0.00000	100.00
16.5 - 17.5	$818,860.74	$0.00	0.00000	100.00
17.5 - 18.5	$574,816.51	$0.00	0.00000	100.00
18.5 - 19.5	$630,111.84	$2,487.97	0.00395	100.00
19.5 - 20.5	$612,485.81	$0.00	0.00000	99.61
20.5 - 21.5	$611,682.21	$0.00	0.00000	99.61
21.5 - 22.5	$614,429.35	$0.00	0.00000	99.61
22.5 - 23.5	$606,562.96	$0.00	0.00000	99.61
23.5 - 24.5	$585,192.08	$0.00	0.00000	99.61
24.5 - 25.5	$519,305.78	$0.00	0.00000	99.61
25.5 - 26.5	$499,587.93	$0.00	0.00000	99.61
26.5 - 27.5	$390,523.90	$1,229.86	0.00315	99.61
27.5 - 28.5	$373,667.58	$3,298.12	0.00883	99.29
28.5 - 29.5	$290,589.79	$1,459.15	0.00502	98.42
29.5 - 30.5	$268,540.73	$8,698.46	0.03239	97.92
30.5 - 31.5	$169,996.00	$0.00	0.00000	94.75
31.5 - 32.5	$134,955.00	$0.00	0.00000	94.75
32.5 - 33.5	$110,410.00	$0.00	0.00000	94.75
33.5 - 34.5	$80,715.00	$0.00	0.00000	94.75
34.5 - 35.5	$69,550.00	$0.00	0.00000	94.75
35.5 - 36.5	$68,006.00	$0.00	0.00000	94.75

Washington Water Service Company
All Divisions
348.00 HYDRANTS

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1971 TO 2023

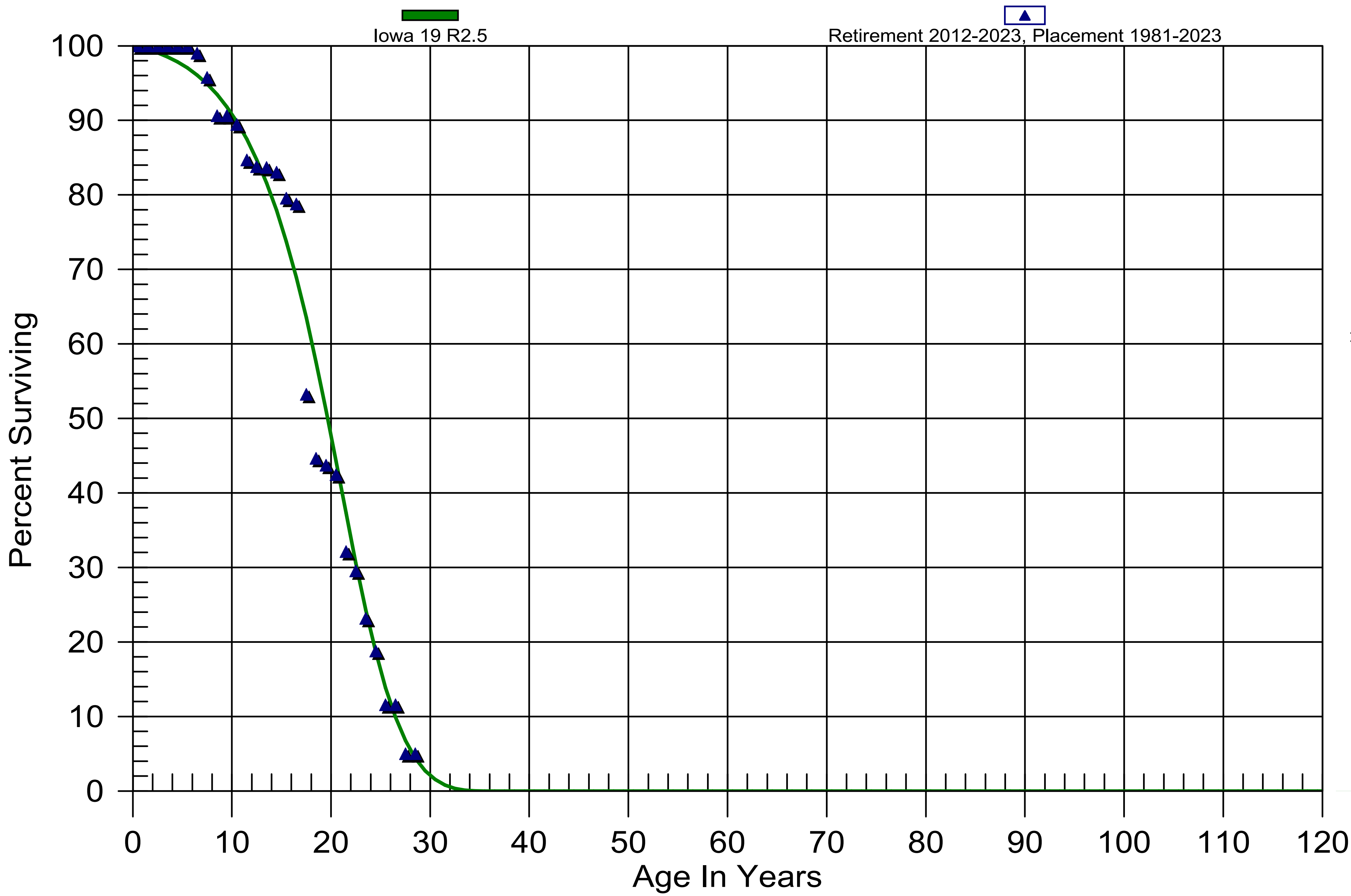
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	$55,087.00	$0.00	0.00000	94.75
37.5 - 38.5	$43,522.00	$0.00	0.00000	94.75
38.5 - 39.5	$39,418.00	$0.00	0.00000	94.75
39.5 - 40.5	$26,782.00	$0.00	0.00000	94.75
40.5 - 41.5	$26,957.00	$0.00	0.00000	94.75
41.5 - 42.5	$9,957.00	$0.00	0.00000	94.75
42.5 - 43.5	$8,263.00	$0.00	0.00000	94.75
43.5 - 44.5	$8,263.00	$0.00	0.00000	94.75
44.5 - 45.5	$8,263.00	$0.00	0.00000	94.75
45.5 - 46.5	$8,263.00	$0.00	0.00000	94.75
46.5 - 47.5	$7,302.00	$337.77	0.04626	94.75
47.5 - 48.5	$5,971.23	$0.00	0.00000	90.37
48.5 - 49.5	$4,460.23	$0.00	0.00000	90.37
49.5 - 50.5	$3,002.23	$0.00	0.00000	90.37
50.5 - 51.5	$2,094.23	$0.00	0.00000	90.37

Washington Water Service Company

All Divisions

372.00 OFFICE FURNITURE & EQUIPMENT

Original And Smooth Survivor Curves

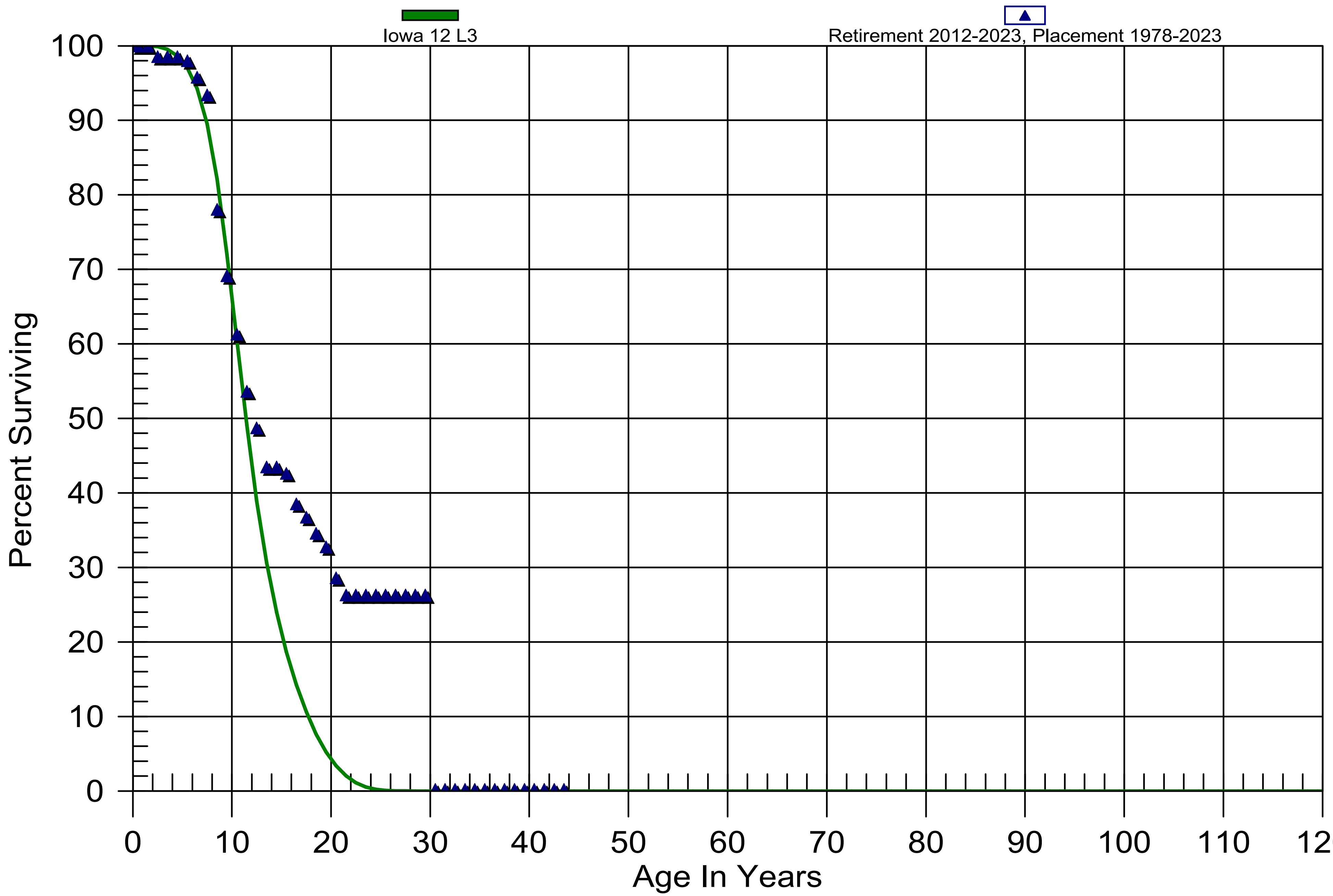


Washington Water Service Company
All Divisions
372.00 OFFICE FURNITURE & EQUIPMENT

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1981 TO 2023

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$380,940.26	$0.00	0.00000	100.00
0.5 - 1.5	$395,726.75	$0.00	0.00000	100.00
1.5 - 2.5	$373,366.58	$0.00	0.00000	100.00
2.5 - 3.5	$374,078.04	$0.00	0.00000	100.00
3.5 - 4.5	$504,841.40	$0.00	0.00000	100.00
4.5 - 5.5	$566,778.08	$0.00	0.00000	100.00
5.5 - 6.5	$534,069.93	$5,338.87	0.01000	100.00
6.5 - 7.5	$530,155.10	$17,343.29	0.03271	99.00
7.5 - 8.5	$579,126.11	$31,032.23	0.05358	95.76
8.5 - 9.5	$577,986.63	$0.00	0.00000	90.63
9.5 - 10.5	$532,054.67	$7,041.81	0.01324	90.63
10.5 - 11.5	$593,055.19	$31,579.91	0.05325	89.43
11.5 - 12.5	$642,616.53	$6,665.13	0.01037	84.67
12.5 - 13.5	$637,655.66	$840.23	0.00132	83.79
13.5 - 14.5	$605,417.29	$4,684.24	0.00774	83.68
14.5 - 15.5	$598,708.27	$25,105.04	0.04193	83.03
15.5 - 16.5	$430,308.49	$4,261.69	0.00990	79.55
16.5 - 17.5	$347,701.96	$112,771.71	0.32433	78.76
17.5 - 18.5	$237,989.01	$38,408.57	0.16139	53.22
18.5 - 19.5	$174,797.29	$3,528.38	0.02019	44.63
19.5 - 20.5	$126,713.01	$3,739.60	0.02951	43.73
20.5 - 21.5	$112,159.30	$27,232.38	0.24280	42.44
21.5 - 22.5	$62,778.93	$5,108.76	0.08138	32.13
22.5 - 23.5	$16,169.89	$3,486.05	0.21559	29.52
23.5 - 24.5	$966.00	$183.00	0.18944	23.15
24.5 - 25.5	$1,068.00	$409.00	0.38296	18.77
25.5 - 26.5	$659.00	$0.00	0.00000	11.58
26.5 - 27.5	$659.00	$374.00	0.56753	11.58
27.5 - 28.5	$285.00	$0.00	0.00000	5.01

Washington Water Service Company
All Divisions
373.00 TRANSPORTATION EQUIPMENT
Original And Smooth Survivor Curves



Appendix A

Washington Water Service Company
All Divisions
373.00 TRANSPORTATION EQUIPMENT

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1978 TO 2023

Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$4,443,080.70	$0.00	0.00000	100.00
0.5 - 1.5	$4,160,071.90	$0.00	0.00000	100.00
1.5 - 2.5	$4,127,662.76	$60,278.59	0.01460	100.00
2.5 - 3.5	$3,839,018.32	$0.00	0.00000	98.54
3.5 - 4.5	$3,464,419.49	$0.00	0.00000	98.54
4.5 - 5.5	$3,539,879.32	$19,363.61	0.00547	98.54
5.5 - 6.5	$3,530,862.40	$79,847.27	0.02261	98.00
6.5 - 7.5	$2,475,838.06	$61,476.52	0.02483	95.78
7.5 - 8.5	$2,218,393.86	$364,598.69	0.16435	93.41
8.5 - 9.5	$1,907,200.85	$217,490.67	0.11404	78.05
9.5 - 10.5	$1,652,359.08	$187,403.72	0.11342	69.15
10.5 - 11.5	$1,485,803.00	$186,031.76	0.12521	61.31
11.5 - 12.5	$1,258,825.75	$115,063.81	0.09141	53.63
12.5 - 13.5	$1,151,558.97	$123,660.04	0.10738	48.73
13.5 - 14.5	$1,002,155.16	$0.00	0.00000	43.50
14.5 - 15.5	$1,021,785.39	$20,500.83	0.02006	43.50
15.5 - 16.5	$939,821.83	$90,219.22	0.09600	42.63
16.5 - 17.5	$796,107.55	$36,953.65	0.04642	38.53
17.5 - 18.5	$483,157.61	$28,612.05	0.05922	36.75
18.5 - 19.5	$480,636.39	$25,023.43	0.05206	34.57
19.5 - 20.5	$432,182.16	$54,667.77	0.12649	32.77
20.5 - 21.5	$336,993.74	$27,467.36	0.08151	28.62
21.5 - 22.5	$137,800.02	$0.00	0.00000	26.29
22.5 - 23.5	$137,800.02	$0.00	0.00000	26.29
23.5 - 24.5	$113,926.58	$0.00	0.00000	26.29
24.5 - 25.5	$76,944.12	$0.00	0.00000	26.29
25.5 - 26.5	$76,944.12	$0.00	0.00000	26.29
26.5 - 27.5	$74,667.12	$0.00	0.00000	26.29
27.5 - 28.5	$56,667.12	$0.00	0.00000	26.29
28.5 - 29.5	$56,667.12	$0.00	0.00000	26.29
29.5 - 30.5	$57,167.12	$56,667.12	0.99125	26.29
30.5 - 31.5	$500.00	$0.00	0.00000	0.23
31.5 - 32.5	$500.00	$0.00	0.00000	0.23
32.5 - 33.5	$500.00	$0.00	0.00000	0.23
33.5 - 34.5	$1,254.00	$0.00	0.00000	0.23
34.5 - 35.5	$1,254.00	$0.00	0.00000	0.23
35.5 - 36.5	$1,254.00	$0.00	0.00000	0.23

Washington Water Service Company
All Divisions
373.00 TRANSPORTATION EQUIPMENT

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1978 TO 2023

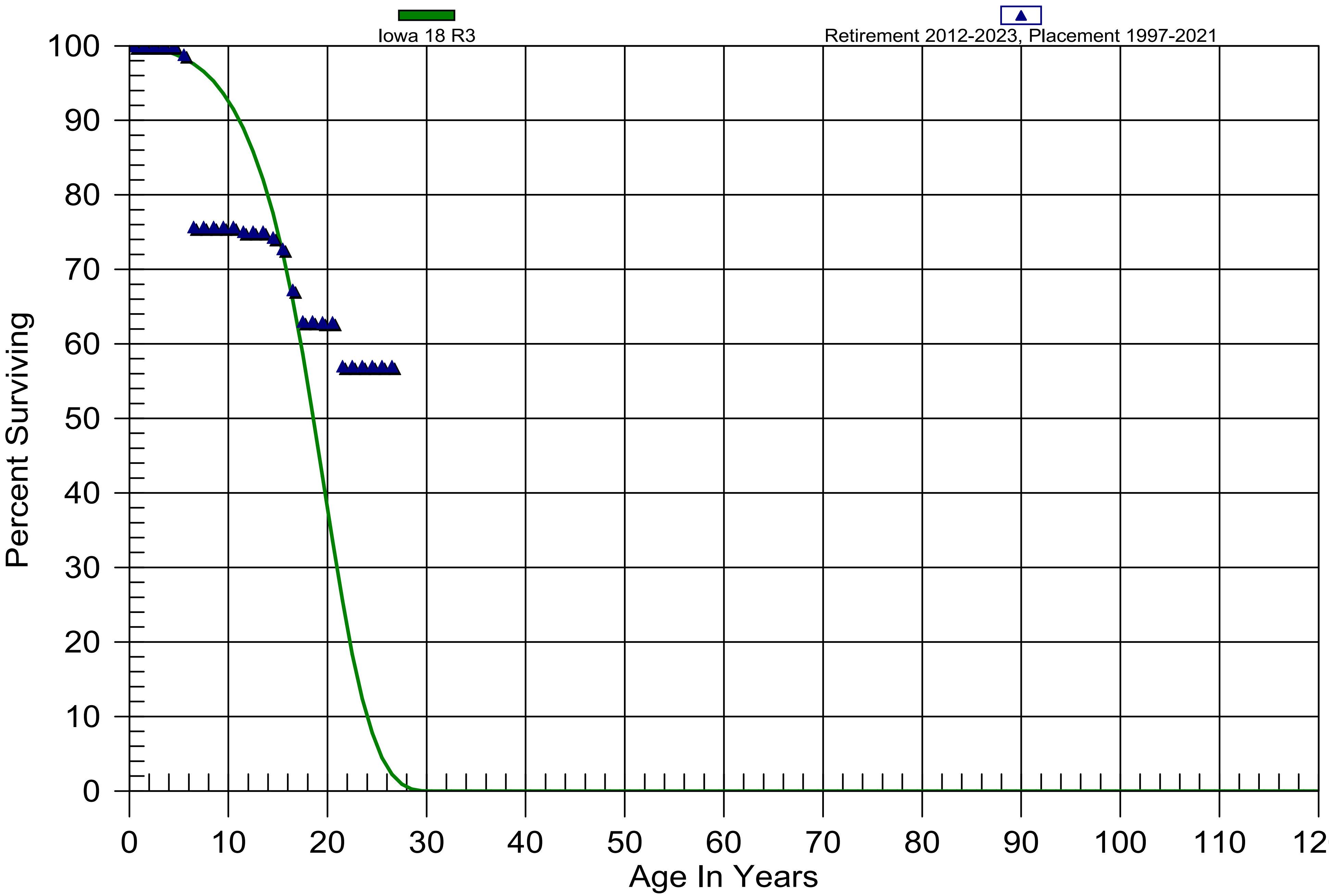
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	$1,254.00	$0.00	0.00000	0.23
37.5 - 38.5	$1,254.00	$0.00	0.00000	0.23
38.5 - 39.5	$1,254.00	$0.00	0.00000	0.23
39.5 - 40.5	$1,254.00	$0.00	0.00000	0.23
40.5 - 41.5	$1,254.00	$0.00	0.00000	0.23
41.5 - 42.5	$754.00	$0.00	0.00000	0.23
42.5 - 43.5	$754.00	$0.00	0.00000	0.23

Washington Water Service Company

All Divisions

376.00 COMMUNICATION EQUIPMENT

Original And Smooth Survivor Curves



Washington Water Service Company
All Divisions
376.00 COMMUNICATION EQUIPMENT

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1997 TO 2021

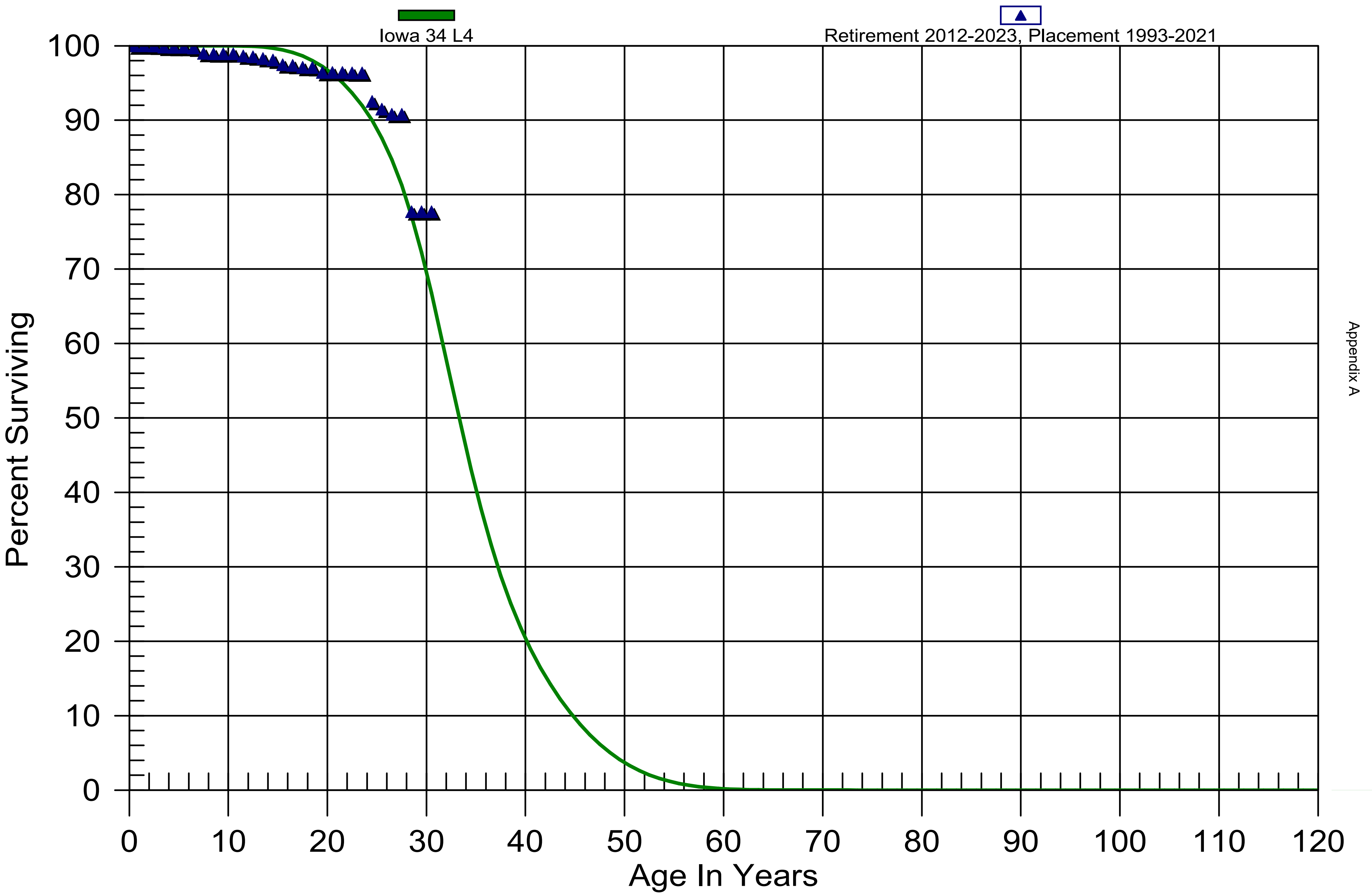
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$222,532.95	$0.00	0.00000	100.00
0.5 - 1.5	$276,370.77	$0.00	0.00000	100.00
1.5 - 2.5	$282,188.27	$0.00	0.00000	100.00
2.5 - 3.5	$188,902.26	$0.00	0.00000	100.00
3.5 - 4.5	$203,263.42	$0.00	0.00000	100.00
4.5 - 5.5	$223,057.38	$2,679.63	0.01201	100.00
5.5 - 6.5	$242,589.15	$56,780.41	0.23406	98.80
6.5 - 7.5	$199,792.57	$0.00	0.00000	75.67
7.5 - 8.5	$142,739.31	$0.00	0.00000	75.67
8.5 - 9.5	$145,264.70	$0.00	0.00000	75.67
9.5 - 10.5	$145,346.86	$0.00	0.00000	75.67
10.5 - 11.5	$148,628.12	$1,205.48	0.00811	75.67
11.5 - 12.5	$160,874.27	$0.00	0.00000	75.06
12.5 - 13.5	$119,651.23	$0.00	0.00000	75.06
13.5 - 14.5	$159,588.73	$1,692.43	0.01060	75.06
14.5 - 15.5	$158,025.90	$3,247.16	0.02055	74.26
15.5 - 16.5	$142,110.01	$10,754.42	0.07568	72.74
16.5 - 17.5	$114,808.79	$7,222.14	0.06291	67.23
17.5 - 18.5	$81,890.85	$0.00	0.00000	63.00
18.5 - 19.5	$62,307.27	$129.60	0.00208	63.00
19.5 - 20.5	$62,177.67	$0.00	0.00000	62.87
20.5 - 21.5	$59,652.28	$5,577.68	0.09350	62.87
21.5 - 22.5	$53,992.44	$0.00	0.00000	56.99
22.5 - 23.5	$53,992.44	$0.00	0.00000	56.99
23.5 - 24.5	$49,942.16	$0.00	0.00000	56.99
24.5 - 25.5	$45,755.00	$0.00	0.00000	56.99
25.5 - 26.5	$0.00	$0.00	0.00000	56.99

Washington Water Service Company

All Divisions

377.00 POWER OPERATED EQUIPMENT

Original And Smooth Survivor Curves



Washington Water Service Company
All Divisions
377.00 POWER OPERATED EQUIPMENT

Observed Life Table
Retirement Expr. 2012 TO 2023
Placement Years 1993 TO 2021

Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$2,103,440.35	$0.00	0.00000	100.00
0.5 - 1.5	$2,448,787.75	$0.00	0.00000	100.00
1.5 - 2.5	$2,556,318.14	$1,319.69	0.00052	100.00
2.5 - 3.5	$2,550,995.09	$3,584.54	0.00141	99.95
3.5 - 4.5	$2,744,813.48	$808.88	0.00029	99.81
4.5 - 5.5	$2,773,341.16	$0.00	0.00000	99.78
5.5 - 6.5	$2,782,949.57	$2,505.00	0.00090	99.78
6.5 - 7.5	$2,607,757.34	$18,489.39	0.00709	99.69
7.5 - 8.5	$2,139,147.54	$1,541.03	0.00072	98.98
8.5 - 9.5	$1,776,191.28	$0.00	0.00000	98.91
9.5 - 10.5	$1,587,870.98	$0.00	0.00000	98.91
10.5 - 11.5	$1,380,321.02	$3,856.50	0.00279	98.91
11.5 - 12.5	$1,209,906.36	$1,420.84	0.00117	98.63
12.5 - 13.5	$953,132.26	$2,141.26	0.00225	98.52
13.5 - 14.5	$1,288,170.32	$2,627.04	0.00204	98.30
14.5 - 15.5	$1,317,918.38	$8,774.31	0.00666	98.10
15.5 - 16.5	$1,070,071.61	$886.92	0.00083	97.44
16.5 - 17.5	$904,018.51	$2,281.71	0.00252	97.36
17.5 - 18.5	$864,206.22	$296.89	0.00034	97.12
18.5 - 19.5	$786,976.42	$5,389.21	0.00685	97.08
19.5 - 20.5	$772,263.09	$0.00	0.00000	96.42
20.5 - 21.5	$768,448.37	$0.00	0.00000	96.42
21.5 - 22.5	$737,990.44	$583.45	0.00079	96.42
22.5 - 23.5	$647,192.85	$0.00	0.00000	96.34
23.5 - 24.5	$639,660.80	$25,340.08	0.03961	96.34
24.5 - 25.5	$524,326.58	$5,901.55	0.01126	92.53
25.5 - 26.5	$86,924.88	$668.72	0.00769	91.48
26.5 - 27.5	$45,131.38	$0.00	0.00000	90.78
27.5 - 28.5	$20,956.38	$3,015.78	0.14391	90.78
28.5 - 29.5	$17,655.60	$0.00	0.00000	77.72
29.5 - 30.5	$0.00	$0.00	0.00000	77.72

Section 6

Washington Water Service Company
All Divisions
311.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *55* ***Survivor Curve:*** *L2*

Year (1)	*Original Cost* (2)	*Avg. Service Life* (3)	*Avg. Annual Accrual* (4)	*Avg. Remaining Life* (5)	*Future Annual Accruals* (6)
2017	16,564.24	55.00	301.17	48.59	14,633.49
2018	14,291.90	55.00	259.85	49.56	12,877.27
2019	52,282.10	55.00	950.58	50.53	48,034.81
2020	67,438.26	55.00	1,226.15	51.52	63,165.93
2021	60,367.92	55.00	1,097.60	52.51	57,629.64
2022	57,221.59	55.00	1,040.39	53.50	55,662.13
2023	35,644.00	55.00	648.07	54.50	35,319.98
Total	303,810.01	55.00	5,523.82	52.02	287,323.24

Composite Average Remaining Life ... ***52.02 Years***

Washington Water Service Company
All Divisions
315.00 WELLS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 **Survivor Curve:** L5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1968	14,719.24	55.00	267.62	7.25	1,941.58
1969	1,722.94	55.00	31.33	7.44	233.04
1971	7,183.88	55.00	130.62	7.96	1,039.13
1972	9,350.42	55.00	170.01	8.29	1,409.74
1973	19,002.00	55.00	345.49	8.69	3,002.99
1974	14,148.00	55.00	257.24	9.15	2,354.08
1975	23,274.00	55.00	423.16	9.67	4,091.58
1976	12,808.80	55.00	232.89	10.24	2,385.19
1977	11,529.00	55.00	209.62	10.86	2,276.04
1978	43,084.08	55.00	783.35	11.53	9,033.20
1979	32,404.60	55.00	589.17	12.24	7,213.80
1980	97,173.00	55.00	1,766.78	12.99	22,948.87
1981	18,356.00	55.00	333.75	13.76	4,592.96
1982	58,616.35	55.00	1,065.75	14.56	15,515.48
1983	60,829.62	55.00	1,105.99	15.37	17,002.02
1984	18,434.00	55.00	335.16	16.21	5,433.37
1985	6,455.00	55.00	117.36	17.07	2,003.17
1986	21,737.00	55.00	395.22	17.94	7,091.51
1987	20,889.00	55.00	379.80	18.84	7,154.17
1988	7,917.00	55.00	143.95	19.74	2,842.19
1989	56,055.00	55.00	1,019.18	20.67	21,070.85
1990	13,235.00	55.00	240.64	21.62	5,202.29
1991	37,214.00	55.00	676.62	22.58	15,276.09
1992	33,591.00	55.00	610.75	23.55	14,381.23
1993	440,848.38	55.00	8,015.43	24.53	196,590.48
1994	100,881.59	55.00	1,834.21	25.51	46,795.93
1995	78,064.06	55.00	1,419.35	26.51	37,620.96

Washington Water Service Company
All Divisions
315.00 WELLS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 **Survivor Curve:** L5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1996	107,384.68	55.00	1,952.45	27.50	53,696.69
1997	268,480.00	55.00	4,881.46	28.50	139,124.69
1998	93,215.84	55.00	1,694.83	29.50	49,997.81
1999	102,237.36	55.00	1,858.86	30.50	56,695.24
2000	196,654.81	55.00	3,575.54	31.50	112,629.56
2001	49,972.58	55.00	908.59	32.50	29,529.25
2002	87,218.85	55.00	1,585.80	33.50	53,124.20
2003	69,694.33	55.00	1,267.17	34.50	43,717.34
2004	4,873.00	55.00	88.60	35.50	3,145.30
2005	93,185.46	55.00	1,694.28	36.50	61,841.25
2006	40,264.85	55.00	732.09	37.50	27,453.30
2007	73,575.62	55.00	1,337.74	38.50	51,502.93
2008	229,923.74	55.00	4,180.43	39.50	165,127.03
2009	22,248.85	55.00	404.52	40.50	16,383.24
2010	617,554.39	55.00	11,228.27	41.50	465,972.81
2011	156,594.67	55.00	2,847.18	42.50	121,004.96
2012	4,621.40	55.00	84.03	43.50	3,655.11
2013	61,988.48	55.00	1,127.06	44.50	50,154.31
2014	7,029.77	55.00	127.81	45.50	5,815.54
2015	5,745.18	55.00	104.46	46.50	4,857.29
2016	12,499.91	55.00	227.27	47.50	10,795.38
2017	224,155.59	55.00	4,075.56	48.50	197,664.47
2018	698,349.66	55.00	12,697.27	49.50	628,514.67
2019	137,134.01	55.00	2,493.35	50.50	125,913.95
2020	190,237.45	55.00	3,458.86	51.50	178,131.43
2021	230,020.44	55.00	4,182.19	52.50	219,564.96
2022	228,921.48	55.00	4,162.21	53.50	222,678.16

Washington Water Service Company
All Divisions
315.00 WELLS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 **Survivor Curve: L5**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2023	7,499.92	55.00	136.36	54.50	7,431.74
Total	5,280,805.28	55.00	96,014.67	37.11	3,562,624.53

Composite Average Remaining Life ... 37.11 Years

Washington Water Service Company
All Divisions
316.00 SUPPLY MAINS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 **Survivor Curve:** R4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2021	297,974.48	54.00	5,518.01	51.50	284,194.15
2022	179,418.62	54.00	3,322.54	52.50	174,439.44
2023	296,675.36	54.00	5,493.95	53.50	293,930.62
Total	774,068.46	54.00	14,334.50	52.50	752,564.21

Composite Average Remaining Life ... 52.50 Years

Washington Water Service Company
All Divisions
321.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **45** *Survivor Curve:* **S6**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1979	10,398.77	45.00	231.09	2.92	674.81
1980	19,114.90	45.00	424.78	3.35	1,422.53
1981	282,814.38	45.00	6,284.82	3.86	24,263.70
1982	55,226.66	45.00	1,227.27	4.45	5,461.10
1983	85,606.28	45.00	1,902.38	5.12	9,747.81
1984	134,920.00	45.00	2,998.25	5.88	17,633.60
1985	79,303.00	45.00	1,762.31	6.71	11,831.64
1986	67,164.00	45.00	1,492.55	7.62	11,367.11
1987	324,814.00	45.00	7,218.16	8.55	61,748.81
1988	189,546.36	45.00	4,212.18	9.52	40,111.61
1989	149,724.91	45.00	3,327.25	10.51	34,963.03
1990	256,342.00	45.00	5,696.54	11.50	65,525.91
1991	389,351.34	45.00	8,652.33	12.50	108,158.68
1992	655,193.34	45.00	14,559.99	13.50	196,557.12
1993	277,236.99	45.00	6,160.88	14.50	89,330.43
1994	60,681.38	45.00	1,348.49	15.50	20,901.00
1995	44,185.01	45.00	981.90	16.50	16,200.91
1996	39,231.03	45.00	871.81	17.50	15,256.29
1997	108,231.38	45.00	2,405.16	18.50	44,494.52
1998	93,545.32	45.00	2,078.80	19.50	40,535.80
1999	41,429.02	45.00	920.65	20.50	18,873.01
2000	296,084.51	45.00	6,579.72	21.50	141,461.13
2001	38,036.73	45.00	845.27	22.50	19,018.18
2002	59,059.68	45.00	1,312.45	23.50	30,842.01
2003	82,222.09	45.00	1,827.17	24.50	44,765.00
2004	80,003.50	45.00	1,777.87	25.50	45,334.99
2005	72,393.12	45.00	1,608.75	26.50	42,631.22

Washington Water Service Company
All Divisions
321.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

***Average Service Life:* 45** ***Survivor Curve:* S6**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2006	159,858.89	45.00	3,552.45	27.50	97,690.95
2007	369,686.71	45.00	8,215.34	28.50	234,133.63
2008	256,487.14	45.00	5,699.77	29.50	168,140.73
2009	193,655.95	45.00	4,303.51	30.50	131,255.11
2010	165,031.26	45.00	3,667.40	31.50	115,521.41
2011	94,223.72	45.00	2,093.88	32.50	68,050.22
2012	94,175.12	45.00	2,092.80	33.50	70,107.92
2013	135,925.47	45.00	3,020.59	34.50	104,209.23
2014	89,731.34	45.00	1,994.05	35.50	70,787.88
2015	15,650.74	45.00	347.80	36.50	12,694.46
2016	64,177.68	45.00	1,426.18	37.50	53,481.30
2017	327,014.92	45.00	7,267.07	38.50	279,778.98
2018	130,885.13	45.00	2,908.59	39.50	114,887.91
2019	334,770.24	45.00	7,439.41	40.50	301,292.90
2020	255,027.02	45.00	5,667.32	41.50	235,191.40
2021	148,250.05	45.00	3,294.48	42.50	140,013.86
2022	542,726.24	45.00	12,060.70	43.50	524,635.19
2023	332,925.65	45.00	7,398.42	44.50	329,226.44
Total	7,702,062.97	45.00	171,158.58	24.60	4,210,211.43

Composite Average Remaining Life ... 24.60 Years

Washington Water Service Company
All Divisions
321.10 STRUCTURES & IMPROVEMENTS - PAVEMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 15 *Survivor Curve:* R4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2016	25,000.00	15.00	1,666.66	7.68	12,802.07
2020	11,260.94	15.00	750.72	11.52	8,644.98
Total	36,260.94	15.00	2,417.38	8.87	21,447.05

Composite Average Remaining Life ... 8.87 Years

Washington Water Service Company
All Divisions
324.00 PUMPING EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 28 *Survivor Curve:* R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1966	1,092.71	0.00	0.00	0.00	0.00
1989	53,943.73	28.00	1,926.56	3.27	6,292.03
1991	7,326.09	28.00	261.65	3.88	1,014.42
1992	146,028.99	28.00	5,215.31	4.22	22,005.34
1993	317,312.48	28.00	11,332.57	4.59	52,008.35
1994	179,098.39	28.00	6,396.36	4.99	31,925.30
1995	134,915.71	28.00	4,818.41	5.43	26,142.68
1996	69,493.76	28.00	2,481.91	5.89	14,630.24
1997	314,600.71	28.00	11,235.72	6.40	71,872.29
1998	228,703.35	28.00	8,167.96	6.93	56,638.74
1999	308,990.81	28.00	11,035.36	7.50	82,809.06
2000	166,578.73	28.00	5,949.23	8.10	48,214.24
2001	97,430.99	28.00	3,479.67	8.74	30,396.03
2002	101,715.66	28.00	3,632.69	9.39	34,121.99
2003	161,621.41	28.00	5,772.18	10.08	58,173.10
2004	697,177.31	28.00	24,899.14	10.79	268,566.12
2005	311,310.66	28.00	11,118.22	11.52	128,066.28
2006	386,362.22	28.00	13,798.62	12.27	169,320.10
2007	544,284.02	28.00	19,438.68	13.05	253,581.63
2008	327,291.02	28.00	11,688.94	13.84	161,758.06
2009	286,221.58	28.00	10,222.18	14.65	149,752.16
2010	716,045.87	28.00	25,573.01	15.48	395,865.26
2011	214,330.10	28.00	7,654.63	16.33	124,970.30
2012	148,832.66	28.00	5,315.44	17.19	91,372.59
2013	606,636.35	28.00	21,665.54	18.07	391,481.48
2014	418,071.90	28.00	14,931.11	18.96	283,140.11
2015	321,467.91	28.00	11,480.97	19.87	228,141.64

Washington Water Service Company
All Divisions
324.00 PUMPING EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 28 **Survivor Curve:** R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2016	323,643.32	28.00	11,558.67	20.79	240,326.43
2017	765,874.47	28.00	27,352.60	21.72	594,232.18
2018	443,732.29	28.00	15,847.55	22.67	359,233.43
2019	1,658,651.70	28.00	59,237.44	23.62	1,399,273.77
2020	747,935.02	28.00	26,711.91	24.58	656,652.30
2021	737,536.35	28.00	26,340.53	25.55	673,052.70
2022	1,886,097.11	28.00	67,360.47	26.53	1,786,896.69
2023	1,416,148.29	28.00	50,576.62	27.51	1,391,258.66
Total	15,246,503.67	27.20	544,477.86	18.89	10,283,185.68

Composite Average Remaining Life ... 18.89 Years

Washington Water Service Company
All Divisions
324.10 PUMPING CONTROL COMPUTER EQ

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 7 *Survivor Curve:* R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1966	3,451.22	0.00	0.00	0.00	0.00
1968	3,451.22	0.00	0.00	0.00	0.00
2006	3,412.76	0.00	0.00	0.00	0.00
2012	96,380.71	7.00	13,768.01	0.50	6,884.00
2016	5,787.68	7.00	826.77	1.24	1,021.77
2017	37,495.63	7.00	5,356.26	1.69	9,036.51
2018	38,069.24	7.00	5,438.20	2.28	12,381.60
2019	31,540.56	7.00	4,505.58	2.98	13,425.43
2020	48,082.59	7.00	6,868.61	3.77	25,889.40
2021	118,294.22	7.00	16,898.36	4.63	78,245.40
2022	278,387.12	7.00	39,767.66	5.55	220,698.80
2023	366,006.18	7.00	52,284.07	6.51	340,374.18
Total	1,030,359.13	5.25	145,713.51	4.86	707,957.11

Composite Average Remaining Life ... 4.86 *Years*

Washington Water Service Company
All Divisions
325.00 PORTABLE BOOSTERS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **38** *Survivor Curve:* **L2**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2016	8,332.01	38.00	219.26	30.75	6,742.05
2017	8,437.41	38.00	222.04	31.67	7,032.00
2018	62,836.60	38.00	1,653.60	32.61	53,921.34
2019	11,017.23	38.00	289.93	33.56	9,730.53
2020	257,526.86	38.00	6,777.03	34.53	234,016.49
2021	24,798.25	38.00	652.59	35.51	23,174.13
2022	22,894.33	38.00	602.48	36.50	21,992.19
2023	23,796.24	38.00	626.22	37.50	23,483.22
Total	419,638.93	38.00	11,043.13	34.42	380,091.96

Composite Average Remaining Life ... 34.42 Years

Washington Water Service Company
All Divisions
331.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 37 *Survivor Curve:* L3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2018	52,587.37	37.00	1,421.30	31.50	44,776.19
2019	108,329.47	37.00	2,927.86	32.50	95,156.82
2020	87,039.22	37.00	2,352.44	33.50	78,805.81
2021	98,119.80	37.00	2,651.92	34.50	91,489.99
2022	108,048.39	37.00	2,920.27	35.50	103,667.99
2023	281,327.42	37.00	7,603.55	36.50	277,525.65
Total	735,451.67	37.00	19,877.35	34.78	691,422.44

Composite Average Remaining Life ... 34.78 Years

Washington Water Service Company
All Divisions
332.00 WATER TREATMENT PLANT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 27   *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1996	4,239.73	27.00	157.03	2.48	389.93
1997	1,768.07	27.00	65.48	2.93	191.69
1998	585,819.27	27.00	21,697.25	3.44	74,596.18
1999	395,504.21	27.00	14,648.47	4.02	58,815.28
2000	53,561.34	27.00	1,983.78	4.66	9,250.07
2001	21,387.66	27.00	792.14	5.37	4,256.76
2002	45,517.01	27.00	1,685.83	6.14	10,350.34
2003	372,529.65	27.00	13,797.55	6.96	96,001.92
2004	223,165.03	27.00	8,265.46	7.82	64,605.61
2005	260,399.10	27.00	9,644.52	8.71	83,975.41
2006	1,003,291.42	27.00	37,159.36	9.63	357,792.42
2007	635,726.84	27.00	23,545.70	10.57	248,968.93
2008	601,114.72	27.00	22,263.76	11.54	256,889.23
2009	617,189.94	27.00	22,859.14	12.52	286,136.26
2010	529,670.10	27.00	19,617.63	13.51	264,970.36
2011	300,262.51	27.00	11,120.96	14.50	161,275.77
2012	1,175,819.93	27.00	43,549.38	15.50	675,023.52
2013	409,099.39	27.00	15,152.00	16.50	250,004.47
2014	192,797.81	27.00	7,140.74	17.50	124,960.81
2015	1,185,968.73	27.00	43,925.26	18.50	812,604.01
2016	392,043.09	27.00	14,520.28	19.50	283,141.01
2017	958,280.96	27.00	35,492.29	20.50	727,581.10
2018	368,907.36	27.00	13,663.39	21.50	293,758.72
2019	1,067,163.85	27.00	39,525.03	22.50	889,301.21
2020	294,653.01	27.00	10,913.20	23.50	256,456.82
2021	373,770.22	27.00	13,843.50	24.50	339,161.48
2022	433,403.86	27.00	16,052.18	25.50	409,325.60

Washington Water Service Company
All Divisions
332.00 WATER TREATMENT PLANT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 27 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2023	586,956.35	27.00	21,739.37	26.50	576,086.67
Total	13,090,011.16	27.00	484,820.68	15.71	7,615,871.55

Composite Average Remaining Life ... 15.71 Years

Washington Water Service Company
All Divisions
342.00 DISTR. RESERVOIRS & TANKS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1970	4,874.89	52.00	93.75	4.54	425.24
1971	22,756.94	52.00	437.64	4.95	2,166.33
1972	7,445.19	52.00	143.18	5.40	772.81
1973	8,136.59	52.00	156.48	5.88	919.92
1974	12,608.57	52.00	242.48	6.40	1,550.66
1976	7,505.55	52.00	144.34	7.53	1,087.26
1978	51,207.64	52.00	984.78	8.81	8,675.55
1979	47,764.76	52.00	918.57	9.49	8,720.61
1980	117,123.78	52.00	2,252.43	10.22	23,011.02
1981	60,311.85	52.00	1,159.87	10.97	12,721.81
1982	34,224.00	52.00	658.17	11.75	7,732.30
1983	397.00	52.00	7.63	12.55	95.84
1984	175,814.98	52.00	3,381.13	13.38	45,246.20
1985	42,140.18	52.00	810.40	14.23	11,533.24
1986	14,756.00	52.00	283.78	15.10	4,285.00
1987	27,356.00	52.00	526.09	15.99	8,409.98
1988	168,483.29	52.00	3,240.13	16.89	54,718.28
1989	23,402.00	52.00	450.05	17.80	8,012.70
1990	12,355.44	52.00	237.61	18.73	4,451.37
1991	9,272.00	52.00	178.31	19.67	3,508.14
1992	269,253.00	52.00	5,178.05	20.63	106,813.22
1993	569,795.49	52.00	10,957.83	21.59	236,597.11
1994	105,568.25	52.00	2,030.20	22.56	45,808.41
1995	377,588.95	52.00	7,261.47	23.54	170,952.73
1996	6,969.94	52.00	134.04	24.53	3,287.62
1997	899,823.45	52.00	17,304.65	25.52	441,552.87
1998	209,683.04	52.00	4,032.45	26.51	106,897.14

Washington Water Service Company
All Divisions
342.00 DISTR. RESERVOIRS & TANKS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1999	156,025.76	52.00	3,000.56	27.50	82,529.23
2000	115,740.69	52.00	2,225.83	28.50	63,440.25
2001	187,786.36	52.00	3,611.35	29.50	106,535.94
2002	93,827.69	52.00	1,804.42	30.50	55,033.79
2003	461,902.76	52.00	8,882.93	31.50	279,804.57
2004	280,130.22	52.00	5,387.23	32.50	175,079.57
2005	63,081.79	52.00	1,213.14	33.50	40,638.79
2006	192,536.96	52.00	3,702.71	34.50	127,739.56
2007	289,168.06	52.00	5,561.04	35.50	197,410.93
2008	58,735.72	52.00	1,129.56	36.50	41,227.60
2009	147,598.46	52.00	2,838.49	37.50	106,440.36
2010	257,315.08	52.00	4,948.47	38.50	190,510.77
2011	18,172.10	52.00	349.47	39.50	13,803.72
2012	25,691.57	52.00	494.08	40.50	20,009.66
2013	146,827.85	52.00	2,823.67	41.50	117,179.31
2014	55,186.58	52.00	1,061.30	42.50	45,104.21
2015	8,706.10	52.00	167.43	43.50	7,282.96
2016	264,697.88	52.00	5,090.45	44.50	226,519.52
2017	557,500.00	52.00	10,721.37	45.50	487,811.08
2018	253,692.47	52.00	4,878.80	46.50	226,859.07
2019	82,832.43	52.00	1,592.96	47.50	75,664.09
2020	132,428.04	52.00	2,546.74	48.50	123,514.43
2021	81,764.54	52.00	1,572.43	49.50	77,833.47
2022	381,834.52	52.00	7,343.12	50.50	370,819.84
2023	47,939.28	52.00	921.93	51.50	47,478.32

Washington Water Service Company
All Divisions
342.00 DISTR. RESERVOIRS & TANKS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
Total	7,647,741.68	52.00	147,074.95	31.45	4,626,224.40

Composite Average Remaining Life ... 31.45 Years

Washington Water Service Company
All Divisions
342.10 DISTR. RESERVOIRS & TANKS - TANK PAINTING

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 17 *Survivor Curve:* S2

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2019	117,953.06	17.00	6,938.41	12.56	87,120.83
2022	34,890.15	17.00	2,052.36	15.50	31,812.63
2023	269,541.63	17.00	15,855.37	16.50	261,613.98
Total	422,384.84	17.00	24,846.14	15.32	380,547.45

Composite Average Remaining Life ... 15.32 Years

Washington Water Service Company
All Divisions
343.10 MAINS - UNCLASSIFIED

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **55** *Survivor Curve:* **R3**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1971	19,700.74	55.00	358.20	12.33	4,415.52
1973	22,416.59	55.00	407.57	13.39	5,455.77
1974	35,405.92	55.00	643.74	13.94	8,975.06
1975	37,553.92	55.00	682.80	14.51	9,910.30
1976	25,233.66	55.00	458.79	15.10	6,928.88
1977	26,014.88	55.00	473.00	15.70	7,427.58
1978	143,795.81	55.00	2,614.47	16.32	42,676.41
1979	78,686.60	55.00	1,430.67	16.96	24,260.70
1980	341,876.51	55.00	6,215.93	17.61	109,438.66
1981	67,124.72	55.00	1,220.45	18.27	22,295.47
1982	484,283.07	55.00	8,805.14	18.94	166,800.15
1983	103,267.33	55.00	1,877.59	19.63	36,855.98
1984	182,176.56	55.00	3,312.30	20.33	67,341.78
1985	174,292.71	55.00	3,168.96	21.04	66,687.50
1986	366,209.48	55.00	6,658.35	21.77	144,942.91
1987	187,056.00	55.00	3,401.02	22.50	76,537.45
1988	222,904.16	55.00	4,052.80	23.25	94,221.91
1989	342,285.96	55.00	6,223.38	24.01	149,402.19
1990	173,677.39	55.00	3,157.77	24.77	78,233.04
1991	269,201.22	55.00	4,894.57	25.55	125,070.32
1992	442,861.04	55.00	8,052.02	26.34	212,096.06
1993	288,701.62	55.00	5,249.12	27.14	142,451.28
1994	342,987.32	55.00	6,236.13	27.94	174,258.78
1995	359,595.56	55.00	6,538.10	28.76	188,036.86
1996	291,686.20	55.00	5,303.38	29.59	156,905.32
1997	359,602.66	55.00	6,538.23	30.42	198,895.46
1998	108,958.27	55.00	1,981.06	31.26	61,934.88

Washington Water Service Company
All Divisions
343.10 MAINS - UNCLASSIFIED

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 *Survivor Curve:* R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1999	157,415.04	55.00	2,862.09	32.11	91,911.82
2000	446,378.93	55.00	8,115.98	32.97	267,617.24
2001	244,558.47	55.00	4,446.52	33.84	150,482.36
2002	380,745.47	55.00	6,922.64	34.72	240,348.82
2003	286,277.40	55.00	5,205.04	35.60	185,316.89
2004	231,093.86	55.00	4,201.71	36.49	153,340.75
2005	516,129.86	55.00	9,384.18	37.39	350,898.99
2006	454,098.91	55.00	8,256.34	38.30	316,208.82
2007	856,428.65	55.00	15,571.43	39.21	610,584.34
2008	899,908.45	55.00	16,361.97	40.13	656,625.28
2009	161,543.70	55.00	2,937.16	41.06	120,589.97
2010	846,510.76	55.00	15,391.10	41.99	646,227.68
2011	623,256.78	55.00	11,331.94	42.92	486,418.35
2012	271,403.88	55.00	4,934.61	43.87	216,468.08
2013	724,279.39	55.00	13,168.71	44.81	590,155.66
2014	1,243,648.14	55.00	22,611.78	45.77	1,034,882.80
2015	644,382.60	55.00	11,716.04	46.72	547,423.94
2016	292,573.00	55.00	5,319.51	47.68	253,659.78
2019	90,739.17	55.00	1,649.80	50.59	83,465.12
Total	14,868,928.36	55.00	270,344.07	34.72	9,385,082.90

Composite Average Remaining Life ... 34.72 Years

Washington Water Service Company
All Divisions
343.30 MAINS - STEEL

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 **Survivor Curve:** R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2017	437.00	55.00	7.95	48.65	386.55
2018	771.61	55.00	14.03	49.62	696.12
2019	1,518.30	55.00	27.61	50.59	1,396.59
2020	10,361.12	55.00	188.38	51.57	9,714.24
2021	10,196.79	55.00	185.40	52.54	9,741.41
2022	5,116.92	55.00	93.03	53.52	4,979.65
2023	3,966.54	55.00	72.12	54.51	3,931.03
Total	32,368.28	55.00	588.51	52.41	30,845.57

Composite Average Remaining Life ... 52.41 Years

Washington Water Service Company
All Divisions
343.40 ALL OTHER

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 **Survivor Curve:** R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2016	3,951.27	55.00	71.84	47.68	3,425.74
2017	7,935.89	55.00	144.29	48.65	7,019.66
2018	115,517.44	55.00	2,100.32	49.62	104,215.30
2019	103,712.46	55.00	1,885.68	50.59	95,398.42
2020	55,846.75	55.00	1,015.40	51.57	52,360.03
2021	68,815.23	55.00	1,251.19	52.54	65,741.99
2022	56,590.49	55.00	1,028.92	53.52	55,072.34
2023	41,826.64	55.00	760.48	54.51	41,452.21
Total	454,196.17	55.00	8,258.11	51.43	424,685.69

Composite Average Remaining Life ... 51.43 Years

Washington Water Service Company
All Divisions
343.50 MAINS - DUCTILE IRON

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **90** *Survivor Curve:* **R2.5**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1968	97,927.95	90.00	1,088.09	42.47	46,208.35
2000	153,972.23	90.00	1,710.80	68.45	117,104.15
2001	429,785.83	90.00	4,775.39	69.33	331,092.40
2002	422,475.45	90.00	4,694.17	70.22	329,622.58
2003	335,310.83	90.00	3,725.67	71.11	264,931.15
2004	562,232.53	90.00	6,247.02	72.00	449,804.38
2005	136,175.57	90.00	1,513.06	72.90	110,301.57
2006	1,432,352.28	90.00	15,915.01	73.80	1,174,550.59
2007	1,784,347.26	90.00	19,826.06	74.70	1,481,100.90
2008	1,388,794.19	90.00	15,431.03	75.61	1,166,757.15
2009	2,409,824.67	90.00	26,775.80	76.52	2,048,895.37
2010	627,174.24	90.00	6,968.60	77.43	539,596.64
2011	345,844.66	90.00	3,842.71	78.35	301,067.70
2012	149,332.09	90.00	1,659.24	79.27	131,520.72
2013	490,985.60	90.00	5,455.39	80.19	437,445.66
2014	235,254.37	90.00	2,613.93	81.11	212,013.81
2015	291,513.51	90.00	3,239.04	82.04	265,718.16
2016	714,131.57	90.00	7,934.79	82.96	658,306.17
2017	603,319.32	90.00	6,703.54	83.90	562,395.83
2018	92,444.31	90.00	1,027.16	84.83	87,132.20
2019	105,417.75	90.00	1,171.31	85.76	100,455.75
2020	100,666.40	90.00	1,118.51	86.70	96,976.73
2021	1,298,557.65	90.00	14,428.40	87.64	1,264,520.91
2022	3,086,555.69	90.00	34,295.03	88.58	3,037,952.27
2023	2,135,486.65	90.00	23,727.61	89.53	2,124,253.97

Washington Water Service Company
All Divisions
343.50 MAINS - DUCTILE IRON

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **90** *Survivor Curve:* **R2.5**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
Total	19,429,882.60	90.00	215,887.37	80.32	17,339,725.11

Composite Average Remaining Life ... 80.32 Years

Washington Water Service Company
All Divisions
343.60 MAINS - PLASTIC

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 *Survivor Curve:* R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1968	59,033.17	55.00	1,073.33	10.87	11,662.32
1974	820.46	55.00	14.92	13.94	207.98
1994	81,977.40	55.00	1,490.50	27.94	41,649.59
1996	83,467.55	55.00	1,517.59	29.59	44,899.29
1997	1,012,168.93	55.00	18,403.07	30.42	559,828.45
1998	244,899.86	55.00	4,452.72	31.26	139,207.82
1999	297,106.97	55.00	5,401.94	32.11	173,475.43
2000	1,488.00	55.00	27.05	32.97	892.10
2002	22,610.50	55.00	411.10	34.72	14,273.07
2003	1,296.00	55.00	23.56	35.60	838.94
2004	78,011.37	55.00	1,418.39	36.49	51,763.91
2005	10,390.57	55.00	188.92	37.39	7,064.19
2006	18,990.00	55.00	345.27	38.30	13,223.56
2007	255,767.01	55.00	4,650.31	39.21	182,347.16
2008	21,302.55	55.00	387.32	40.13	15,543.57
2009	12,458.04	55.00	226.51	41.06	9,299.74
2010	3,904.00	55.00	70.98	41.99	2,980.32
2011	7,300.44	55.00	132.74	42.92	5,697.60
2012	66,139.33	55.00	1,202.53	43.87	52,751.84
2015	2,444.19	55.00	44.44	46.72	2,076.42
2016	295,123.79	55.00	5,365.89	47.68	255,871.31
2017	317,054.25	55.00	5,764.62	48.65	280,449.15
2018	1,053,624.80	55.00	19,156.81	49.62	950,538.98
2019	1,027,759.19	55.00	18,686.52	50.59	945,369.56
2020	681,157.73	55.00	12,384.68	51.57	638,630.53
2021	671,123.81	55.00	12,202.25	52.54	641,151.86
2022	564,802.82	55.00	10,269.14	53.52	549,650.93

Washington Water Service Company
All Divisions
343.60 MAINS - PLASTIC

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: ***55*** ***Survivor Curve:*** ***R3***

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2023	1,409,942.07	55.00	25,635.30	54.51	1,397,320.22
Total	8,302,164.80	55.00	150,948.40	46.30	6,988,665.86

Composite Average Remaining Life ... 46.30 Years

Washington Water Service Company
All Divisions
345.00 SERVICES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 **Survivor Curve:** R4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1968	50,573.38	54.00	936.54	7.24	6,781.77
1974	27,615.14	54.00	511.39	10.30	5,267.84
1978	9,287.73	54.00	171.99	12.87	2,214.00
1979	15,279.90	54.00	282.96	13.56	3,835.70
1980	99,771.06	54.00	1,847.60	14.25	26,325.44
1981	37,512.36	54.00	694.67	14.96	10,390.55
1982	12,512.91	54.00	231.72	15.68	3,633.30
1983	15,628.00	54.00	289.41	16.42	4,750.71
1984	17,900.00	54.00	331.48	17.16	5,689.77
1985	34,431.00	54.00	637.61	17.93	11,431.02
1986	76,939.89	54.00	1,424.80	18.71	26,651.12
1987	37,876.32	54.00	701.41	19.49	13,673.08
1988	23,273.72	54.00	430.99	20.30	8,748.89
1989	61,374.45	54.00	1,136.56	21.12	24,002.35
1990	102,614.57	54.00	1,900.26	21.95	41,711.87
1991	53,554.36	54.00	991.74	22.80	22,607.26
1992	102,179.96	54.00	1,892.21	23.65	44,755.92
1993	602,257.52	54.00	11,152.84	24.52	273,487.85
1994	121,449.36	54.00	2,249.05	25.40	57,127.33
1995	108,880.91	54.00	2,016.30	26.29	53,013.92
1996	217,901.14	54.00	4,035.18	27.19	109,735.96
1997	491,643.86	54.00	9,104.45	28.11	255,894.44
1998	198,671.60	54.00	3,679.08	29.03	106,793.26
1999	381,018.45	54.00	7,055.85	29.96	211,366.52
2000	333,829.72	54.00	6,181.99	30.89	190,972.43
2001	251,010.09	54.00	4,648.30	31.84	147,984.54
2002	86,534.28	54.00	1,602.48	32.79	52,540.78

Washington Water Service Company
All Divisions
345.00 SERVICES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **54** *Survivor Curve:* **R4**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2003	67,484.37	54.00	1,249.70	33.74	42,170.19
2004	77,478.54	54.00	1,434.78	34.71	49,796.18
2005	76,613.11	54.00	1,418.75	35.67	50,612.23
2006	145,257.37	54.00	2,689.93	36.65	98,573.66
2007	276,660.54	54.00	5,123.31	37.62	192,741.02
2008	118,102.52	54.00	2,187.07	38.60	84,420.24
2009	113,583.32	54.00	2,103.38	39.58	83,256.12
2010	102,008.48	54.00	1,889.03	40.57	76,632.53
2011	118,359.70	54.00	2,191.83	41.55	91,080.26
2012	103,168.32	54.00	1,910.51	42.54	81,280.41
2013	156,170.72	54.00	2,892.03	43.53	125,904.39
2014	207,830.53	54.00	3,848.69	44.53	171,372.14
2015	133,490.99	54.00	2,472.04	45.52	112,530.82
2016	218,093.01	54.00	4,038.73	46.52	187,867.98
2017	259,334.01	54.00	4,802.45	47.51	228,176.79
2018	420,834.47	54.00	7,793.18	48.51	378,042.12
2019	814,235.42	54.00	15,078.33	49.51	746,479.56
2020	496,303.51	54.00	9,190.74	50.50	464,175.82
2021	662,440.63	54.00	12,267.33	51.50	631,804.96
2022	649,264.46	54.00	12,023.33	52.50	631,246.23
2023	600,839.67	54.00	11,126.58	53.50	595,280.90
Total	9,389,075.37	54.00	173,870.53	39.37	6,844,832.19

Composite Average Remaining Life ... 39.37 Years

Washington Water Service Company
All Divisions
346.00 METERS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 27 *Survivor Curve:* L5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1968	2,189.12	0.00	0.00	0.00	0.00
1974	1,239.30	27.00	45.90	0.77	35.29
1993	51,603.30	27.00	1,911.25	3.25	6,215.55
1994	21,273.00	27.00	787.89	3.34	2,632.52
1995	24,878.28	27.00	921.42	3.43	3,159.63
1996	25,646.75	27.00	949.89	3.54	3,360.54
1997	90,637.84	27.00	3,356.98	3.72	12,490.52
1998	44,195.00	27.00	1,636.86	4.01	6,555.69
1999	60,061.97	27.00	2,224.53	4.40	9,795.85
2000	61,795.75	27.00	2,288.75	4.93	11,272.40
2001	60,641.30	27.00	2,245.99	5.55	12,475.15
2002	124,617.40	27.00	4,615.49	6.27	28,925.03
2003	166,002.18	27.00	6,148.27	7.05	43,315.93
2004	135,647.98	27.00	5,024.03	7.87	39,527.99
2005	181,514.66	27.00	6,722.81	8.73	58,672.64
2006	192,656.52	27.00	7,135.47	9.63	68,695.16
2007	581,774.17	27.00	21,547.34	10.56	227,571.16
2008	420,100.26	27.00	15,559.37	11.52	179,306.16
2009	340,842.38	27.00	12,623.88	12.51	157,879.39
2010	714,043.79	27.00	26,446.24	13.50	357,048.85
2011	742,804.08	27.00	27,511.45	14.50	398,912.76
2012	674,739.92	27.00	24,990.53	15.50	387,348.82
2013	817,639.45	27.00	30,283.14	16.50	499,666.43
2014	691,112.73	27.00	25,596.94	17.50	447,941.81
2015	643,718.58	27.00	23,841.59	18.50	441,065.08
2016	581,602.73	27.00	21,540.99	19.50	420,045.34
2017	858,128.36	27.00	31,782.74	20.50	651,540.52

Washington Water Service Company
All Divisions
346.00 METERS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *27* ***Survivor Curve:*** *L5*

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2018	699,546.65	27.00	25,909.31	21.50	557,045.45
2019	671,172.77	27.00	24,858.42	22.50	559,309.89
2020	307,666.84	27.00	11,395.14	23.50	267,783.84
2021	407,443.43	27.00	15,090.60	24.50	369,716.93
2022	449,614.55	27.00	16,652.50	25.50	424,635.80
2023	353,963.48	27.00	13,109.85	26.50	347,408.56
Total	11,200,514.52	26.18	414,755.56	16.88	7,001,356.67

Composite Average Remaining Life ... 16.88 Years

Washington Water Service Company
All Divisions
348.00 HYDRANTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 **Survivor Curve:** R4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1972	866.00	68.00	12.74	20.30	258.52
1973	908.00	68.00	13.35	21.04	280.99
1974	1,458.00	68.00	21.44	21.79	467.30
1975	1,511.00	68.00	22.22	22.56	501.31
1976	993.00	68.00	14.60	23.33	340.76
1977	961.00	68.00	14.13	24.12	340.91
1981	1,694.00	68.00	24.91	27.37	681.95
1982	17,000.00	68.00	250.00	28.22	7,054.37
1983	1,391.00	68.00	20.46	29.07	594.56
1984	13,502.00	68.00	198.56	29.93	5,942.44
1985	5,012.00	68.00	73.71	30.80	2,269.81
1986	13,023.00	68.00	191.51	31.68	6,066.42
1987	14,430.00	68.00	212.21	32.56	6,909.83
1988	2,537.00	68.00	37.31	33.46	1,248.32
1989	12,126.00	68.00	178.32	34.36	6,127.52
1990	29,695.00	68.00	436.69	35.27	15,404.05
1991	24,545.00	68.00	360.96	36.19	13,063.81
1992	35,041.00	68.00	515.31	37.12	19,127.63
1993	91,540.27	68.00	1,346.18	38.05	51,222.34
1994	37,589.91	68.00	552.79	38.99	21,552.83
1995	81,170.67	68.00	1,193.68	39.93	47,666.66
1996	29,128.46	68.00	428.36	40.88	17,512.20
1997	114,076.03	68.00	1,677.59	41.84	70,183.21
1998	32,740.85	68.00	481.48	42.79	20,604.99
1999	80,316.30	68.00	1,181.12	43.76	51,683.04
2000	23,907.88	68.00	351.59	44.72	15,724.28
2001	19,992.39	68.00	294.01	45.70	13,434.60

Washington Water Service Company
All Divisions
348.00 HYDRANTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **68** *Survivor Curve:* **R4**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2002	26,947.86	68.00	396.29	46.67	18,494.27
2003	25,348.60	68.00	372.77	47.65	17,761.03
2004	50,179.06	68.00	737.93	48.62	35,881.52
2005	49,700.67	68.00	730.89	49.61	36,257.42
2006	282,864.00	68.00	4,159.76	50.59	210,446.51
2007	508,538.15	68.00	7,478.49	51.58	385,721.77
2008	99,964.08	68.00	1,470.06	52.57	77,273.92
2009	197,666.06	68.00	2,906.85	53.55	155,676.22
2010	92,191.70	68.00	1,355.76	54.55	73,950.90
2011	64,008.96	68.00	941.31	55.54	52,278.41
2012	52,363.70	68.00	770.05	56.53	43,532.14
2013	48,567.65	68.00	714.23	57.53	41,086.53
2014	57,502.30	68.00	845.62	58.52	49,486.38
2015	49,037.73	68.00	721.14	59.52	42,919.86
2016	73,170.71	68.00	1,076.04	60.51	65,114.47
2017	111,418.56	68.00	1,638.51	61.51	100,784.72
2018	71,945.37	68.00	1,058.02	62.51	66,134.39
2019	176,759.45	68.00	2,599.40	63.51	165,076.62
2020	116,552.49	68.00	1,714.00	64.50	110,560.20
2021	154,060.27	68.00	2,265.59	65.50	148,401.93
2022	237,203.40	68.00	3,488.28	66.50	231,975.74
2023	228,069.16	68.00	3,353.95	67.50	226,393.48
Total	3,461,215.69	68.00	50,900.14	54.06	2,751,473.10

Composite Average Remaining Life ... 54.06 Years

Washington Water Service Company
All Divisions
371.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 44 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1985	94,989.06	44.00	2,158.89	7.46	16,096.42
1986	54,872.00	44.00	1,247.12	8.15	10,160.61
1987	190.00	44.00	4.32	8.88	38.33
1993	21,391.00	44.00	486.17	13.87	6,744.11
1994	5,539.81	44.00	125.91	14.78	1,861.08
1995	3,157.79	44.00	71.77	15.71	1,127.29
1996	97,495.04	44.00	2,215.85	16.65	36,888.30
1997	20,849.80	44.00	473.87	17.60	8,341.63
1998	1,572.40	44.00	35.74	18.57	663.58
1999	2,829.11	44.00	64.30	19.54	1,256.61
2001	22,080.26	44.00	501.84	21.51	10,796.77
2004	20,452.57	44.00	464.84	24.50	11,388.98
2005	9,508.11	44.00	216.10	25.50	5,510.43
2012	40,773.16	44.00	926.68	32.50	30,116.29
2016	9,717.39	44.00	220.85	36.50	8,060.98
2017	23,387.08	44.00	531.54	37.50	19,932.09
2018	90,818.78	44.00	2,064.11	38.50	79,466.17
2019	22,989.66	44.00	522.50	39.50	20,638.39
2020	32,453.48	44.00	737.60	40.50	29,871.89
2021	79,132.16	44.00	1,798.50	41.50	74,635.91
2022	32,692.08	44.00	743.02	42.50	31,577.55
2023	17,464.13	44.00	396.92	43.50	17,265.67
Total	704,354.87	44.00	16,008.43	26.39	422,439.10

Composite Average Remaining Life ... 26.39 Years

Washington Water Service Company
All Divisions
372.00 OFFICE FURNITURE & EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 19 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2000	11,717.84	19.00	616.72	0.71	440.84
2001	41,874.28	19.00	2,203.89	0.90	1,982.54
2002	22,147.99	19.00	1,165.67	1.10	1,276.53
2003	11,223.11	19.00	590.68	1.36	801.51
2004	44,738.90	19.00	2,354.66	1.70	4,010.58
2005	28,825.65	19.00	1,517.12	2.14	3,250.14
2006	2,050.00	19.00	107.89	2.68	288.89
2007	78,344.84	19.00	4,123.37	3.31	13,649.38
2008	143,294.74	19.00	7,541.75	4.03	30,423.28
2009	5,553.16	19.00	292.27	4.84	1,413.60
2010	33,120.74	19.00	1,743.18	5.70	9,931.43
2011	10,862.20	19.00	571.69	6.60	3,775.53
2012	12,614.41	19.00	663.91	7.55	5,010.74
2013	1,751.51	19.00	92.18	8.52	785.22
2014	70,367.47	19.00	3,703.51	9.51	35,202.56
2015	1,814.71	19.00	95.51	10.50	1,002.96
2016	15,825.45	19.00	832.91	11.50	9,578.69
2017	56,586.50	19.00	2,978.21	12.50	37,228.15
2018	59,073.86	19.00	3,109.12	13.50	41,973.70
2019	39,756.81	19.00	2,092.44	14.50	30,340.82
2020	20,766.06	19.00	1,092.94	15.50	16,940.77
2021	3,854.01	19.00	202.84	16.50	3,346.91
2022	65,736.36	19.00	3,459.77	17.50	60,546.70
2023	6,103.53	19.00	321.24	18.50	5,942.91

Washington Water Service Company
All Divisions
372.00 OFFICE FURNITURE & EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 19 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
Total	788,004.13	19.00	41,473.50	7.70	319,144.37

Composite Average Remaining Life ... 7.70 *Years*

Washington Water Service Company
All Divisions
372.10 ELECTRONICS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 8 **Survivor Curve:** L2

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1999	249.31	0.00	0.00	0.00	0.00
2000	17,415.76	0.00	0.00	0.00	0.00
2001	32,322.74	0.00	0.00	0.00	0.00
2002	5,834.67	8.00	729.33	0.50	364.66
2003	2,841.86	8.00	355.23	0.57	203.01
2004	7,209.04	8.00	901.12	0.70	630.43
2005	28,275.09	8.00	3,534.36	0.85	3,006.74
2006	17,766.07	8.00	2,220.74	1.02	2,263.85
2007	57,068.79	8.00	7,133.54	1.20	8,550.55
2008	24,822.38	8.00	3,102.77	1.39	4,314.03
2009	23,750.00	8.00	2,968.72	1.59	4,727.59
2010	5,273.31	8.00	659.16	1.81	1,191.64
2011	47,683.35	8.00	5,960.37	2.04	12,133.69
2012	13,788.74	8.00	1,723.58	2.28	3,923.92
2013	6,248.52	8.00	781.06	2.52	1,971.98
2014	17,455.88	8.00	2,181.97	2.77	6,050.96
2015	56,018.04	8.00	7,002.19	3.01	21,107.84
2016	70,746.96	8.00	8,843.29	3.25	28,774.09
2017	66,029.09	8.00	8,253.56	3.51	28,997.02
2018	36,707.41	8.00	4,588.39	3.84	17,601.42
2019	7,159.05	8.00	894.87	4.28	3,828.84
2020	131,048.62	8.00	16,380.93	4.89	80,126.10
2021	22,115.75	8.00	2,764.44	5.67	15,676.61
2022	41,113.69	8.00	5,139.17	6.55	33,644.36
2023	1,358.46	8.00	169.81	7.50	1,273.93

Washington Water Service Company
All Divisions
372.10 ELECTRONICS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 8 *Survivor Curve:* L2

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
Total	740,302.58	7.04	86,288.59	3.25	280,363.27

Composite Average Remaining Life ... 3.25 Years

Washington Water Service Company
All Divisions
372.20 COMPUTER SOFTWARE

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 9 *Survivor Curve:* L3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2017	82,152.20	9.00	9,128.33	3.42	31,195.56
2018	563,374.09	9.00	62,599.24	3.99	249,657.52
2019	170,036.41	9.00	18,893.57	4.74	89,520.49
2020	156,128.02	9.00	17,348.14	5.60	97,159.50
2021	526,269.72	9.00	58,476.39	6.53	381,709.62
2022	180,787.49	9.00	20,088.18	7.50	150,699.00
2023	155,133.47	9.00	17,237.63	8.50	146,514.65
Total	1,833,881.40	9.00	203,771.48	5.63	1,146,456.34

Composite Average Remaining Life ... 5.63 Years

Washington Water Service Company
All Divisions
373.00 TRANSPORTATION EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 12 *Survivor Curve:* L3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1982	500.00	0.00	0.00	0.00	0.00
1996	18,000.00	12.00	1,500.02	0.50	750.01
1997	2,277.00	12.00	189.75	0.58	110.40
1999	36,982.46	12.00	3,081.91	0.89	2,731.46
2000	23,873.44	12.00	1,989.48	1.07	2,131.43
2002	171,726.36	12.00	14,310.70	1.47	21,065.74
2003	40,520.65	12.00	3,376.76	1.69	5,704.14
2004	23,430.80	12.00	1,952.59	1.92	3,744.07
2005	30,576.29	12.00	2,548.05	2.16	5,492.54
2006	275,996.29	12.00	22,999.97	2.41	55,342.22
2007	53,495.06	12.00	4,457.98	2.66	11,871.10
2008	106,930.09	12.00	8,910.95	2.92	26,002.40
2009	5,284.48	12.00	440.38	3.16	1,390.10
2010	25,743.77	12.00	2,145.34	3.36	7,217.96
2011	29,185.43	12.00	2,432.15	3.54	8,607.36
2012	94,818.93	12.00	7,901.67	3.71	29,293.69
2013	37,150.42	12.00	3,095.91	3.91	12,112.26
2014	209,077.46	12.00	17,423.33	4.21	73,285.35
2015	51,362.75	12.00	4,280.28	4.63	19,816.17
2016	300,357.81	12.00	25,030.12	5.20	130,228.99
2017	1,100,608.04	12.00	91,718.44	5.92	542,762.17
2018	364,995.99	12.00	30,416.70	6.73	204,851.30
2019	250,965.75	12.00	20,914.06	7.62	159,313.15
2020	592,261.51	12.00	49,355.72	8.55	421,748.51
2021	329,282.74	12.00	27,440.56	9.51	260,952.09
2022	205,474.35	12.00	17,123.07	10.50	179,795.34
2023	473,983.29	12.00	39,499.08	11.50	454,233.75

Washington Water Service Company
All Divisions
373.00 TRANSPORTATION EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 12 **Survivor Curve:** L3

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
Total	4,854,861.16	11.56	404,534.98	6.53	2,640,553.71

Composite Average Remaining Life ... 6.53 Years

Washington Water Service Company
All Divisions
376.00 COMMUNICATION EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 18 *Survivor Curve:* R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1998	45,755.00	18.00	2,541.94	1.26	3,206.39
1999	4,187.16	18.00	232.62	1.51	350.65
2000	4,050.28	18.00	225.01	1.76	396.71
2002	82.16	18.00	4.56	2.31	10.56
2003	2,525.39	18.00	140.30	2.64	369.92
2005	19,583.58	18.00	1,087.97	3.42	3,716.46
2006	25,695.80	18.00	1,427.54	3.88	5,543.61
2007	16,546.80	18.00	919.26	4.40	4,047.65
2008	12,668.73	18.00	703.82	4.98	3,501.90
2010	5,817.50	18.00	323.19	6.26	2,022.92
2011	52,632.34	18.00	2,924.01	6.96	20,357.93
2012	1,353.07	18.00	75.17	7.70	578.85
2013	2,296.42	18.00	127.58	8.47	1,080.81
2016	57,053.26	18.00	3,169.61	10.96	34,731.89
2017	5,599.75	18.00	311.10	11.84	3,682.98
2018	3,484.40	18.00	193.58	12.74	2,466.50
2021	93,286.01	18.00	5,182.54	15.56	80,652.90
Total	352,617.65	18.00	19,589.80	8.51	166,718.62

Composite Average Remaining Life ... 8.51 *Years*

Washington Water Service Company
All Divisions
377.00 POWER OPERATED EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 34 *Survivor Curve:* L4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1994	17,655.60	34.00	519.28	7.95	4,129.71
1995	285.00	34.00	8.38	8.42	70.59
1996	24,175.00	34.00	711.02	8.97	6,374.79
1997	41,124.78	34.00	1,209.54	9.58	11,584.86
1998	431,500.15	34.00	12,691.04	10.25	130,051.64
1999	89,994.14	34.00	2,646.86	10.96	29,018.34
2000	7,532.05	34.00	221.53	11.72	2,595.34
2001	90,214.14	34.00	2,653.33	12.50	33,159.66
2002	30,457.93	34.00	895.81	13.30	11,918.19
2003	3,814.72	34.00	112.20	14.13	1,585.84
2004	9,324.12	34.00	274.24	14.99	4,110.02
2005	78,444.91	34.00	2,307.18	15.86	36,596.69
2006	82,751.07	34.00	2,433.83	16.76	40,788.12
2007	165,451.18	34.00	4,866.16	17.68	86,010.45
2008	263,247.46	34.00	7,742.49	18.61	144,108.09
2009	10,792.82	34.00	317.43	19.57	6,211.29
2010	106,210.38	34.00	3,123.80	20.54	64,152.18
2011	345,347.40	34.00	10,157.16	21.52	218,557.27
2012	174,090.21	34.00	5,120.24	22.51	115,241.89
2013	298,482.89	34.00	8,778.81	23.50	206,322.56
2014	219,945.63	34.00	6,468.92	24.50	158,493.09
2015	368,732.97	34.00	10,844.97	25.50	276,550.97
2016	461,838.56	34.00	13,583.33	26.50	359,963.56
2017	254,640.41	34.00	7,489.34	27.50	205,959.70
2018	77,811.56	34.00	2,288.55	28.50	65,224.54
2019	137,924.65	34.00	4,056.56	29.50	119,670.12
2020	66,928.76	34.00	1,968.47	30.50	60,039.11

Washington Water Service Company
All Divisions
377.00 POWER OPERATED EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 34 *Survivor Curve:* L4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2021	14,796.18	34.00	435.18	31.50	13,708.24
Total	3,873,514.67	34.00	113,925.62	21.17	2,412,196.87

Composite Average Remaining Life ... 21.17 Years

Washington Water Service Company
All Divisions
378.00 TOOLS, SHOP & GARAGE EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 17 *Survivor Curve:* L1.5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1992	7,106.01	17.00	417.98	3.82	1,596.51
1994	2,510.25	17.00	147.66	4.23	624.81
1995	3,237.00	17.00	190.40	4.45	846.55
1996	147.00	17.00	8.65	4.67	40.36
1999	159,723.87	17.00	9,395.14	5.37	50,472.29
2000	7,879.04	17.00	463.45	5.62	2,604.26
2001	13,501.06	17.00	794.15	5.87	4,662.60
2002	7,436.25	17.00	437.41	6.13	2,680.02
2003	7,573.12	17.00	445.46	6.39	2,844.85
2004	10,737.35	17.00	631.58	6.65	4,197.99
2005	55,213.50	17.00	3,247.72	6.91	22,438.45
2006	117,231.04	17.00	6,895.66	7.17	49,465.18
2007	29,304.07	17.00	1,723.70	7.44	12,826.89
2008	15,217.83	17.00	895.13	7.72	6,906.99
2009	36,828.82	17.00	2,166.31	8.00	17,334.32
2010	36,391.43	17.00	2,140.59	8.30	17,775.39
2011	8,585.98	17.00	505.04	8.63	4,358.37
2012	19,071.78	17.00	1,121.82	8.99	10,081.97
2013	46,529.57	17.00	2,736.92	9.38	25,684.13
2014	31,645.51	17.00	1,861.42	9.83	18,296.49
2015	7,199.87	17.00	423.50	10.33	4,375.97
2016	83,844.11	17.00	4,931.81	10.90	53,773.23
2017	120,212.65	17.00	7,071.04	11.54	81,617.66
2018	261,400.40	17.00	15,375.87	12.24	188,255.17
2019	84,785.37	17.00	4,987.17	13.00	64,822.11
2020	51,674.47	17.00	3,039.55	13.80	41,957.85
2021	72,507.54	17.00	4,264.98	14.66	62,538.75

Washington Water Service Company
All Divisions
378.00 TOOLS, SHOP & GARAGE EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 17 *Survivor Curve:* L1.5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2022	86,605.55	17.00	5,094.24	15.57	79,320.05
2023	91,621.91	17.00	5,389.30	16.52	89,014.50
Total	1,475,722.35	17.00	86,803.66	10.61	921,413.70

Composite Average Remaining Life ... 10.61 Years

Washington Water Service Company
All Divisions
379.00 OTHER GENERAL PLANT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 39 *Survivor Curve:* R4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1985	14,969.00	39.00	383.82	5.95	2,283.93
1986	11,077.00	39.00	284.02	6.46	1,834.25
1987	3,297.00	39.00	84.54	7.00	592.08
1988	6,553.00	39.00	168.02	7.59	1,276.02
1989	28,956.56	39.00	742.47	8.22	6,101.82
1990	12,675.00	39.00	325.00	8.87	2,882.45
1991	12,205.00	39.00	312.95	9.54	2,986.66
1992	24,515.00	39.00	628.59	10.23	6,432.97
1993	12,216.68	39.00	313.25	10.94	3,428.21
1994	9,224.60	39.00	236.53	11.67	2,760.34
1995	6,464.98	39.00	165.77	12.42	2,058.56
1996	23,348.38	39.00	598.67	13.18	7,892.17
1997	7,116.93	39.00	182.48	13.97	2,549.29
1998	2,425.69	39.00	62.20	14.78	918.97
1999	3,771.57	39.00	96.71	15.60	1,508.41
2000	3,160.17	39.00	81.03	16.44	1,332.14
2001	3,417.58	39.00	87.63	17.30	1,515.82
2002	61,868.42	39.00	1,586.36	18.17	28,830.77
2003	199,360.76	39.00	5,111.78	19.06	97,449.17
2004	8,644.87	39.00	221.66	19.97	4,426.43
2005	55,054.07	39.00	1,411.63	20.89	29,485.20
2006	8,110.24	39.00	207.95	21.82	4,536.80
2007	1,611.89	39.00	41.33	22.76	940.55
2008	107,092.52	39.00	2,745.94	23.71	65,095.82
2009	13,264.18	39.00	340.10	24.66	8,388.53
2010	271.27	39.00	6.96	25.63	178.27
2011	53,229.98	39.00	1,364.86	26.60	36,307.19

Washington Water Service Company
All Divisions
379.00 OTHER GENERAL PLANT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 39 *Survivor Curve:* R4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2012	12,879.09	39.00	330.23	27.58	9,107.24
2013	16,595.59	39.00	425.52	28.56	12,152.90
Total	723,377.02	39.00	18,547.99	18.61	345,252.97

Composite Average Remaining Life ... 18.61 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
311.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 *Survivor Curve:* L2

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2017	16,564.24	55.00	301.17	48.59	14,633.49
2018	14,291.90	55.00	259.85	49.56	12,877.27
2019	52,282.10	55.00	950.58	50.53	48,034.81
2020	67,438.26	55.00	1,226.15	51.52	63,165.93
2021	60,367.92	55.00	1,097.60	52.51	57,629.64
2022	57,221.59	55.00	1,040.39	53.50	55,662.13
2023	35,644.00	55.00	648.07	54.50	35,319.98
Total	303,810.01	55.00	5,523.82	52.02	287,323.24

Composite Average Remaining Life ... 52.02 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
315.00 WELLS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 *Survivor Curve:* L5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1968	14,719.24	55.00	267.62	7.25	1,941.58
1969	1,722.94	55.00	31.33	7.44	233.04
1971	7,183.88	55.00	130.62	7.96	1,039.13
1972	9,350.42	55.00	170.01	8.29	1,409.74
1973	19,002.00	55.00	345.49	8.69	3,002.99
1974	14,148.00	55.00	257.24	9.15	2,354.08
1975	23,274.00	55.00	423.16	9.67	4,091.58
1976	12,808.80	55.00	232.89	10.24	2,385.19
1977	11,529.00	55.00	209.62	10.86	2,276.04
1978	43,084.08	55.00	783.35	11.53	9,033.20
1979	32,404.60	55.00	589.17	12.24	7,213.80
1980	97,173.00	55.00	1,766.78	12.99	22,948.87
1981	18,356.00	55.00	333.75	13.76	4,592.96
1982	58,616.35	55.00	1,065.75	14.56	15,515.48
1983	60,829.62	55.00	1,105.99	15.37	17,002.02
1984	18,434.00	55.00	335.16	16.21	5,433.37
1985	6,455.00	55.00	117.36	17.07	2,003.17
1986	21,737.00	55.00	395.22	17.94	7,091.51
1987	20,889.00	55.00	379.80	18.84	7,154.17
1988	7,917.00	55.00	143.95	19.74	2,842.19
1989	56,055.00	55.00	1,019.18	20.67	21,070.85
1990	13,235.00	55.00	240.64	21.62	5,202.29
1991	37,214.00	55.00	676.62	22.58	15,276.09
1992	33,591.00	55.00	610.75	23.55	14,381.23
1993	440,848.38	55.00	8,015.43	24.53	196,590.48
1994	100,881.59	55.00	1,834.21	25.51	46,795.93
1995	78,064.06	55.00	1,419.35	26.51	37,620.96

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
315.00 WELLS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 **Survivor Curve:** L5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1996	107,384.68	55.00	1,952.45	27.50	53,696.69
1997	139,200.99	55.00	2,530.93	28.50	72,133.10
1998	48,548.84	55.00	882.71	29.50	26,039.95
1999	93,965.36	55.00	1,708.46	30.50	52,108.04
2000	194,121.81	55.00	3,529.49	31.50	111,178.84
2001	49,686.54	55.00	903.39	32.50	29,360.22
2002	84,781.06	55.00	1,541.47	33.50	51,639.36
2003	69,664.33	55.00	1,266.62	34.50	43,698.53
2004	4,873.00	55.00	88.60	35.50	3,145.30
2005	87,980.54	55.00	1,599.65	36.50	58,387.08
2006	39,990.49	55.00	727.10	37.50	27,266.24
2007	73,575.62	55.00	1,337.74	38.50	51,502.93
2008	226,278.75	55.00	4,114.16	39.50	162,509.26
2009	22,248.85	55.00	404.52	40.50	16,383.24
2010	616,906.89	55.00	11,216.49	41.50	465,484.24
2011	156,594.67	55.00	2,847.18	42.50	121,004.96
2012	4,621.40	55.00	84.03	43.50	3,655.11
2013	7,077.06	55.00	128.67	44.50	5,725.98
2014	2,029.77	55.00	36.90	45.50	1,679.17
2015	5,745.18	55.00	104.46	46.50	4,857.29
2016	12,499.91	55.00	227.27	47.50	10,795.38
2017	224,155.59	55.00	4,075.56	48.50	197,664.47
2018	698,349.66	55.00	12,697.27	49.50	628,514.67
2019	137,134.01	55.00	2,493.35	50.50	125,913.95
2020	190,237.45	55.00	3,458.86	51.50	178,131.43
2021	230,020.44	55.00	4,182.19	52.50	219,564.96
2022	223,410.00	55.00	4,062.00	53.50	217,317.00

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
315.00 WELLS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 *Survivor Curve:* L5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2023	7,499.92	55.00	136.36	54.50	7,431.74
Total	5,018,105.77	55.00	91,238.32	37.30	3,403,291.05

Composite Average Remaining Life ... 37.30 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
316.00 SUPPLY MAINS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

***Average Service Life:* 54** ***Survivor Curve:* R4**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2021	297,974.48	54.00	5,518.01	51.50	284,194.15
2022	179,418.62	54.00	3,322.54	52.50	174,439.44
2023	292,476.53	54.00	5,416.19	53.50	289,770.64
Total	769,869.63	54.00	14,256.74	52.49	748,404.23

Composite Average Remaining Life ... 52.49 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
321.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 45 **Survivor Curve:** S6

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1979	10,398.77	45.00	231.09	2.92	674.81
1980	19,114.90	45.00	424.78	3.35	1,422.53
1981	282,814.38	45.00	6,284.82	3.86	24,263.70
1982	55,226.66	45.00	1,227.27	4.45	5,461.10
1983	85,606.28	45.00	1,902.38	5.12	9,747.81
1984	134,920.00	45.00	2,998.25	5.88	17,633.60
1985	79,303.00	45.00	1,762.31	6.71	11,831.64
1986	67,164.00	45.00	1,492.55	7.62	11,367.11
1987	324,814.00	45.00	7,218.16	8.55	61,748.81
1988	189,546.36	45.00	4,212.18	9.52	40,111.61
1989	149,724.91	45.00	3,327.25	10.51	34,963.03
1990	256,342.00	45.00	5,696.54	11.50	65,525.91
1991	389,351.34	45.00	8,652.33	12.50	108,158.68
1992	655,193.34	45.00	14,559.99	13.50	196,557.12
1993	277,236.99	45.00	6,160.88	14.50	89,330.43
1994	60,681.38	45.00	1,348.49	15.50	20,901.00
1995	44,185.01	45.00	981.90	16.50	16,200.91
1996	39,231.03	45.00	871.81	17.50	15,256.29
1997	90,601.38	45.00	2,013.38	18.50	37,246.73
1998	93,545.32	45.00	2,078.80	19.50	40,535.80
1999	40,898.02	45.00	908.85	20.50	18,631.11
2000	294,647.51	45.00	6,547.78	21.50	140,774.57
2001	37,489.73	45.00	833.11	22.50	18,744.69
2002	56,972.63	45.00	1,266.07	23.50	29,752.11
2003	74,616.64	45.00	1,658.16	24.50	40,624.29
2004	80,003.50	45.00	1,777.87	25.50	45,334.99
2005	70,929.72	45.00	1,576.23	26.50	41,769.45

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
321.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

***Average Service Life:* 45** ***Survivor Curve:* S6**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2006	159,091.96	45.00	3,535.41	27.50	97,222.28
2007	369,411.16	45.00	8,209.22	28.50	233,959.11
2008	255,376.58	45.00	5,675.09	29.50	167,412.70
2009	170,529.90	45.00	3,789.59	30.50	115,580.85
2010	156,667.74	45.00	3,481.54	31.50	109,666.97
2011	65,080.10	45.00	1,446.24	32.50	47,002.12
2012	88,423.51	45.00	1,964.99	33.50	65,826.18
2013	135,925.47	45.00	3,020.59	34.50	104,209.23
2014	81,494.69	45.00	1,811.01	35.50	64,290.09
2015	13,860.49	45.00	308.01	36.50	11,242.37
2016	63,155.65	45.00	1,403.47	37.50	52,629.61
2017	292,647.85	45.00	6,503.35	38.50	250,376.09
2018	129,978.21	45.00	2,888.43	39.50	114,091.83
2019	317,361.36	45.00	7,052.54	40.50	285,624.92
2020	232,771.53	45.00	5,172.75	41.50	214,666.91
2021	104,788.23	45.00	2,328.65	42.50	98,966.61
2022	466,596.43	45.00	10,368.91	43.50	451,043.07
2023	316,228.14	45.00	7,027.36	44.50	312,714.46
Total	7,379,947.80	45.00	164,000.40	24.03	3,941,095.21

Composite Average Remaining Life ... 24.03 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
321.10 STRUCTURES & IMPROVEMENTS - PAVEMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 15 *Survivor Curve:* R4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2016	25,000.00	15.00	1,666.66	7.68	12,802.07
2020	11,260.94	15.00	750.72	11.52	8,644.98
Total	36,260.94	15.00	2,417.38	8.87	21,447.05

Composite Average Remaining Life ... 8.87 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
324.00 PUMPING EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 28 *Survivor Curve:* R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1966	1,092.71	0.00	0.00	0.00	0.00
1989	53,943.73	28.00	1,926.56	3.27	6,292.03
1991	7,326.09	28.00	261.65	3.88	1,014.42
1992	146,028.99	28.00	5,215.31	4.22	22,005.34
1993	317,312.48	28.00	11,332.57	4.59	52,008.35
1994	179,098.39	28.00	6,396.36	4.99	31,925.30
1995	134,915.71	28.00	4,818.41	5.43	26,142.68
1996	69,493.76	28.00	2,481.91	5.89	14,630.24
1997	236,881.71	28.00	8,460.04	6.40	54,116.95
1998	216,161.35	28.00	7,720.03	6.93	53,532.69
1999	307,611.81	28.00	10,986.11	7.50	82,439.49
2000	165,320.73	28.00	5,904.30	8.10	47,850.12
2001	96,157.99	28.00	3,434.21	8.74	29,998.89
2002	100,762.93	28.00	3,598.67	9.39	33,802.39
2003	161,621.41	28.00	5,772.18	10.08	58,173.10
2004	694,239.31	28.00	24,794.21	10.79	267,434.35
2005	309,176.76	28.00	11,042.00	11.52	127,188.44
2006	383,973.51	28.00	13,713.31	12.27	168,273.27
2007	534,395.61	28.00	19,085.52	13.05	248,974.63
2008	323,918.74	28.00	11,568.50	13.84	160,091.37
2009	280,719.29	28.00	10,025.67	14.65	146,873.34
2010	405,979.79	28.00	14,499.25	15.48	224,445.53
2011	208,801.98	28.00	7,457.20	16.33	121,747.00
2012	145,523.35	28.00	5,197.25	17.19	89,340.91
2013	603,810.54	28.00	21,564.62	18.07	389,657.90
2014	357,801.13	28.00	12,778.59	18.96	242,321.60
2015	308,264.41	28.00	11,009.42	19.87	218,771.29

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
324.00 PUMPING EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **28** *Survivor Curve:* **R3**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2016	280,719.15	28.00	10,025.66	20.79	208,452.42
2017	673,507.20	28.00	24,053.78	21.72	522,565.60
2018	437,595.26	28.00	15,628.37	22.67	354,265.05
2019	1,599,546.27	28.00	57,126.54	23.62	1,349,411.17
2020	658,416.51	28.00	23,514.83	24.58	578,059.19
2021	730,655.00	28.00	26,094.77	25.55	666,772.99
2022	1,732,543.26	28.00	61,876.42	26.53	1,641,419.09
2023	1,338,704.49	28.00	47,810.78	27.51	1,315,175.98
Total	14,202,021.35	27.20	507,175.00	18.84	9,555,173.09

Composite Average Remaining Life ... 18.84 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
324.10 PUMPING CONTROL COMPUTER EQ

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 7 *Survivor Curve:* R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1966	3,451.22	0.00	0.00	0.00	0.00
1968	3,451.22	0.00	0.00	0.00	0.00
2012	96,380.71	7.00	13,768.01	0.50	6,884.00
2016	5,787.68	7.00	826.77	1.24	1,021.77
2017	7,686.31	7.00	1,097.99	1.69	1,852.41
2018	1,470.09	7.00	210.00	2.28	478.13
2019	21,887.49	7.00	3,126.63	2.98	9,316.54
2020	48,082.59	7.00	6,868.61	3.77	25,889.40
2021	118,294.22	7.00	16,898.36	4.63	78,245.40
2022	278,387.12	7.00	39,767.66	5.55	220,698.80
2023	366,006.18	7.00	52,284.07	6.51	340,374.18
Total	950,884.83	5.73	134,848.10	5.08	684,760.65

Composite Average Remaining Life ... 5.08 Years

Washington Water Service Company

EB, EC, EP, WA, WN, WQ, WS

325.00 PORTABLE BOOSTERS

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2023

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **38** *Survivor Curve:* **L2**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2016	8,332.01	38.00	219.26	30.75	6,742.05
2018	62,836.60	38.00	1,653.60	32.61	53,921.34
2019	11,017.23	38.00	289.93	33.56	9,730.53
2020	257,526.86	38.00	6,777.03	34.53	234,016.49
2021	23,483.80	38.00	618.00	35.51	21,945.77
2022	22,894.33	38.00	602.48	36.50	21,992.19
2023	23,796.24	38.00	626.22	37.50	23,483.22
Total	409,887.07	38.00	10,786.51	34.47	371,831.60

Composite Average Remaining Life ... **34.47 Years**

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
331.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 37 *Survivor Curve:* L3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2018	52,587.37	37.00	1,421.30	31.50	44,776.19
2019	108,329.47	37.00	2,927.86	32.50	95,156.82
2020	87,039.22	37.00	2,352.44	33.50	78,805.81
2021	77,992.39	37.00	2,107.93	34.50	72,722.56
2022	108,048.39	37.00	2,920.27	35.50	103,667.99
2023	281,327.42	37.00	7,603.55	36.50	277,525.65
Total	715,324.26	37.00	19,333.36	34.79	672,655.01

Composite Average Remaining Life ... 34.79 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
332.00 WATER TREATMENT PLANT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 27 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1996	4,239.73	27.00	157.03	2.48	389.93
1997	1,768.07	27.00	65.48	2.93	191.69
1998	585,819.27	27.00	21,697.25	3.44	74,596.18
1999	395,504.21	27.00	14,648.47	4.02	58,815.28
2000	53,561.34	27.00	1,983.78	4.66	9,250.07
2001	21,387.66	27.00	792.14	5.37	4,256.76
2002	45,517.01	27.00	1,685.83	6.14	10,350.34
2003	353,802.67	27.00	13,103.95	6.96	91,175.93
2004	163,673.29	27.00	6,062.04	7.82	47,382.93
2005	259,752.37	27.00	9,620.57	8.71	83,766.84
2006	1,001,728.60	27.00	37,101.48	9.63	357,235.09
2007	212,025.80	27.00	7,852.90	10.57	83,035.41
2008	585,214.88	27.00	21,674.87	11.54	250,094.36
2009	617,189.94	27.00	22,859.14	12.52	286,136.26
2010	263,613.53	27.00	9,763.57	13.51	131,874.11
2011	295,777.53	27.00	10,954.85	14.50	158,866.81
2012	1,164,565.67	27.00	43,132.55	15.50	668,562.59
2013	406,888.59	27.00	15,070.12	16.50	248,653.43
2014	188,722.66	27.00	6,989.81	17.50	122,319.53
2015	1,185,968.73	27.00	43,925.26	18.50	812,604.01
2016	349,887.16	27.00	12,958.93	19.50	252,695.19
2017	953,097.01	27.00	35,300.29	20.50	723,645.15
2018	337,159.33	27.00	12,487.52	21.50	268,477.95
2019	1,015,533.20	27.00	37,612.76	22.50	846,275.76
2020	219,828.66	27.00	8,141.89	23.50	191,332.03
2021	359,111.12	27.00	13,300.56	24.50	325,859.72
2022	383,543.66	27.00	14,205.48	25.50	362,235.44

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
332.00 WATER TREATMENT PLANT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 27 *Survivor Curve:* R5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2023	536,018.02	27.00	19,852.74	26.50	526,091.65
Total	11,960,899.71	27.00	443,001.27	15.79	6,996,170.43

Composite Average Remaining Life ... 15.79 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
342.00 DISTR. RESERVOIRS & TANKS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1970	4,874.89	52.00	93.75	4.54	425.24
1971	22,756.94	52.00	437.64	4.95	2,166.33
1972	7,445.19	52.00	143.18	5.40	772.81
1973	8,136.59	52.00	156.48	5.88	919.92
1974	12,608.57	52.00	242.48	6.40	1,550.66
1976	7,505.55	52.00	144.34	7.53	1,087.26
1978	51,207.64	52.00	984.78	8.81	8,675.55
1979	47,764.76	52.00	918.57	9.49	8,720.61
1980	117,123.78	52.00	2,252.43	10.22	23,011.02
1981	60,311.85	52.00	1,159.87	10.97	12,721.81
1982	34,224.00	52.00	658.17	11.75	7,732.30
1983	397.00	52.00	7.63	12.55	95.84
1984	175,814.98	52.00	3,381.13	13.38	45,246.20
1985	42,140.18	52.00	810.40	14.23	11,533.24
1986	14,756.00	52.00	283.78	15.10	4,285.00
1987	27,356.00	52.00	526.09	15.99	8,409.98
1988	168,483.29	52.00	3,240.13	16.89	54,718.28
1989	23,402.00	52.00	450.05	17.80	8,012.70
1990	12,355.44	52.00	237.61	18.73	4,451.37
1991	9,272.00	52.00	178.31	19.67	3,508.14
1992	269,253.00	52.00	5,178.05	20.63	106,813.22
1993	569,795.49	52.00	10,957.83	21.59	236,597.11
1994	105,568.25	52.00	2,030.20	22.56	45,808.41
1995	377,588.95	52.00	7,261.47	23.54	170,952.73
1996	6,969.94	52.00	134.04	24.53	3,287.62
1997	844,143.45	52.00	16,233.86	25.52	414,230.11
1998	209,683.04	52.00	4,032.45	26.51	106,897.14

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
342.00 DISTR. RESERVOIRS & TANKS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1999	156,025.76	52.00	3,000.56	27.50	82,529.23
2000	89,901.69	52.00	1,728.91	28.50	49,277.28
2001	106,280.36	52.00	2,043.89	29.50	60,295.53
2002	19,730.03	52.00	379.43	30.50	11,572.47
2003	398,319.35	52.00	7,660.14	31.50	241,287.96
2004	280,130.22	52.00	5,387.23	32.50	175,079.57
2005	63,081.79	52.00	1,213.14	33.50	40,638.79
2006	186,053.06	52.00	3,578.02	34.50	123,437.79
2007	275,013.93	52.00	5,288.84	35.50	187,748.11
2008	57,935.72	52.00	1,114.17	36.50	40,666.07
2009	147,598.46	52.00	2,838.49	37.50	106,440.36
2010	252,072.49	52.00	4,847.65	38.50	186,629.26
2011	18,172.10	52.00	349.47	39.50	13,803.72
2012	733.60	52.00	14.11	40.50	571.36
2013	139,447.25	52.00	2,681.73	41.50	111,289.06
2014	55,186.58	52.00	1,061.30	42.50	45,104.21
2015	7,257.27	52.00	139.57	43.50	6,070.96
2016	264,697.88	52.00	5,090.45	44.50	226,519.52
2017	557,500.00	52.00	10,721.37	45.50	487,811.08
2018	241,149.35	52.00	4,637.58	46.50	215,642.65
2019	82,832.43	52.00	1,592.96	47.50	75,664.09
2020	63,101.89	52.00	1,213.52	48.50	58,854.56
2021	81,764.54	52.00	1,572.43	49.50	77,833.47
2022	368,175.44	52.00	7,080.44	50.50	357,554.78
2023	24,341.51	52.00	468.12	51.50	24,107.45

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
342.00 DISTR. RESERVOIRS & TANKS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
Total	7,167,441.47	52.00	137,838.22	31.19	4,299,059.91

Composite Average Remaining Life ... 31.19 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
342.10 DISTR. RESERVOIRS & TANKS - TANK PAINTING

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

***Average Service Life:* 17** ***Survivor Curve:* S2**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2019	117,953.06	17.00	6,938.41	12.56	87,120.83
2022	34,890.15	17.00	2,052.36	15.50	31,812.63
2023	269,541.63	17.00	15,855.37	16.50	261,613.98
Total	422,384.84	17.00	24,846.14	15.32	380,547.45

Composite Average Remaining Life ... 15.32 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
343.10 MAINS - UNCLASSIFIED

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 *Survivor Curve:* R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1971	19,700.74	55.00	358.20	12.33	4,415.52
1973	22,416.59	55.00	407.57	13.39	5,455.77
1974	35,405.92	55.00	643.74	13.94	8,975.06
1975	37,553.92	55.00	682.80	14.51	9,910.30
1976	25,233.66	55.00	458.79	15.10	6,928.88
1977	26,014.88	55.00	473.00	15.70	7,427.58
1978	143,795.81	55.00	2,614.47	16.32	42,676.41
1979	78,686.60	55.00	1,430.67	16.96	24,260.70
1980	341,876.51	55.00	6,215.93	17.61	109,438.66
1981	67,124.72	55.00	1,220.45	18.27	22,295.47
1982	484,283.07	55.00	8,805.14	18.94	166,800.15
1983	103,267.33	55.00	1,877.59	19.63	36,855.98
1984	182,176.56	55.00	3,312.30	20.33	67,341.78
1985	174,292.71	55.00	3,168.96	21.04	66,687.50
1986	366,209.48	55.00	6,658.35	21.77	144,942.91
1987	187,056.00	55.00	3,401.02	22.50	76,537.45
1988	222,904.16	55.00	4,052.80	23.25	94,221.91
1989	342,285.96	55.00	6,223.38	24.01	149,402.19
1990	173,677.39	55.00	3,157.77	24.77	78,233.04
1991	269,201.22	55.00	4,894.57	25.55	125,070.32
1992	442,861.04	55.00	8,052.02	26.34	212,096.06
1993	288,701.62	55.00	5,249.12	27.14	142,451.28
1994	342,987.32	55.00	6,236.13	27.94	174,258.78
1995	359,595.56	55.00	6,538.10	28.76	188,036.86
1996	291,686.20	55.00	5,303.38	29.59	156,905.32
1997	359,602.66	55.00	6,538.23	30.42	198,895.46
1998	108,958.27	55.00	1,981.06	31.26	61,934.88

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
343.10 MAINS - UNCLASSIFIED

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **55** *Survivor Curve:* **R3**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1999	157,415.04	55.00	2,862.09	32.11	91,911.82
2000	446,378.93	55.00	8,115.98	32.97	267,617.24
2001	244,558.47	55.00	4,446.52	33.84	150,482.36
2002	350,498.49	55.00	6,372.70	34.72	221,255.16
2003	263,515.95	55.00	4,791.20	35.60	170,582.64
2004	223,334.52	55.00	4,060.63	36.49	148,192.10
2005	510,010.47	55.00	9,272.91	37.39	346,738.63
2006	454,098.91	55.00	8,256.34	38.30	316,208.82
2007	664,525.51	55.00	12,082.28	39.21	473,768.45
2008	811,889.78	55.00	14,761.63	40.13	592,401.76
2009	154,267.47	55.00	2,804.86	41.06	115,158.37
2010	564,965.60	55.00	10,272.10	41.99	431,295.65
2011	609,718.78	55.00	11,085.79	42.92	475,852.67
2012	266,361.13	55.00	4,842.93	43.87	212,446.05
2013	723,409.09	55.00	13,152.89	44.81	589,446.53
2014	801,170.87	55.00	14,566.74	45.77	666,682.10
2015	611,676.06	55.00	11,121.38	46.72	519,638.67
2016	292,573.00	55.00	5,319.51	47.68	253,659.78
2019	90,035.73	55.00	1,637.01	50.59	82,818.08
Total	13,737,959.70	55.00	249,781.01	34.06	8,508,613.07

Composite Average Remaining Life ... 34.06 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
343.30 MAINS - STEEL

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 *Survivor Curve:* R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2017	437.00	55.00	7.95	48.65	386.55
2018	771.61	55.00	14.03	49.62	696.12
2019	1,518.30	55.00	27.61	50.59	1,396.59
2020	10,361.12	55.00	188.38	51.57	9,714.24
2021	10,196.79	55.00	185.40	52.54	9,741.41
2022	5,116.92	55.00	93.03	53.52	4,979.65
2023	3,966.54	55.00	72.12	54.51	3,931.03
Total	32,368.28	55.00	588.51	52.41	30,845.57

Composite Average Remaining Life ... 52.41 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
343.40 ALL OTHER

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 **Survivor Curve:** R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2016	3,951.27	55.00	71.84	47.68	3,425.74
2017	7,935.89	55.00	144.29	48.65	7,019.66
2018	44,320.30	55.00	805.82	49.62	39,984.04
2019	40,405.27	55.00	734.64	50.59	37,166.21
2020	49,007.68	55.00	891.05	51.57	45,947.95
2021	67,529.17	55.00	1,227.80	52.54	64,513.36
2022	49,863.46	55.00	906.61	53.52	48,525.78
2023	41,826.64	55.00	760.48	54.51	41,452.21
Total	304,839.68	55.00	5,542.54	51.97	288,034.94

Composite Average Remaining Life ... 51.97 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
343.50 MAINS - DUCTILE IRON

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 90 *Survivor Curve:* R2.5

Year (1)	*Original Cost* (2)	*Avg. Service Life* (3)	*Avg. Annual Accrual* (4)	*Avg. Remaining Life* (5)	*Future Annual Accruals* (6)
1968	97,927.95	90.00	1,088.09	42.47	46,208.35
2000	153,972.23	90.00	1,710.80	68.45	117,104.15
2001	429,785.83	90.00	4,775.39	69.33	331,092.40
2002	422,475.45	90.00	4,694.17	70.22	329,622.58
2003	335,310.83	90.00	3,725.67	71.11	264,931.15
2004	562,232.53	90.00	6,247.02	72.00	449,804.38
2005	136,175.57	90.00	1,513.06	72.90	110,301.57
2006	1,432,352.28	90.00	15,915.01	73.80	1,174,550.59
2007	1,784,347.26	90.00	19,826.06	74.70	1,481,100.90
2008	1,388,794.19	90.00	15,431.03	75.61	1,166,757.15
2009	2,409,824.67	90.00	26,775.80	76.52	2,048,895.37
2010	627,174.24	90.00	6,968.60	77.43	539,596.64
2011	345,844.66	90.00	3,842.71	78.35	301,067.70
2012	149,332.09	90.00	1,659.24	79.27	131,520.72
2013	490,985.60	90.00	5,455.39	80.19	437,445.66
2014	235,254.37	90.00	2,613.93	81.11	212,013.81
2015	291,513.51	90.00	3,239.04	82.04	265,718.16
2016	714,131.57	90.00	7,934.79	82.96	658,306.17
2017	603,319.32	90.00	6,703.54	83.90	562,395.83
2018	92,444.31	90.00	1,027.16	84.83	87,132.20
2019	105,417.75	90.00	1,171.31	85.76	100,455.75
2020	100,666.40	90.00	1,118.51	86.70	96,976.73
2021	1,298,557.65	90.00	14,428.40	87.64	1,264,520.91
2022	3,086,555.69	90.00	34,295.03	88.58	3,037,952.27
2023	2,135,486.65	90.00	23,727.61	89.53	2,124,253.97

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
343.50 MAINS - DUCTILE IRON

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **90** *Survivor Curve:* **R2.5**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
Total	19,429,882.60	90.00	215,887.37	80.32	17,339,725.11

Composite Average Remaining Life ... **80.32 Years**

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
343.60 MAINS - PLASTIC

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

***Average Service Life:* 55** ***Survivor Curve:* R3**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1968	59,033.17	55.00	1,073.33	10.87	11,662.32
1974	820.46	55.00	14.92	13.94	207.98
1994	81,977.40	55.00	1,490.50	27.94	41,649.59
1996	83,467.55	55.00	1,517.59	29.59	44,899.29
1997	561,728.93	55.00	10,213.25	30.42	310,691.06
1998	214,168.86	55.00	3,893.98	31.26	121,739.47
1999	232,149.97	55.00	4,220.91	32.11	135,548.20
2004	47,143.57	55.00	857.16	36.49	31,281.79
2016	295,123.79	55.00	5,365.89	47.68	255,871.31
2017	146,268.99	55.00	2,659.44	48.65	129,381.69
2018	782,254.68	55.00	14,222.81	49.62	705,719.50
2019	910,172.79	55.00	16,548.59	50.59	837,209.39
2020	616,052.09	55.00	11,200.94	51.57	577,589.68
2021	667,960.88	55.00	12,144.74	52.54	638,130.19
2022	553,762.99	55.00	10,068.41	53.52	538,907.27
2023	1,297,547.91	55.00	23,591.77	54.51	1,285,932.22
Total	6,549,634.03	55.00	119,084.22	47.58	5,666,420.95

***Composite Average Remaining Life ...* 47.58 Years**

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
345.00 SERVICES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 *Survivor Curve:* R4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1968	50,573.38	54.00	936.54	7.24	6,781.77
1974	27,615.14	54.00	511.39	10.30	5,267.84
1978	9,287.73	54.00	171.99	12.87	2,214.00
1979	15,279.90	54.00	282.96	13.56	3,835.70
1980	99,771.06	54.00	1,847.60	14.25	26,325.44
1981	37,512.36	54.00	694.67	14.96	10,390.55
1982	12,512.91	54.00	231.72	15.68	3,633.30
1983	15,628.00	54.00	289.41	16.42	4,750.71
1984	17,900.00	54.00	331.48	17.16	5,689.77
1985	34,431.00	54.00	637.61	17.93	11,431.02
1986	76,939.89	54.00	1,424.80	18.71	26,651.12
1987	37,876.32	54.00	701.41	19.49	13,673.08
1988	23,273.72	54.00	430.99	20.30	8,748.89
1989	61,374.45	54.00	1,136.56	21.12	24,002.35
1990	102,614.57	54.00	1,900.26	21.95	41,711.87
1991	53,554.36	54.00	991.74	22.80	22,607.26
1992	102,179.96	54.00	1,892.21	23.65	44,755.92
1993	602,257.52	54.00	11,152.84	24.52	273,487.85
1994	121,449.36	54.00	2,249.05	25.40	57,127.33
1995	108,880.91	54.00	2,016.30	26.29	53,013.92
1996	217,901.14	54.00	4,035.18	27.19	109,735.96
1997	424,521.86	54.00	7,861.46	28.11	220,958.28
1998	198,267.60	54.00	3,671.60	29.03	106,576.10
1999	381,018.45	54.00	7,055.85	29.96	211,366.52
2000	333,829.72	54.00	6,181.99	30.89	190,972.43
2001	250,210.09	54.00	4,633.49	31.84	147,512.89
2002	81,509.28	54.00	1,509.42	32.79	49,489.77

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
345.00 SERVICES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 *Survivor Curve:* R4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2003	61,641.68	54.00	1,141.50	33.74	38,519.16
2004	73,073.54	54.00	1,353.20	34.71	46,965.05
2005	65,938.43	54.00	1,221.07	35.67	43,560.31
2006	135,658.15	54.00	2,512.17	36.65	92,059.50
2007	275,867.81	54.00	5,108.63	37.62	192,188.75
2008	115,684.57	54.00	2,142.29	38.60	82,691.88
2009	110,423.94	54.00	2,044.87	39.58	80,940.30
2010	94,665.05	54.00	1,753.04	40.57	71,115.88
2011	105,874.24	54.00	1,960.62	41.55	81,472.44
2012	99,992.08	54.00	1,851.69	42.54	78,778.03
2013	155,670.72	54.00	2,882.77	43.53	125,501.29
2014	152,448.61	54.00	2,823.10	44.53	125,705.52
2015	130,232.95	54.00	2,411.70	45.52	109,784.35
2016	209,479.49	54.00	3,879.22	46.52	180,448.19
2017	239,091.19	54.00	4,427.58	47.51	210,366.01
2018	393,391.49	54.00	7,284.98	48.51	353,389.66
2019	782,494.76	54.00	14,490.54	49.51	717,380.17
2020	429,055.17	54.00	7,945.41	50.50	401,280.73
2021	621,000.92	54.00	11,499.94	51.50	592,281.70
2022	595,238.29	54.00	11,022.85	52.50	578,719.38
2023	503,616.28	54.00	9,326.16	53.50	498,956.99
Total	8,848,710.04	54.00	163,863.84	38.96	6,384,816.93

Composite Average Remaining Life ... 38.96 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
346.00 METERS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 27 *Survivor Curve:* L5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1968	2,189.12	0.00	0.00	0.00	0.00
1974	1,239.30	27.00	45.90	0.77	35.29
1993	51,603.30	27.00	1,911.25	3.25	6,215.55
1994	21,273.00	27.00	787.89	3.34	2,632.52
1995	24,878.28	27.00	921.42	3.43	3,159.63
1996	25,646.75	27.00	949.89	3.54	3,360.54
1997	58,311.84	27.00	2,159.71	3.72	8,035.77
1998	38,147.00	27.00	1,412.86	4.01	5,658.56
1999	56,538.97	27.00	2,094.05	4.40	9,221.27
2000	56,546.75	27.00	2,094.34	4.93	10,314.91
2001	56,132.30	27.00	2,078.99	5.55	11,547.55
2002	121,183.93	27.00	4,488.32	6.27	28,128.08
2003	161,873.70	27.00	5,995.36	7.05	42,238.66
2004	130,608.42	27.00	4,837.38	7.87	38,059.45
2005	176,987.29	27.00	6,555.13	8.73	57,209.22
2006	186,089.07	27.00	6,892.23	9.63	66,353.41
2007	484,980.50	27.00	17,962.36	10.56	189,708.62
2008	417,722.46	27.00	15,471.31	11.52	178,291.28
2009	316,370.48	27.00	11,717.50	12.51	146,543.92
2010	683,534.98	27.00	25,316.28	13.50	341,793.29
2011	687,560.10	27.00	25,465.36	14.50	369,244.73
2012	644,615.69	27.00	23,874.81	15.50	370,055.37
2013	758,735.19	27.00	28,101.49	16.50	463,669.53
2014	615,294.29	27.00	22,788.83	17.50	398,800.41
2015	599,952.51	27.00	22,220.61	18.50	411,077.31
2016	534,421.42	27.00	19,793.52	19.50	385,970.03
2017	845,200.93	27.00	31,303.95	20.50	641,725.27

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
346.00 METERS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

***Average Service Life:* 27** ***Survivor Curve:* L5**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2018	650,505.96	27.00	24,092.97	21.50	517,994.60
2019	634,990.13	27.00	23,518.31	22.50	529,157.73
2020	278,641.85	27.00	10,320.14	23.50	242,521.37
2021	392,023.66	27.00	14,519.49	24.50	355,724.93
2022	401,695.78	27.00	14,877.72	25.50	379,379.20
2023	323,682.96	27.00	11,988.34	26.50	317,688.79
Total	10,439,177.91	26.18	386,557.72	16.90	6,531,516.81

***Composite Average Remaining Life ...* 16.90 Years**

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
348.00 HYDRANTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 **Survivor Curve: R4**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1972	866.00	68.00	12.74	20.30	258.52
1973	908.00	68.00	13.35	21.04	280.99
1974	1,458.00	68.00	21.44	21.79	467.30
1975	1,511.00	68.00	22.22	22.56	501.31
1976	993.00	68.00	14.60	23.33	340.76
1977	961.00	68.00	14.13	24.12	340.91
1981	1,694.00	68.00	24.91	27.37	681.95
1982	17,000.00	68.00	250.00	28.22	7,054.37
1983	1,391.00	68.00	20.46	29.07	594.56
1984	13,502.00	68.00	198.56	29.93	5,942.44
1985	5,012.00	68.00	73.71	30.80	2,269.81
1986	13,023.00	68.00	191.51	31.68	6,066.42
1987	14,430.00	68.00	212.21	32.56	6,909.83
1988	2,537.00	68.00	37.31	33.46	1,248.32
1989	12,126.00	68.00	178.32	34.36	6,127.52
1990	29,695.00	68.00	436.69	35.27	15,404.05
1991	24,545.00	68.00	360.96	36.19	13,063.81
1992	35,041.00	68.00	515.31	37.12	19,127.63
1993	91,540.27	68.00	1,346.18	38.05	51,222.34
1994	37,589.91	68.00	552.79	38.99	21,552.83
1995	81,170.67	68.00	1,193.68	39.93	47,666.66
1996	29,128.46	68.00	428.36	40.88	17,512.20
1997	68,275.03	68.00	1,004.04	41.84	42,004.97
1998	31,725.85	68.00	466.56	42.79	19,966.22
1999	78,994.30	68.00	1,161.68	43.76	50,832.34
2000	20,158.88	68.00	296.45	44.72	13,258.55
2001	19,992.39	68.00	294.01	45.70	13,434.60

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
348.00 HYDRANTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **68** *Survivor Curve:* **R4**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2002	26,947.86	68.00	396.29	46.67	18,494.27
2003	25,348.60	68.00	372.77	47.65	17,761.03
2004	42,224.29	68.00	620.94	48.62	30,193.30
2005	49,700.67	68.00	730.89	49.61	36,257.42
2006	282,864.00	68.00	4,159.76	50.59	210,446.51
2007	476,762.32	68.00	7,011.20	51.58	361,620.07
2008	96,389.31	68.00	1,417.49	52.57	74,510.57
2009	197,666.06	68.00	2,906.85	53.55	155,676.22
2010	92,191.70	68.00	1,355.76	54.55	73,950.90
2011	64,008.96	68.00	941.31	55.54	52,278.41
2012	52,363.70	68.00	770.05	56.53	43,532.14
2013	48,567.65	68.00	714.23	57.53	41,086.53
2014	57,502.30	68.00	845.62	58.52	49,486.38
2015	49,037.73	68.00	721.14	59.52	42,919.86
2016	73,170.71	68.00	1,076.04	60.51	65,114.47
2017	111,418.56	68.00	1,638.51	61.51	100,784.72
2018	71,945.37	68.00	1,058.02	62.51	66,134.39
2019	170,181.27	68.00	2,502.66	63.51	158,933.23
2020	106,703.42	68.00	1,569.17	64.50	101,217.50
2021	133,483.27	68.00	1,962.99	65.50	128,580.68
2022	229,450.62	68.00	3,374.27	66.50	224,393.82
2023	215,601.65	68.00	3,170.61	67.50	214,017.57
Total	3,308,798.78	68.00	48,658.72	54.08	2,631,521.23

Composite Average Remaining Life ... 54.08 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
371.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **44** *Survivor Curve:* **R5**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1985	94,989.06	44.00	2,158.89	7.46	16,096.42
1986	54,872.00	44.00	1,247.12	8.15	10,160.61
1987	190.00	44.00	4.32	8.88	38.33
1993	21,391.00	44.00	486.17	13.87	6,744.11
1994	5,539.81	44.00	125.91	14.78	1,861.08
1995	3,157.79	44.00	71.77	15.71	1,127.29
1996	97,495.04	44.00	2,215.85	16.65	36,888.30
1997	20,849.80	44.00	473.87	17.60	8,341.63
1998	1,572.40	44.00	35.74	18.57	663.58
1999	2,829.11	44.00	64.30	19.54	1,256.61
2001	22,080.26	44.00	501.84	21.51	10,796.77
2004	20,452.57	44.00	464.84	24.50	11,388.98
2005	9,508.11	44.00	216.10	25.50	5,510.43
2012	40,773.16	44.00	926.68	32.50	30,116.29
2016	9,717.39	44.00	220.85	36.50	8,060.98
2017	23,387.08	44.00	531.54	37.50	19,932.09
2018	90,818.78	44.00	2,064.11	38.50	79,466.17
2019	22,989.66	44.00	522.50	39.50	20,638.39
2020	32,453.48	44.00	737.60	40.50	29,871.89
2021	79,132.16	44.00	1,798.50	41.50	74,635.91
2022	32,692.08	44.00	743.02	42.50	31,577.55
2023	17,464.13	44.00	396.92	43.50	17,265.67
Total	704,354.87	44.00	16,008.43	26.39	422,439.10

Composite Average Remaining Life ... 26.39 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
372.00 OFFICE FURNITURE & EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 19 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2000	11,717.84	19.00	616.72	0.71	440.84
2001	41,874.28	19.00	2,203.89	0.90	1,982.54
2002	22,147.99	19.00	1,165.67	1.10	1,276.53
2003	11,223.11	19.00	590.68	1.36	801.51
2004	44,738.90	19.00	2,354.66	1.70	4,010.58
2005	28,825.65	19.00	1,517.12	2.14	3,250.14
2006	2,050.00	19.00	107.89	2.68	288.89
2007	77,361.57	19.00	4,071.62	3.31	13,478.07
2008	141,896.52	19.00	7,468.16	4.03	30,126.42
2009	4,595.67	19.00	241.88	4.84	1,169.86
2010	31,253.95	19.00	1,644.93	5.70	9,371.67
2011	10,862.20	19.00	571.69	6.60	3,775.53
2012	12,614.41	19.00	663.91	7.55	5,010.74
2013	1,102.96	19.00	58.05	8.52	494.47
2014	70,367.47	19.00	3,703.51	9.51	35,202.56
2016	15,825.45	19.00	832.91	11.50	9,578.69
2017	56,586.50	19.00	2,978.21	12.50	37,228.15
2018	58,248.68	19.00	3,065.69	13.50	41,387.38
2019	39,756.81	19.00	2,092.44	14.50	30,340.82
2020	20,766.06	19.00	1,092.94	15.50	16,940.77
2021	3,854.01	19.00	202.84	16.50	3,346.91
2022	65,736.36	19.00	3,459.77	17.50	60,546.70
2023	6,103.53	19.00	321.24	18.50	5,942.91
Total	779,509.92	19.00	41,026.44	7.70	315,992.67

Composite Average Remaining Life ... 7.70 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
372.10 ELECTRONICS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 8 *Survivor Curve:* L2

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1999	249.31	0.00	0.00	0.00	0.00
2000	17,415.76	0.00	0.00	0.00	0.00
2001	32,322.74	0.00	0.00	0.00	0.00
2002	5,834.67	8.00	729.33	0.50	364.66
2003	2,841.86	8.00	355.23	0.57	203.01
2004	7,209.04	8.00	901.12	0.70	630.43
2005	28,275.09	8.00	3,534.36	0.85	3,006.74
2006	17,766.07	8.00	2,220.74	1.02	2,263.85
2007	57,068.79	8.00	7,133.54	1.20	8,550.55
2008	24,822.38	8.00	3,102.77	1.39	4,314.03
2009	23,750.00	8.00	2,968.72	1.59	4,727.59
2010	5,273.31	8.00	659.16	1.81	1,191.64
2011	47,683.35	8.00	5,960.37	2.04	12,133.69
2012	13,788.74	8.00	1,723.58	2.28	3,923.92
2013	6,248.52	8.00	781.06	2.52	1,971.98
2014	17,455.88	8.00	2,181.97	2.77	6,050.96
2015	56,018.04	8.00	7,002.19	3.01	21,107.84
2016	70,746.96	8.00	8,843.29	3.25	28,774.09
2017	66,029.09	8.00	8,253.56	3.51	28,997.02
2018	36,707.41	8.00	4,588.39	3.84	17,601.42
2019	7,159.05	8.00	894.87	4.28	3,828.84
2020	126,950.73	8.00	15,868.70	4.89	77,620.55
2021	22,115.75	8.00	2,764.44	5.67	15,676.61
2022	41,113.69	8.00	5,139.17	6.55	33,644.36
2023	1,358.46	8.00	169.81	7.50	1,273.93

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
372.10 ELECTRONICS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 8 *Survivor Curve:* L2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
Total	736,204.69	7.04	85,776.36	3.24	277,857.72

Composite Average Remaining Life ... 3.24 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
372.20 COMPUTER SOFTWARE

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 9 *Survivor Curve:* L3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2017	82,152.20	9.00	9,128.33	3.42	31,195.56
2018	563,374.09	9.00	62,599.24	3.99	249,657.52
2019	170,036.41	9.00	18,893.57	4.74	89,520.49
2020	156,128.02	9.00	17,348.14	5.60	97,159.50
2021	526,269.72	9.00	58,476.39	6.53	381,709.62
2022	180,787.49	9.00	20,088.18	7.50	150,699.00
2023	155,133.47	9.00	17,237.63	8.50	146,514.65
Total	1,833,881.40	9.00	203,771.48	5.63	1,146,456.34

Composite Average Remaining Life ... 5.63 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
373.00 TRANSPORTATION EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 12 *Survivor Curve:* L3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1982	500.00	0.00	0.00	0.00	0.00
1996	18,000.00	12.00	1,500.02	0.50	750.01
1997	2,277.00	12.00	189.75	0.58	110.40
1999	36,982.46	12.00	3,081.91	0.89	2,731.46
2000	23,873.44	12.00	1,989.48	1.07	2,131.43
2002	171,726.36	12.00	14,310.70	1.47	21,065.74
2003	40,520.65	12.00	3,376.76	1.69	5,704.14
2004	23,430.80	12.00	1,952.59	1.92	3,744.07
2005	30,576.29	12.00	2,548.05	2.16	5,492.54
2006	275,996.29	12.00	22,999.97	2.41	55,342.22
2007	53,495.06	12.00	4,457.98	2.66	11,871.10
2008	106,930.09	12.00	8,910.95	2.92	26,002.40
2009	5,284.48	12.00	440.38	3.16	1,390.10
2010	25,743.77	12.00	2,145.34	3.36	7,217.96
2011	29,185.43	12.00	2,432.15	3.54	8,607.36
2012	94,818.93	12.00	7,901.67	3.71	29,293.69
2013	37,150.42	12.00	3,095.91	3.91	12,112.26
2014	209,077.46	12.00	17,423.33	4.21	73,285.35
2015	51,362.75	12.00	4,280.28	4.63	19,816.17
2016	300,357.81	12.00	25,030.12	5.20	130,228.99
2017	1,100,608.04	12.00	91,718.44	5.92	542,762.17
2018	364,995.99	12.00	30,416.70	6.73	204,851.30
2019	250,965.75	12.00	20,914.06	7.62	159,313.15
2020	592,261.51	12.00	49,355.72	8.55	421,748.51
2021	329,282.74	12.00	27,440.56	9.51	260,952.09
2022	205,474.35	12.00	17,123.07	10.50	179,795.34
2023	473,983.29	12.00	39,499.08	11.50	454,233.75

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
373.00 TRANSPORTATION EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 12 *Survivor Curve:* L3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
Total	4,854,861.16	11.56	404,534.98	6.53	2,640,553.71

Composite Average Remaining Life ... 6.53 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
376.00 COMMUNICATION EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 18 **Survivor Curve:** R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1998	45,755.00	18.00	2,541.94	1.26	3,206.39
1999	4,187.16	18.00	232.62	1.51	350.65
2000	4,050.28	18.00	225.01	1.76	396.71
2002	82.16	18.00	4.56	2.31	10.56
2003	2,525.39	18.00	140.30	2.64	369.92
2005	19,583.58	18.00	1,087.97	3.42	3,716.46
2006	25,695.80	18.00	1,427.54	3.88	5,543.61
2007	16,440.03	18.00	913.33	4.40	4,021.53
2008	11,116.03	18.00	617.55	4.98	3,072.70
2010	5,817.50	18.00	323.19	6.26	2,022.92
2011	34,606.08	18.00	1,922.55	6.96	13,385.46
2012	1,353.07	18.00	75.17	7.70	578.85
2013	2,296.42	18.00	127.58	8.47	1,080.81
2016	57,053.26	18.00	3,169.61	10.96	34,731.89
2017	5,599.75	18.00	311.10	11.84	3,682.98
2018	3,484.40	18.00	193.58	12.74	2,466.50
2021	84,475.05	18.00	4,693.04	15.56	73,035.15
Total	324,120.96	18.00	18,006.65	8.42	151,673.09

Composite Average Remaining Life ... 8.42 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
377.00 POWER OPERATED EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 34 *Survivor Curve:* L4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1994	17,655.60	34.00	519.28	7.95	4,129.71
1995	285.00	34.00	8.38	8.42	70.59
1996	24,175.00	34.00	711.02	8.97	6,374.79
1997	41,124.78	34.00	1,209.54	9.58	11,584.86
1998	431,500.15	34.00	12,691.04	10.25	130,051.64
1999	89,994.14	34.00	2,646.86	10.96	29,018.34
2000	7,532.05	34.00	221.53	11.72	2,595.34
2001	90,214.14	34.00	2,653.33	12.50	33,159.66
2003	3,476.55	34.00	102.25	14.13	1,445.26
2004	9,324.12	34.00	274.24	14.99	4,110.02
2005	75,883.36	34.00	2,231.84	15.86	35,401.65
2006	59,214.84	34.00	1,741.59	16.76	29,187.08
2007	153,065.60	34.00	4,501.88	17.68	79,571.76
2008	263,247.46	34.00	7,742.49	18.61	144,108.09
2009	10,792.82	34.00	317.43	19.57	6,211.29
2010	37,376.26	34.00	1,099.29	20.54	22,575.65
2011	343,828.08	34.00	10,112.48	21.52	217,595.75
2012	174,090.21	34.00	5,120.24	22.51	115,241.89
2013	298,482.89	34.00	8,778.81	23.50	206,322.56
2014	213,435.02	34.00	6,277.43	24.50	153,801.54
2015	368,732.97	34.00	10,844.97	25.50	276,550.97
2016	461,838.56	34.00	13,583.33	26.50	359,963.56
2017	254,640.41	34.00	7,489.34	27.50	205,959.70
2018	77,811.56	34.00	2,288.55	28.50	65,224.54
2019	135,087.71	34.00	3,973.12	29.50	117,208.66
2020	63,835.12	34.00	1,877.48	30.50	57,263.93
2021	14,796.18	34.00	435.18	31.50	13,708.24

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
377.00 POWER OPERATED EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *34* *Survivor Curve:* *L4*

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
Total	3,721,440.58	34.00	109,452.90	21.27	2,328,437.08

Composite Average Remaining Life ... 21.27 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
378.00 TOOLS, SHOP & GARAGE EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 17 *Survivor Curve:* L1.5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1992	7,106.01	17.00	417.98	3.82	1,596.51
1994	2,510.25	17.00	147.66	4.23	624.81
1995	3,237.00	17.00	190.40	4.45	846.55
1996	147.00	17.00	8.65	4.67	40.36
1999	159,723.87	17.00	9,395.14	5.37	50,472.29
2000	7,879.04	17.00	463.45	5.62	2,604.26
2001	13,501.06	17.00	794.15	5.87	4,662.60
2002	7,436.25	17.00	437.41	6.13	2,680.02
2003	7,177.45	17.00	422.19	6.39	2,696.21
2004	10,737.35	17.00	631.58	6.65	4,197.99
2005	55,213.50	17.00	3,247.72	6.91	22,438.45
2006	100,580.71	17.00	5,916.27	7.17	42,439.64
2007	27,901.11	17.00	1,641.17	7.44	12,212.79
2008	9,642.35	17.00	567.17	7.72	4,376.42
2009	36,454.44	17.00	2,144.29	8.00	17,158.11
2010	24,477.46	17.00	1,439.79	8.30	11,956.01
2011	8,585.98	17.00	505.04	8.63	4,358.37
2012	19,071.78	17.00	1,121.82	8.99	10,081.97
2013	45,069.75	17.00	2,651.05	9.38	24,878.32
2014	30,932.16	17.00	1,819.46	9.83	17,884.05
2015	3,428.28	17.00	201.66	10.33	2,083.65
2016	83,844.11	17.00	4,931.81	10.90	53,773.23
2017	120,212.65	17.00	7,071.04	11.54	81,617.66
2018	260,049.54	17.00	15,296.41	12.24	187,282.30
2019	76,473.69	17.00	4,498.27	13.00	58,467.47
2020	51,674.47	17.00	3,039.55	13.80	41,957.85
2021	69,273.51	17.00	4,074.75	14.66	59,749.35

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
378.00 TOOLS, SHOP & GARAGE EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 17 *Survivor Curve:* L1.5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2022	82,067.95	17.00	4,827.33	15.57	75,164.17
2023	91,621.91	17.00	5,389.30	16.52	89,014.50
Total	1,416,030.63	17.00	83,292.53	10.65	887,315.92

Composite Average Remaining Life ... 10.65 Years

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
379.00 OTHER GENERAL PLANT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 39 *Survivor Curve:* R4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1985	14,969.00	39.00	383.82	5.95	2,283.93
1986	11,077.00	39.00	284.02	6.46	1,834.25
1987	3,297.00	39.00	84.54	7.00	592.08
1988	6,553.00	39.00	168.02	7.59	1,276.02
1989	28,956.56	39.00	742.47	8.22	6,101.82
1990	12,675.00	39.00	325.00	8.87	2,882.45
1991	12,205.00	39.00	312.95	9.54	2,986.66
1992	24,515.00	39.00	628.59	10.23	6,432.97
1993	12,216.68	39.00	313.25	10.94	3,428.21
1994	9,224.60	39.00	236.53	11.67	2,760.34
1995	6,464.98	39.00	165.77	12.42	2,058.56
1996	23,348.38	39.00	598.67	13.18	7,892.17
1997	7,116.93	39.00	182.48	13.97	2,549.29
1998	2,425.69	39.00	62.20	14.78	918.97
1999	3,771.57	39.00	96.71	15.60	1,508.41
2000	3,160.17	39.00	81.03	16.44	1,332.14
2001	3,417.58	39.00	87.63	17.30	1,515.82
2002	50,277.70	39.00	1,289.16	18.17	23,429.48
2003	174,939.98	39.00	4,485.61	19.06	85,512.09
2004	2,381.87	39.00	61.07	19.97	1,219.59
2005	55,054.07	39.00	1,411.63	20.89	29,485.20
2007	1,582.83	39.00	40.59	22.76	923.59
2008	106,096.28	39.00	2,720.40	23.71	64,490.26
2009	13,264.18	39.00	340.10	24.66	8,388.53
2010	271.27	39.00	6.96	25.63	178.27
2011	53,229.98	39.00	1,364.86	26.60	36,307.19
2012	2,580.49	39.00	66.17	27.58	1,824.75

Washington Water Service Company
EB, EC, EP, WA, WN, WQ, WS
379.00 OTHER GENERAL PLANT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 39 *Survivor Curve:* R4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
Total	645,072.79	39.00	16,540.21	18.14	300,113.05

Composite Average Remaining Life ... 18.14 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
315.00 WELLS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 *Survivor Curve:* L5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1997	129,279.01	55.00	2,350.53	28.50	66,991.59
1998	44,667.00	55.00	812.13	29.50	23,957.86
1999	8,272.00	55.00	150.40	30.50	4,587.20
2000	2,533.00	55.00	46.05	31.50	1,450.72
2001	286.04	55.00	5.20	32.50	169.02
2002	2,437.79	55.00	44.32	33.50	1,484.84
2003	30.00	55.00	0.55	34.50	18.82
2005	5,204.92	55.00	94.63	36.50	3,454.17
2006	274.36	55.00	4.99	37.50	187.06
2008	3,644.99	55.00	66.27	39.50	2,617.77
2010	647.50	55.00	11.77	41.50	488.57
2013	54,911.42	55.00	998.39	44.50	44,428.33
2014	5,000.00	55.00	90.91	45.50	4,136.36
2022	5,511.48	55.00	100.21	53.50	5,361.17
Total	262,699.51	55.00	4,776.36	33.36	159,333.47

Composite Average Remaining Life ... 33.36 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
316.00 SUPPLY MAINS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 *Survivor Curve:* R4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2023	4,198.83	54.00	77.76	53.50	4,159.98
Total	4,198.83	54.00	77.76	53.50	4,159.98

Composite Average Remaining Life ... 53.50 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
321.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

***Average Service Life:* 45** ***Survivor Curve:* S6**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1997	17,630.00	45.00	391.78	18.50	7,247.79
1999	531.00	45.00	11.80	20.50	241.90
2000	1,437.00	45.00	31.93	21.50	686.56
2001	547.00	45.00	12.16	22.50	273.50
2002	2,087.05	45.00	46.38	23.50	1,089.89
2003	7,605.45	45.00	169.01	24.50	4,140.71
2005	1,463.40	45.00	32.52	26.50	861.77
2006	766.93	45.00	17.04	27.50	468.68
2007	275.55	45.00	6.12	28.50	174.51
2008	1,110.56	45.00	24.68	29.50	728.03
2009	23,126.05	45.00	513.92	30.50	15,674.25
2010	8,363.52	45.00	185.86	31.50	5,854.44
2011	29,143.62	45.00	647.64	32.50	21,048.09
2012	5,751.61	45.00	127.81	33.50	4,281.74
2014	8,236.65	45.00	183.04	35.50	6,497.79
2015	1,790.25	45.00	39.78	36.50	1,452.09
2016	1,022.03	45.00	22.71	37.50	851.69
2017	34,367.07	45.00	763.72	38.50	29,402.89
2018	906.92	45.00	20.15	39.50	796.07
2019	17,408.88	45.00	386.87	40.50	15,667.98
2020	22,255.49	45.00	494.57	41.50	20,524.49
2021	43,461.82	45.00	965.83	42.50	41,047.25
2022	76,129.81	45.00	1,691.79	43.50	73,592.13
2023	16,697.51	45.00	371.06	44.50	16,511.98

Washington Water Service Company
SA, SH, SM, SO, SR, ST
321.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

***Average Service Life:* 45** ***Survivor Curve:* S6**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
Total	322,115.17	45.00	7,158.18	37.60	269,116.22

Composite Average Remaining Life ... 37.60 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
324.00 PUMPING EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 28 *Survivor Curve:* R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1997	77,719.00	28.00	2,775.67	6.40	17,755.34
1998	12,542.00	28.00	447.93	6.93	3,106.05
1999	1,379.00	28.00	49.25	7.50	369.57
2000	1,258.00	28.00	44.93	8.10	364.11
2001	1,273.00	28.00	45.46	8.74	397.14
2002	952.73	28.00	34.03	9.39	319.61
2004	2,938.00	28.00	104.93	10.79	1,131.77
2005	2,133.90	28.00	76.21	11.52	877.84
2006	2,388.71	28.00	85.31	12.27	1,046.83
2007	9,888.41	28.00	353.16	13.05	4,607.00
2008	3,372.28	28.00	120.44	13.84	1,666.69
2009	5,502.29	28.00	196.51	14.65	2,878.82
2010	310,066.08	28.00	11,073.77	15.48	171,419.73
2011	5,528.12	28.00	197.43	16.33	3,223.30
2012	3,309.31	28.00	118.19	17.19	2,031.68
2013	2,825.81	28.00	100.92	18.07	1,823.58
2014	60,270.77	28.00	2,152.52	18.96	40,818.51
2015	13,203.50	28.00	471.55	19.87	9,370.35
2016	42,924.17	28.00	1,533.00	20.79	31,874.02
2017	92,367.27	28.00	3,298.82	21.72	71,666.58
2018	6,137.03	28.00	219.18	22.67	4,968.37
2019	59,105.43	28.00	2,110.90	23.62	49,862.59
2020	89,518.51	28.00	3,197.08	24.58	78,593.10
2021	6,881.35	28.00	245.76	25.55	6,279.71
2022	153,553.85	28.00	5,484.05	26.53	145,477.59
2023	77,443.80	28.00	2,765.84	27.51	76,082.68

Washington Water Service Company
SA, SH, SM, SO, SR, ST
324.00 PUMPING EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 28 *Survivor Curve:* R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
Total	1,044,482.32	28.00	37,302.86	19.52	728,012.59

Composite Average Remaining Life ... 19.52 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
324.10 PUMPING CONTROL COMPUTER EQ

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

***Average Service Life:* 7** ***Survivor Curve:* R3**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2006	3,412.76	0.00	0.00	0.00	0.00
2017	29,809.32	7.00	4,258.27	1.69	7,184.10
2018	36,599.15	7.00	5,228.20	2.28	11,903.47
2019	9,653.07	7.00	1,378.94	2.98	4,108.89
Total	79,474.30	5.25	10,865.41	2.13	23,196.46

Composite Average Remaining Life ... 2.13 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
325.00 PORTABLE BOOSTERS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 38 *Survivor Curve:* L2

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2017	8,437.41	38.00	222.04	31.67	7,032.00
2021	1,314.45	38.00	34.59	35.51	1,228.36
Total	9,751.86	38.00	256.63	32.19	8,260.36

Composite Average Remaining Life ... 32.19 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
331.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *37* ***Survivor Curve:*** *L3*

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2021	20,127.41	37.00	543.99	34.50	18,767.43
Total	20,127.41	37.00	543.99	34.50	18,767.43

Composite Average Remaining Life ... 34.50 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
332.00 WATER TREATMENT PLANT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 27 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2003	18,726.98	27.00	693.60	6.96	4,825.99
2004	59,491.74	27.00	2,203.42	7.82	17,222.68
2005	646.73	27.00	23.95	8.71	208.56
2006	1,562.82	27.00	57.88	9.63	557.33
2007	423,701.04	27.00	15,692.81	10.57	165,933.53
2008	15,899.84	27.00	588.89	11.54	6,794.87
2010	266,056.57	27.00	9,854.06	13.51	133,096.25
2011	4,484.98	27.00	166.11	14.50	2,408.95
2012	11,254.26	27.00	416.83	15.50	6,460.93
2013	2,210.80	27.00	81.88	16.50	1,351.04
2014	4,075.15	27.00	150.93	17.50	2,641.29
2016	42,155.93	27.00	1,561.35	19.50	30,445.82
2017	5,183.95	27.00	192.00	20.50	3,935.95
2018	31,748.03	27.00	1,175.87	21.50	25,280.77
2019	51,630.65	27.00	1,912.27	22.50	43,025.44
2020	74,824.35	27.00	2,771.30	23.50	65,124.79
2021	14,659.10	27.00	542.94	24.50	13,301.76
2022	49,860.20	27.00	1,846.69	25.50	47,090.16
2023	50,938.33	27.00	1,886.63	26.50	49,995.02
Total	1,129,111.45	27.00	41,819.41	14.82	619,701.13

Composite Average Remaining Life ... 14.82 *Years*

Washington Water Service Company
SA, SH, SM, SO, SR, ST
342.00 DISTR. RESERVOIRS & TANKS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 *Survivor Curve:* R5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1997	55,680.00	52.00	1,070.79	25.52	27,322.76
2000	25,839.00	52.00	496.91	28.50	14,162.98
2001	81,506.00	52.00	1,567.46	29.50	46,240.41
2002	74,097.66	52.00	1,424.98	30.50	43,461.32
2003	63,583.41	52.00	1,222.78	31.50	38,516.61
2006	6,483.90	52.00	124.69	34.50	4,301.77
2007	14,154.13	52.00	272.20	35.50	9,662.82
2008	800.00	52.00	15.38	36.50	561.53
2010	5,242.59	52.00	100.82	38.50	3,881.51
2012	24,957.97	52.00	479.97	40.50	19,438.31
2013	7,380.60	52.00	141.94	41.50	5,890.26
2015	1,448.83	52.00	27.86	43.50	1,212.00
2018	12,543.12	52.00	241.22	46.50	11,216.42
2020	69,326.15	52.00	1,333.22	48.50	64,659.87
2022	13,659.08	52.00	262.68	50.50	13,265.06
2023	23,597.77	52.00	453.81	51.50	23,370.86
Total	480,300.21	52.00	9,236.73	35.42	327,164.49

Composite Average Remaining Life ... 35.42 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
343.10 MAINS - UNCLASSIFIED

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

***Average Service Life:* 55** ***Survivor Curve:* R3**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2002	30,246.98	55.00	549.94	34.72	19,093.66
2003	22,761.45	55.00	413.84	35.60	14,734.24
2004	7,759.34	55.00	141.08	36.49	5,148.66
2005	6,119.39	55.00	111.26	37.39	4,160.36
2007	191,903.14	55.00	3,489.15	39.21	136,815.89
2008	88,018.67	55.00	1,600.34	40.13	64,223.51
2009	7,276.23	55.00	132.30	41.06	5,431.60
2010	281,545.16	55.00	5,119.00	41.99	214,932.03
2011	13,538.00	55.00	246.15	42.92	10,565.68
2012	5,042.75	55.00	91.69	43.87	4,022.03
2013	870.30	55.00	15.82	44.81	709.14
2014	442,477.27	55.00	8,045.04	45.77	368,200.70
2015	32,706.54	55.00	594.66	46.72	27,785.27
2019	703.44	55.00	12.79	50.59	647.05
Total	1,130,968.66	55.00	20,563.06	42.62	876,469.83

Composite Average Remaining Life ... 42.62 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
343.40 ALL OTHER

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 **Survivor Curve:** R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2018	71,197.14	55.00	1,294.49	49.62	64,231.27
2019	63,307.19	55.00	1,151.04	50.59	58,232.21
2020	6,839.07	55.00	124.35	51.57	6,412.08
2021	1,286.06	55.00	23.38	52.54	1,228.63
2022	6,727.03	55.00	122.31	53.52	6,546.56
Total	149,356.49	55.00	2,715.57	50.32	136,650.75

Composite Average Remaining Life ... 50.32 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
343.60 MAINS - PLASTIC

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

***Average Service Life:* 55** ***Survivor Curve:* R3**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1997	450,440.00	55.00	8,189.82	30.42	249,137.39
1998	30,731.00	55.00	558.75	31.26	17,468.35
1999	64,957.00	55.00	1,181.04	32.11	37,927.23
2000	1,488.00	55.00	27.05	32.97	892.10
2002	22,610.50	55.00	411.10	34.72	14,273.07
2003	1,296.00	55.00	23.56	35.60	838.94
2004	30,867.80	55.00	561.23	36.49	20,482.12
2005	10,390.57	55.00	188.92	37.39	7,064.19
2006	18,990.00	55.00	345.27	38.30	13,223.56
2007	255,767.01	55.00	4,650.31	39.21	182,347.16
2008	21,302.55	55.00	387.32	40.13	15,543.57
2009	12,458.04	55.00	226.51	41.06	9,299.74
2010	3,904.00	55.00	70.98	41.99	2,980.32
2011	7,300.44	55.00	132.74	42.92	5,697.60
2012	66,139.33	55.00	1,202.53	43.87	52,751.84
2015	2,444.19	55.00	44.44	46.72	2,076.42
2017	170,785.26	55.00	3,105.19	48.65	151,067.46
2018	271,370.12	55.00	4,934.00	49.62	244,819.48
2019	117,586.40	55.00	2,137.93	50.59	108,160.16
2020	65,105.64	55.00	1,183.74	51.57	61,040.85
2021	3,162.93	55.00	57.51	52.54	3,021.68
2022	11,039.83	55.00	200.72	53.52	10,743.67
2023	112,394.16	55.00	2,043.53	54.51	111,388.00
Total	1,752,530.77	55.00	31,864.19	41.50	1,322,244.91

Composite Average Remaining Life ... 41.50 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
345.00 SERVICES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 **Survivor Curve:** R4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1997	67,122.00	54.00	1,242.99	28.11	34,936.16
1998	404.00	54.00	7.48	29.03	217.16
2001	800.00	54.00	14.81	31.84	471.64
2002	5,025.00	54.00	93.05	32.79	3,051.02
2003	5,842.69	54.00	108.20	33.74	3,651.03
2004	4,405.00	54.00	81.57	34.71	2,831.13
2005	10,674.68	54.00	197.68	35.67	7,051.92
2006	9,599.22	54.00	177.76	36.65	6,514.16
2007	792.73	54.00	14.68	37.62	552.27
2008	2,417.95	54.00	44.78	38.60	1,728.36
2009	3,159.38	54.00	58.51	39.58	2,315.81
2010	7,343.43	54.00	135.99	40.57	5,516.66
2011	12,485.46	54.00	231.21	41.55	9,607.82
2012	3,176.24	54.00	58.82	42.54	2,502.38
2013	500.00	54.00	9.26	43.53	403.10
2014	55,381.92	54.00	1,025.58	44.53	45,666.62
2015	3,258.04	54.00	60.33	45.52	2,746.48
2016	8,613.52	54.00	159.51	46.52	7,419.79
2017	20,242.82	54.00	374.86	47.51	17,810.78
2018	27,442.98	54.00	508.20	48.51	24,652.45
2019	31,740.66	54.00	587.79	49.51	29,099.39
2020	67,248.34	54.00	1,245.33	50.50	62,895.09
2021	41,439.71	54.00	767.40	51.50	39,523.26
2022	54,026.17	54.00	1,000.48	52.50	52,526.85
2023	97,223.39	54.00	1,800.42	53.50	96,323.91

Washington Water Service Company
SA, SH, SM, SO, SR, ST
345.00 SERVICES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 *Survivor Curve:* R4

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
Total	540,365.33	54.00	10,006.69	45.97	460,015.25

Composite Average Remaining Life ... 45.97 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
346.00 METERS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 27 **Survivor Curve:** L5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1997	32,326.00	27.00	1,197.27	3.72	4,454.75
1998	6,048.00	27.00	224.00	4.01	897.13
1999	3,523.00	27.00	130.48	4.40	574.59
2000	5,249.00	27.00	194.41	4.93	957.49
2001	4,509.00	27.00	167.00	5.55	927.59
2002	3,433.47	27.00	127.17	6.27	796.94
2003	4,128.48	27.00	152.91	7.05	1,077.27
2004	5,039.56	27.00	186.65	7.87	1,468.53
2005	4,527.37	27.00	167.68	8.73	1,463.42
2006	6,567.45	27.00	243.24	9.63	2,341.74
2007	96,793.67	27.00	3,584.97	10.56	37,862.54
2008	2,377.80	27.00	88.07	11.52	1,014.89
2009	24,471.90	27.00	906.37	12.51	11,335.47
2010	30,508.81	27.00	1,129.96	13.50	15,255.56
2011	55,243.98	27.00	2,046.09	14.50	29,668.02
2012	30,124.23	27.00	1,115.72	15.50	17,293.46
2013	58,904.26	27.00	2,181.65	16.50	35,996.89
2014	75,818.44	27.00	2,808.11	17.50	49,141.40
2015	43,766.07	27.00	1,620.98	18.50	29,987.77
2016	47,181.31	27.00	1,747.47	19.50	34,075.30
2017	12,927.43	27.00	478.80	20.50	9,815.25
2018	49,040.69	27.00	1,816.33	21.50	39,050.85
2019	36,182.64	27.00	1,340.11	22.50	30,152.16
2020	29,024.99	27.00	1,075.01	23.50	25,262.47
2021	15,419.77	27.00	571.11	24.50	13,992.00
2022	47,918.77	27.00	1,774.78	25.50	45,256.60
2023	30,280.52	27.00	1,121.51	26.50	29,719.77

Washington Water Service Company
SA, SH, SM, SO, SR, ST
346.00 METERS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 27 *Survivor Curve:* L5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
Total	761,336.61	27.00	28,197.84	16.66	469,839.86

Composite Average Remaining Life ... 16.66 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
348.00 HYDRANTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **68** *Survivor Curve:* **R4**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
1997	45,801.00	68.00	673.54	41.84	28,178.23
1998	1,015.00	68.00	14.93	42.79	638.78
1999	1,322.00	68.00	19.44	43.76	850.70
2000	3,749.00	68.00	55.13	44.72	2,465.73
2004	7,954.77	68.00	116.98	48.62	5,688.21
2007	31,775.83	68.00	467.29	51.58	24,101.69
2008	3,574.77	68.00	52.57	52.57	2,763.36
2019	6,578.18	68.00	96.74	63.51	6,143.40
2020	9,849.07	68.00	144.84	64.50	9,342.70
2021	20,577.00	68.00	302.60	65.50	19,821.25
2022	7,752.78	68.00	114.01	66.50	7,581.92
2023	12,467.51	68.00	183.35	67.50	12,375.91
Total	152,416.91	68.00	2,241.42	53.52	119,951.87

Composite Average Remaining Life ... 53.52 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
372.00 OFFICE FURNITURE & EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: ***19*** ***Survivor Curve:*** ***R5***

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2007	983.27	19.00	51.75	3.31	171.31
2008	1,398.22	19.00	73.59	4.03	296.86
2009	957.49	19.00	50.39	4.84	243.74
2010	1,866.79	19.00	98.25	5.70	559.77
2013	648.55	19.00	34.13	8.52	290.75
2015	1,814.71	19.00	95.51	10.50	1,002.96
2018	825.18	19.00	43.43	13.50	586.31
Total	8,494.21	19.00	447.06	7.05	3,151.70

Composite Average Remaining Life ... 7.05 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
372.10 ELECTRONICS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

***Average Service Life:* 8** ***Survivor Curve:* L2**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2020	4,097.89	8.00	512.23	4.89	2,505.54
Total	4,097.89	8.00	512.23	4.89	2,505.54

Composite Average Remaining Life ... 4.89 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
376.00 COMMUNICATION EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 18 *Survivor Curve:* R3

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2007	106.77	18.00	5.93	4.40	26.12
2008	1,552.70	18.00	86.26	4.98	429.20
2011	18,026.26	18.00	1,001.46	6.96	6,972.47
2021	8,810.96	18.00	489.50	15.56	7,617.75
Total	28,496.69	18.00	1,583.14	9.50	15,045.53

Composite Average Remaining Life ... 9.50 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
377.00 POWER OPERATED EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 34 *Survivor Curve:* L4

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2002	30,457.93	34.00	895.81	13.30	11,918.19
2003	338.17	34.00	9.95	14.13	140.58
2005	2,561.55	34.00	75.34	15.86	1,195.03
2006	23,536.23	34.00	692.23	16.76	11,601.04
2007	12,385.58	34.00	364.28	17.68	6,438.69
2010	68,834.12	34.00	2,024.51	20.54	41,576.53
2011	1,519.32	34.00	44.69	21.52	961.52
2014	6,510.61	34.00	191.49	24.50	4,691.55
2019	2,836.94	34.00	83.44	29.50	2,461.47
2020	3,093.64	34.00	90.99	30.50	2,775.18
Total	152,074.09	34.00	4,472.72	18.73	83,759.79

Composite Average Remaining Life ... 18.73 Years

Washington Water Service Company
SA, SH, SM, SO, SR, ST
378.00 TOOLS, SHOP & GARAGE EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 17 *Survivor Curve:* L1.5

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2003	395.67	17.00	23.27	6.39	148.63
2006	16,650.33	17.00	979.39	7.17	7,025.54
2007	1,402.96	17.00	82.52	7.44	614.10
2008	5,575.48	17.00	327.96	7.72	2,530.57
2009	374.38	17.00	22.02	8.00	176.21
2010	11,913.97	17.00	700.79	8.30	5,819.38
2013	1,459.82	17.00	85.87	9.38	805.81
2014	713.35	17.00	41.96	9.83	412.44
2015	3,771.59	17.00	221.85	10.33	2,292.31
2018	1,350.86	17.00	79.46	12.24	972.86
2019	8,311.68	17.00	488.90	13.00	6,354.64
2021	3,234.03	17.00	190.23	14.66	2,789.40
2022	4,537.60	17.00	266.91	15.57	4,155.88
Total	59,691.72	17.00	3,511.13	9.71	34,097.78

Composite Average Remaining Life ... 9.71 *Years*

Washington Water Service Company
SA, SH, SM, SO, SR, ST
379.00 OTHER GENERAL PLANT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2023
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: **39** *Survivor Curve:* **R4**

Year (1)	Original Cost (2)	Avg. Service Life (3)	Avg. Annual Accrual (4)	Avg. Remaining Life (5)	Future Annual Accruals (6)
2002	11,590.72	39.00	297.20	18.17	5,401.29
2003	24,420.78	39.00	626.17	19.06	11,937.08
2004	6,263.00	39.00	160.59	19.97	3,206.84
2006	8,110.24	39.00	207.95	21.82	4,536.80
2007	29.06	39.00	0.75	22.76	16.96
2008	996.24	39.00	25.54	23.71	605.56
2012	10,298.60	39.00	264.06	27.58	7,282.49
2013	16,595.59	39.00	425.52	28.56	12,152.90
Total	78,304.23	39.00	2,007.79	22.48	45,139.91

Composite Average Remaining Life ... **22.48 Years**