

Pennsylvania-American Water Company  
 Exeter Wastewater System  
 Exeter Township, Berks County, Pennsylvania  
 Wastewater System  
 Investor-Owned Utility

Summary of Original Cost, Average Service Life/Curve, Replacement Cost and Depreciated Replacement Cost  
 As of January 1, 2018

Account No.	Description	Original Cost	Cost Index	Cost Translator	Reproduction Cost New	Replacement Cost Factor	Replacement Cost New	Average Age	Weighted RCN Age	Iowa Survivor Curve and Life	Average Normal Remaining Life	Weighted RCN Average Normal Remaining Life	Average Total Life Expectancy	Weighted RCN Average Total Life Expectancy	Condition	Depreciated Replacement Cost	Economic Obsolescence	Fair Market Value
353.20	Land & Land Rights - Collection	336,068.94	USBSL1	2.23	749,404.75	1.000	749,404.75	32.60	24,434,285.00	Non-Depr	-	-	-	-	100.00%	749,404.75	0.00%	749,404.75
353.30	Land & Land Rights - Pumping	63,244.16	USBSL1	1.58	99,930.18	1.000	99,930.18	22.17	2,215,422.00	Non-Depr	-	-	-	-	100.00%	99,930.18	0.00%	99,930.18
353.40	Land & Land Rights - Treatment	735,535.35	USBSL1	3.075	2,261,697.09	1.000	2,261,697.09	39.72	89,823,729.00	Non-Depr	-	-	-	-	100.00%	2,261,697.09	0.00%	2,261,697.09
354.30	Structures & Improvements - Pumping	1,000,471.00	HWV-18	2.18	2,181,008.75	1.000	2,181,008.75	23.09	50,359,151.00	R4.0 45 yrs	22.70	49,513,519.00	45.79	99,872,670.00	49.62%	1,082,243.87	0.00%	1,082,243.87
354.40	Structures & Improvements - Treatment	36,457,669.12	HWV-115	3.057	111,449,475.20	1.000	111,449,475.20	32.99	3,676,737,065.00	R4.0 55 yrs	24.21	2,698,338,995.00	57.20	6,375,076,059.00	42.99%	47,912,068.89	0.00%	47,912,068.89
355.30	Generating Equipment - Pumping	46,258.60	USBSL4	1.547	71,562.06	1.000	71,562.06	24.50	1,753,270.00	R3.0 35 yrs	13.39	958,216.00	37.89	2,711,487.00	35.34%	25,289.42	0.00%	25,289.42
360.21	Collection Sewers - Force - Mains	724,186.15	HWV-144	1.989	1,440,743.93	1.000	1,440,743.93	19.87	28,620,637.00	R3.0 60 yrs	40.92	58,962,345.00	60.79	87,582,982.00	67.36%	970,489.03	0.00%	970,489.03
360.23	Collection Sewers - Force - Manholes	165,868.09	HWV-145	1.642	272,340.40	1.000	272,340.40	19.48	5,304,528.00	R3.0 65 yrs	46.33	12,616,233.00	65.80	17,920,763.00	70.42%	191,793.42	0.00%	191,793.42
361.21	Collection Sewers - Gravity - Mains	15,360,150.52	HWV-144	3.266	50,172,506.70	1.000	50,172,506.70	38.45	1,928,923,877.00	R3.0 80 yrs	45.03	2,259,336,879.00	83.48	4,188,260,756.00	54.35%	27,267,923.87	0.00%	27,267,923.87
361.22	Collection Sewers - Gravity - Mains Refilling	161,438.00	HWV-144	1.12	180,828.45	0.100	18,082.84	9.21	166,575.00	R3.0 80 yrs	70.90	1,282,079.00	80.11	1,448,653.00	8.85%	16,003.65	0.00%	16,003.65
361.23	Collection Sewers - Gravity - Manholes	4,110,550.96	HWV-145	2.907	11,949,309.18	1.000	11,949,309.18	36.87	440,541,620.00	R3.0 80 yrs	46.36	553,983,646.00	83.23	994,525,265.00	56.11%	6,704,939.15	0.00%	6,704,939.15
361.24	Collection Sewers - Gravity - Manholes Repairs	10,179.00	HWV-145	1.044	10,626.68	0.100	1,062.69	2.50	2,657.00	R3.0 80 yrs	77.64	82,507.00	80.14	85,164.00	9.69%	1,029.54	0.00%	1,029.54
363.20	Service Laterals	8,107,147.46	HWV-139	3.376	27,369,203.97	1.000	27,369,203.97	35.96	984,283,481.00	R3.0 55 yrs	23.93	654,884,859.00	59.89	1,639,168,341.00	41.12%	11,253,482.31	0.00%	11,253,482.31
364.20	Flow Measuring Devices	28,200.34	HWV-140	1.422	40,090.31	1.000	40,090.31	12.75	511,209.00	R3.0 35 yrs	23.30	934,195.00	36.05	1,445,404.00	65.35%	26,198.65	0.00%	26,198.65
365.20	Flow Measuring Installations	95,497.64	HWV-140	2.583	246,670.40	1.000	246,670.40	26.50	6,536,764.00	R3.0 35 yrs	11.92	2,940,312.00	38.42	9,477,076.00	31.03%	76,530.76	0.00%	76,530.76
371.30	Pumping Equipment	180,108.68	HWV-19	2.109	379,859.84	1.000	379,859.84	18.15	6,893,209.00	R3.0 35 yrs	18.78	7,134,775.00	36.93	14,027,979.00	51.62%	196,073.11	0.00%	196,073.11
371.32	Pumping Equipment - Grinder	61,593.68	HWV-19	2.326	143,245.00	1.000	143,245.00	20.20	2,894,167.00	R3.0 35 yrs	17.06	2,443,058.00	37.26	5,337,225.00	46.43%	66,506.40	0.00%	66,506.40
380.40	Treatment and Disposal Equipment	515,491.49	HWV-117	1.117	575,784.83	1.000	575,784.83	3.68	2,119,410.00	R3.0 45 yrs	41.35	23,809,188.00	45.03	25,928,600.00	91.83%	528,742.73	0.00%	528,742.73
390.70	Office Furniture and Equipment	89,011.30	AUST-115	1.026	91,282.84	1.000	91,282.84	3.68	335,833.00	R3.0 12 yrs	8.50	775,557.00	12.18	1,111,395.00	69.89%	63,799.45	0.00%	63,799.45
391.70	Transportation Equipment	24,623.01	AUST-14	1.121	27,609.14	1.000	27,609.14	14.93	412,158.00	R3.0 10 yrs	0.90	24,724.00	15.82	436,882.00	8.46%	2,336.52	0.00%	2,336.52
393.70	Tools, Shop, & Garage Equipment	42,074.30	AUST-17	1.134	47,694.46	1.000	47,694.46	7.98	380,601.00	R3.0 35 yrs	27.39	1,306,258.00	35.37	1,686,860.00	77.63%	37,023.29	0.00%	37,023.29
394.70	Laboratory Equipment	80,810.59	AUST-17	1.119	96,139.85	1.000	96,139.85	9.74	936,735.00	R3.0 20 yrs	11.05	1,062,375.00	20.79	1,999,109.00	53.59%	51,524.13	0.00%	51,524.13
395.70	Power Operated Equipment	-	AUST-18	0	-	-	-	-	-	R3.0 15 yrs	-	-	-	-	0.00%	-	0.00%	-
396.70	Communications Equipment	3,996.00	USBSL2	0.979	3,912.08	1.000	3,912.08	6.50	25,429.00	R3.0 12 yrs	6.06	23,707.00	12.56	49,136.00	48.25%	1,887.52	0.00%	1,887.52
397.70	Miscellaneous Equipment	4,170.76	AUST-18	1.103	4,601.61	1.000	4,601.61	7.80	35,887.00	R3.0 20 yrs	12.83	59,035.00	20.63	94,922.00	63.04%	2,900.82	0.00%	2,900.82
<b>TOTAL PLANT</b>		<b>\$ 68,404,345</b>		<b>3.068</b>	<b>\$ 209,865,528</b>	<b>0.999</b>	<b>\$ 209,693,218</b>	<b>34.59</b>	<b>\$ 7,254,247,699</b>		<b>30.16</b>	<b>\$ 6,330,472,462</b>	<b>64.18</b>	<b>\$ 13,468,246,728</b>	<b>47.45%</b>	<b>\$ 99,589,819</b>	<b>0.00%</b>	<b>\$ 99,589,819</b>

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353	Land & Land Rights	1,134,848.45		2.741	3,111,032.02	1.000	3,111,032.02	37.44	116,473,436.00	0	0.00	-	0.00	-	100.00%	3,111,032.02	0.00%	3,111,032.02
354.3	Structures & Improvements - Pumping	1,000,471.00		2.18	2,181,008.75	1.000	2,181,008.75	23.09	50,359,151.00	45	22.70	49,513,519.00	45.79	99,872,670.00	49.62%	1,082,243.87	0.00%	1,082,243.87
354.4	Structures & Improvements - Treatment	36,457,669.12		3.057	111,449,475.20	1.000	111,449,475.20	32.99	3,676,737,065.00	55	24.21	2,698,338,995.00	57.20	6,375,076,059.00	42.99%	47,912,068.89	0.00%	47,912,068.89
355	Generating Equipment	46,258.60		1.547	71,562.06	1.000	71,562.06	24.50	1,753,270.00	35	13.39	958,216.00	37.89	2,711,487.00	35.34%	25,289.42	0.00%	25,289.42
360	Collection Sewers - Force	890,054.24		1.925	1,713,084.33	1.000	1,713,084.33	19.80	33,925,165.00	60	41.78	71,578,578.00	61.59	105,503,745.00	67.85%	1,162,282.45	0.00%	1,162,282.45
361	Collection Sewers - Gravity	19,642,318.48		3.172	62,313,271.21	0.997	62,140,961.41	38.13	2,369,634,729.00	80	45.30	2,814,685,111.00	83.43	5,184,319,838.00	54.70%	33,989,896.21	0.00%	33,989,896.21
363	Service Laterals	8,107,147.46		3.376	27,369,203.97	1.000	27,369,203.97	35.96	984,283,481.00	55	23.93	654,884,859.00	59.89	1,639,168,341.00	41.12%	11,253,482.31	0.00%	11,253,482.31
364	Flow Measuring Equipment	123,697.98		2.318	286,760.71	1.000	286,760.71	24.58	7,047,973.00	35	13.51	8,774,507.00	38.09	10,922,480.00	35.82%	102,729.41	0.00%	102,729.41
371	Pumping Equipment	241,702.36		2.164	523,104.84	1.000	523,104.84	18.71	9,787,376.00	35	18.31	9,577,833.00	37.02	19,365,204.00	50.20%	262,579.51	0.00%	262,579.51
380	Treatment Equipment	515,491.49		1.117	575,784.83	1.000	575,784.83	3.68	2,119,410.00	45	41.35	23,809,188.00	45.03	25,928,600.00	91.83%	528,742.73	0.00%	528,742.73
390	Support Assets	244,685.96		1.109	271,239.98	1.000	271,239.98	7.84	2,126,643.00	12	11.99	3,251,656.00	19.83	5,378,304.00	58.79%	159,471.73	0.00%	159,471.73
<b>TOTAL PLANT</b>		<b>68,404,345.14</b>		<b>3.068</b>	<b>209,865,527.90</b>	<b>0.999</b>	<b>209,693,218.10</b>	<b>34.59</b>	<b>7,254,247,699.00</b>		<b>30.19</b>	<b>6,330,472,462.00</b>	<b>64.23</b>	<b>13,468,246,728.00</b>	<b>47.49%</b>	<b>99,589,818.55</b>	<b>0.00%</b>	<b>99,589,818.55</b>