

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

**Summary of Original Cost, Calculated Depreciation Reserve and Depreciated Original Cost
As of January 1, 2018**

<u>Account No.</u>	<u>Description</u>	<u>Original Cost as of 12-31-17</u>	<u>Iowa Survivor Curve and Life</u>	<u>Original Cost Weighted Average Age</u>	<u>Original Cost Weighted Average Age</u>	<u>Calculated Reserve 12-31-17</u>	<u>Original CostWeighted Average Remaining Life</u>	<u>Original CostWeighted Average Remaining Life</u>	<u>Original Cost Weighted Average Total Life Expectancy</u>	<u>Original Cost Weighted Average Total Life Expectancy</u>	<u>Condition</u>	<u>Depreciated Original Cost 12-31-17</u>
353.20	Land & Land Rights - Collection	336,068.94	0	22.16	7,446,401.67	-	-	-	-	-	100.00%	336,068.94
353.30	Land & Land Rights - Pumping	63,244.16	0	21.38	1,351,921.23	-	-	-	-	-	100.00%	63,244.16
353.40	Land & Land Rights - Treatment	735,535.35	0	30.28	22,271,487.60	-	-	-	-	-	100.00%	735,535.35
354.30	Structures & Improvements - Pumping	1,000,471.00	25	22.64	22,655,266.52	494,564.10	23.11	23,123,166.61	45.76	45,778,433.10	50.57%	505,906.90
354.40	Structures & Improvements - Treatment	36,457,669.12	25	26.10	951,406,011.63	16,807,382.68	30.03	1,094,777,508.87	56.12	2,046,183,520.49	53.90%	19,650,286.44
355.30	Generating Equipment - Pumping	46,258.60	25	24.50	1,133,335.71	29,911.27	13.39	619,402.65	37.89	1,752,738.35	35.34%	16,347.33
360.21	Collection Sewers - Force - Mains	724,186.15	25	18.57	13,450,599.95	221,227.55	42.13	30,512,588.82	60.71	43,963,188.73	69.45%	502,958.60
360.23	Collection Sewers - Force - Manholes	165,868.09	25	18.79	3,115,899.03	47,332.66	46.99	7,793,607.99	65.77	10,909,507.02	71.46%	118,535.43
361.21	Collection Sewers - Gravity - Mains	15,360,150.52	25	28.30	434,647,217.96	5,255,554.87	53.65	824,069,931.72	81.95	1,258,717,149.57	65.78%	10,104,595.65
361.22	Collection Sewers - Gravity - Mains Relining	161,438.00	25	9.18	1,482,409.00	18,503.24	70.93	11,450,594.13	80.11	12,933,003.13	88.54%	142,934.76
361.23	Collection Sewers - Gravity - Manholes	4,110,550.96	25	27.95	114,873,283.78	1,391,863.55	53.91	221,609,212.78	81.86	336,482,496.54	66.14%	2,718,687.41
361.24	Collection Sewers - Gravity - Manholes Repairs	10,179.00	25	2.50	25,447.50	317.58	77.64	790,297.56	80.14	815,745.06	96.88%	9,861.42
363.20	Service Laterals	8,107,147.46	25	27.21	220,621,329.93	3,767,719.93	30.42	246,627,193.29	57.63	467,248,523.18	53.53%	4,339,427.53
364.20	Flow Measuring Devices	28,200.34	25	10.50	296,229.33	8,162.86	25.20	710,629.25	35.70	1,006,858.58	71.05%	20,037.48
365.20	Flow Measuring Installations	95,497.64	25	26.50	2,530,687.48	65,868.56	11.92	1,138,331.88	38.42	3,669,019.32	31.03%	29,629.08
371.30	Pumping Equipment	180,108.68	25	14.72	2,651,420.70	71,116.64	21.74	3,915,751.07	36.46	6,567,171.76	60.51%	108,992.04
371.32	Pumping Equipment - Grinder	61,593.68	25	17.23	1,061,053.98	28,256.37	19.60	1,207,301.84	36.83	2,268,355.80	54.12%	33,337.31
380.40	Treatment and Disposal Equipment	515,491.49	25	3.61	1,861,100.94	41,314.56	41.42	21,350,729.24	45.03	23,211,830.17	91.99%	474,176.93
390.70	Office Furniture and Equipment	89,011.30	12	3.66	326,182.71	26,695.39	8.51	757,446.75	12.17	1,083,629.46	70.01%	62,315.91
391.70	Transportation Equipment	24,623.01	10	14.82	364,913.67	22,405.94	0.95	23,399.86	15.77	388,313.53	9.00%	2,217.07
393.70	Tools, Shop, & Garage Equipment	42,074.30	25	7.39	311,061.42	8,737.79	27.93	1,174,980.63	35.32	1,486,042.02	79.23%	33,336.51
394.70	Laboratory Equipment	80,810.59	20	9.39	758,660.53	36,212.04	11.35	917,262.56	20.74	1,675,923.03	55.19%	44,598.55
395.70	Power Operated Equipment	-	15	-	-	-	-	-	-	-	0.00%	-
396.70	Communications Equipment	3,996.00	12	6.50	25,974.00	2,068.01	6.06	24,215.76	12.56	50,189.76	48.25%	1,927.99
397.70	Miscellaneous Equipment	4,170.76	20	7.55	31,496.78	1,495.63	13.04	54,373.40	20.59	85,870.18	64.14%	2,675.13
		<u>\$ 68,404,345</u>		26.38	<u>\$ 1,804,699,393</u>	<u>\$ 28,346,711</u>	<u>36.44</u>	<u>\$ 2,492,647,927</u>	<u>62.37</u>	<u>\$ 4,266,277,509</u>	58.56%	<u>\$ 40,057,634</u>

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353	Land & Land Rights	1,134,848.45	0	27.38	31,069,810.50	-	0.00	-	0.00	-	100.00%	1,134,848.45
354.3	Structures & Improvements - Pumping	1,000,471.00	45	22.64	22,655,266.52	494,564.10	23.11	23,123,166.61	45.76	45,778,433.10	50.57%	505,906.90
354.4	Structures & Improvements - Treatment	36,457,669.12	55	26.10	951,406,011.63	16,807,382.68	30.03	1,094,777,508.87	56.12	2,046,183,520.49	53.90%	19,650,286.44
355	Generating Equipment	46,258.60	35	24.5	1,133,335.71	29,911.27	13.39	619,402.65	37.89	1,752,738.35	35.34%	16,347.33
360	Collection Sewers - Force	890,054.24	60	18.61	16,566,498.98	268,560.21	43.04	38,306,196.81	61.65	54,872,695.75	69.83%	621,494.03
361	Collection Sewers - Gravity	19,642,318.48	80	28.05	551,028,358.24	6,666,239.24	53.86	1,057,920,036.19	81.91	1,608,948,394.30	66.06%	12,976,079.24
363	Service Laterals	8,107,147.46	55	27.21	220,621,329.93	3,767,719.93	30.42	246,627,193.29	57.63	467,248,523.18	53.53%	4,339,427.53
364	Flow Measuring Equipment	123,697.98	35	22.85	2,826,916.81	74,031.42	14.95	1,848,961.13	37.80	4,675,877.90	40.15%	49,666.56
371	Pumping Equipment	241,702.36	35	15.36	3,712,474.68	99,373.01	21.20	5,123,052.91	36.56	8,835,527.56	58.89%	142,329.53
380	Treatment Equipment	515,491.49	45	3.61	1,861,100.94	41,314.56	41.42	21,350,729.24	45.03	23,211,830.17	91.99%	474,176.93
390	Support Assets	244,685.96	12	7.43	1,818,289.11	97,614.80	12.06	2,951,678.96	19.49	4,769,967.98	60.11%	147,071.16
		<u>68,404,345.14</u>		26.38	<u>1,804,699,393.05</u>	<u>28,346,711.22</u>	<u>36.44</u>	<u>2,492,647,926.66</u>	<u>62.37</u>	<u>4,266,277,508.78</u>	58.56%	<u>40,057,633.92</u>