

**Pennsylvania-American Water Company  
Exeter Wastewater System  
Wastewater System  
Investor-Owned Utility  
As of January 1, 2018**

(0)	(0.1)	(0.2)	(0.5)	(1)	(1.5)	(2)	(2.5)	(3a)	(3b)	(3c)	(4)	(5a)	(5b)
Account	Account Description	Description 1	Description 2	Placement Year	Earliest Trend Year	Investment	Costing Parameter	Placement Date Cost Index	Appraisal Date Cost Index	Cost Translator	Reproduction Cost New (RCN)	Replacement Cost New (COR)	Replacement Cost New (COR)
Input		Input	Input	Input	Input	Input	Input	Input	Input	Calculation	Calculation	Input	Calculation
OC \$s											RCN \$s	COR \$s / RCN \$s	COR \$s
Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Cost Indices	Cost Indices	Col (3b) / (3a)	Col (2) * (3c)	AUS Input	Col (4) * (5a)
Account	AccountDesc	Description	Description2	Year1	Year2	OC	CostIndexTable	YearIndex	APPCostIndex	Col (3b) / (3a)	RCN	AUS Input	Col (4) * (5a)
353.20	LAND AND LAND RIGHTS - COLLECTION	COLLECTION SYSTEM ROV	81,716 LFT	1966	1966	37,581.96	USBLS1	32	245	7.656	287,727.49	1.000	287,727.49
353.20	LAND AND LAND RIGHTS - COLLECTION	COLLECTION SYSTEM ROV	1,144 LFT	1970	1970	630.28	USBLS1	39	245	6.282	3,959.42	1.000	3,959.42
353.20	LAND AND LAND RIGHTS - COLLECTION	COLLECTION SYSTEM ROV	8,794 LFT	1975	1975	6,715.66	USBLS1	54	245	4.537	30,468.95	1.000	30,468.95
353.20	LAND AND LAND RIGHTS - COLLECTION	COLLECTION SYSTEM ROV	758 LFT	1980	1980	1,069.89	USBLS1	82	245	2.988	3,196.83	1.000	3,196.83
353.20	LAND AND LAND RIGHTS - COLLECTION	COLLECTION SYSTEM ROV	7,017 LFT	1985	1985	4,481.18	USBLS1	108	245	2.269	10,167.80	1.000	10,167.80
353.20	LAND AND LAND RIGHTS - COLLECTION	COLLECTION SYSTEM ROV	2,088 LFT	1987	1987	1,818.17	USBLS1	114	245	2.149	3,907.25	1.000	3,907.25
353.20	LAND AND LAND RIGHTS - COLLECTION	COLLECTION SYSTEM ROV	6,592 LFT	1990	1990	18,634.90	USBLS1	131	245	1.870	34,847.26	1.000	34,847.26
353.20	LAND AND LAND RIGHTS - COLLECTION	COLLECTION SYSTEM ROV	306 LFT	1992	1992	867.41	USBLS1	140	245	1.750	1,517.97	1.000	1,517.97
353.20	LAND AND LAND RIGHTS - COLLECTION	COLLECTION SYSTEM ROV	55,392 LFT	1995	1995	126,808.41	USBLS1	152	245	1.612	204,415.16	1.000	204,415.16
353.20	LAND AND LAND RIGHTS - COLLECTION	COLLECTION SYSTEM ROV	3,444 LFT	2000	2000	15,285.86	USBLS1	172	245	1.424	21,767.06	1.000	21,767.06
353.20	LAND AND LAND RIGHTS - COLLECTION	COLLECTION SYSTEM ROV	4,920 LFT	2005	2005	76,604.25	USBLS1	195	245	1.256	96,214.94	1.000	96,214.94
353.20	LAND AND LAND RIGHTS - COLLECTION	COLLECTION SYSTEM ROV	3,452 LFT	2010	2010	45,449.75	USBLS1	218	245	1.124	51,085.52	1.000	51,085.52
353.20	LAND AND LAND RIGHTS - COLLECTION	COLLECTION SYSTEM ROV	11 LFT	2012	2012	121.22	USBLS1	230	245	1.065	129.10	1.000	129.10
<b>353.20 Total</b>	<b>LAND AND LAND RIGHTS - COLLECTION</b>					336,068.94					749,404.75		749,404.75
353.30	LAND AND LAND RIGHTS - PUMPING	BUDDIES PLACE PUMP STA	0.101 ACRES	1992	1992	4,182.91	USBLS1	140	245	1.750	7,320.09	1.000	7,320.09
353.30	LAND AND LAND RIGHTS - PUMPING	LINCOLN ROAD PUMP STA	0.136 ACRES	1992	1992	5,617.62	USBLS1	140	245	1.750	9,830.84	1.000	9,830.84
353.30	LAND AND LAND RIGHTS - PUMPING	SOUTH BAUMSTOWN PUM	0.073 ACRES	1992	1992	2,996.17	USBLS1	140	245	1.750	5,243.30	1.000	5,243.30
353.30	LAND AND LAND RIGHTS - PUMPING	POTTSTOWN AVENUE PUM	0.910 ACRES	1993	1993	34,194.59	USBLS1	145	245	1.690	57,788.86	1.000	57,788.86
353.30	LAND AND LAND RIGHTS - PUMPING	PINELAND ROAD PUMP ST/	1.307 SQ FT	1996	1996	92.99	USBLS1	157	245	1.561	145.16	1.000	145.16
353.30	LAND AND LAND RIGHTS - PUMPING	GLENN OLEY PUMP STATIC	0.063 ACRES	2006	2006	16,159.88	USBLS1	202	245	1.213	19,601.93	1.000	19,601.93
<b>353.30 Total</b>	<b>LAND AND LAND RIGHTS - PUMPING</b>					63,244.16					99,930.18		99,930.18
353.40	LAND AND LAND RIGHTS - TREATMENT	WWTP - HOFFMAN PROPEF	16.975 ACRES	1965	1965	110,204.70	USBLS1	32	245	7.656	843,727.18	1.000	843,727.18
353.40	LAND AND LAND RIGHTS - TREATMENT	WWTP - LINCOLN NURSER	5.370 ACRES	1967	1967	36,965.92	USBLS1	33	245	7.424	274,442.41	1.000	274,442.41
353.40	LAND AND LAND RIGHTS - TREATMENT	WWTP - BRIGGS PROPRT	17.038 ACRES	1977	1977	53,000.00	USBLS1	61	245	4.016	212,848.00	1.000	212,848.00
353.40	LAND AND LAND RIGHTS - TREATMENT	WWTP - AVN NURSERY PR	51.630 ACRES	1984	1984	150,000.00	USBLS1	104	245	2.356	353,400.00	1.000	353,400.00
353.40	LAND AND LAND RIGHTS - TREATMENT	WWTP - STANKIEWICZ PR	0.624 ACRES	1993	1993	23,463.73	USBLS1	145	245	1.690	39,653.70	1.000	39,653.70
353.40	LAND AND LAND RIGHTS - TREATMENT	WWTP - HAMPTON PROPEF	12.784 ACRES	1998	1998	325,000.00	USBLS1	163	245	1.503	488,475.00	1.000	488,475.00
353.40	LAND AND LAND RIGHTS - TREATMENT	WWTP - BAKTER PROPERTY	0.209 ACRES	2003	2003	36,900.00	USBLS1	184	245	1.332	49,150.80	1.000	49,150.80
<b>353.40 Total</b>	<b>LAND AND LAND RIGHTS - TREATMENT</b>					735,535.35					2,261,697.09		2,261,697.09
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	LINCOLN ROAD - PUMPING	0	1993	1993	469,998.03	HWW-18	294	675.3	2.297	1,079,580.88	1.000	1,079,580.88
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	BUDDIES PLACE - PUMPING	0	1993	1993	108,841.19	HWW-18	294	675.3	2.297	250,008.21	1.000	250,008.21
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	POTTSTOWN AVENUE - PU	0	1993	1993	108,841.19	HWW-18	294	675.3	2.297	250,008.21	1.000	250,008.21
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	SOUTH BAUMSTOWN - PU	0	1993	1993	108,841.19	HWW-18	294	675.3	2.297	250,008.21	1.000	250,008.21
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	PINELAND ROAD - PUMPING	0	1997	1997	55,313.20	HWW-18	331	675.3	2.040	112,838.93	1.000	112,838.93
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	GLENN OLEY - PUMPING ST/	0	2004	2004	148,638.20	HWW-18	420.8	675.3	1.805	238,564.31	1.000	238,564.31
<b>354.30 Total</b>	<b>STRUCTURES AND IMPROVEMENTS - PUMPING</b>					1,000,471.00					2,181,008.75		2,181,008.75
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	WWTP 1967 ORIGINAL PRO	0	1967	1967	2,353,885.64	HWW-115	61	674.5	11.057	26,026,913.52	1.000	26,026,913.52
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	WWTP 1978 UPGRADE/EXP	0	1978	1978	4,885,804.76	HWW-115	148	674.5	4.557	22,264,612.29	1.000	22,264,612.29
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	WWTP 1986 RERATE PROJ	0	1986	1986	91,897.59	HWW-115	233	674.5	2.895	266,043.52	1.000	266,043.52
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	WWTP 1992 EXPANSION/UF	0	1992	1992	23,110,970.29	HWW-115	281	674.5	2.400	55,466,328.70	1.000	55,466,328.70
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	WWTP 2002 IMPROVEMENT	0	2002	2002	389,734.00	HWW-115	388.8	674.5	1.735	676,188.49	1.000	676,188.49
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	BIOSOLIDS DRYER AND RE	0	2010	2010	5,436,302.84	HWW-115	559.8	674.5	1.205	6,550,744.92	1.000	6,550,744.92
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	GAS HEAT CONVERSIONS	0	2013	2013	10,935.00	HWW-115	613.8	674.5	1.099	12,017.57	1.000	12,017.57
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	ROOF OPERATIONS BUILD	0	2013	2013	42,668.00	HWW-115	613.8	674.5	1.099	46,892.13	1.000	46,892.13
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	PH III HEADWORKS UPGR/	0	2014	2014	19,880.00	HWW-115	630.8	674.5	1.069	21,251.72	1.000	21,251.72
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	PH III HEADWORKS UPGR/	0	2014	2014	11,827.00	HWW-115	630.8	674.5	1.069	12,643.06	1.000	12,643.06
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	NEW SEALS ROOF	0	2016	2016	4,264.00	HWW-115	661.3	674.5	1.020	4,349.28	1.000	4,349.28
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	WWTP GARAGE ROOF REF	0	2016	2016	99,500.00	HWW-115	661.3	674.5	1.020	101,490.00	1.000	101,490.00
<b>354.40 Total</b>	<b>STRUCTURES AND IMPROVEMENTS - TREATMENT</b>					36,457,668.12					111,449,475.20		111,449,475.20
355.30	POWER GENERATION EQUIPMENT - PUMPING	1993 MARATHOD BRUSHLE	0	1993	1993	23,873.00	USBLS4	133.5	206.5	1.547	36,931.53	1.000	36,931.53
355.30	POWER GENERATION EQUIPMENT - PUMPING	ONAN EMERGENCY PORTABLE GENERATOR W/TRAILER MDL 100DGB86690BJ	0	1993	1993	15,859.19	USBLS4	133.5	206.5	1.547	24,534.17	1.000	24,534.17
355.30	POWER GENERATION EQUIPMENT - PUMPING	125 K.W. GENERATOR DEL	0	1993	1993	6,526.41	USBLS4	133.5	206.5	1.547	10,096.36	1.000	10,096.36
<b>355.30 Total</b>	<b>POWER GENERATION EQUIPMENT - PUMPING</b>					46,258.60					71,562.06		71,562.06
360.211	COLLECTION SEWERS - FORCE - MAINS	PVC - 3-INCH	466 FT	1990	1990	17,235.23	HWW-138	211	389.5	1.846	31,816.23	1.000	31,816.23
360.213	COLLECTION SEWERS - FORCE - MAINS	DI - 6-INCH	2,707 FT	1995	1995	86,013.91	HWW-135	341	834.8	2.448	210,562.05	1.000	210,562.05

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Account	Account Description	Description 1	Description 2	Placement Year	Earliest Trend Year	Investment	Costing Parameter	Placement Date Cost Index	Appraisal Date Cost Index	Cost Translator	Reproduction Cost New (RCN)	Replacement Cost New (COR)	Replacement Cost New (COR)
Input		Input	Input	Input	Input	Input	Input	Input	Input	Calculation	Calculation	Input	Calculation
OC \$s											RCN \$s	COR \$s / RCN \$s	COR \$s
Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Cost Indices	Cost Indices	Col (3b) / (3a)	Col (2) * (3c)	AUS Input	Col (4) * (5a)
Account	AccountDesc	Description	Description2	Year1	AUS Input Year2	OC	CostIndexTable	YearIndex	APPCostIndex	Col (3b) / (3a) Translator	Col (2) * (3c) RCN	AUS Input	Col (4) * (5a)
360.213	360.213	COLLECTION SEWERS - FORCE - MAINS	DI - 8-INCH	1995	1995	327,960.55	HW-135	341	834.8	2.448	802,847.43	1.000	802,847.43
360.211	360.211	COLLECTION SEWERS - FORCE - MAINS	PVC - 2-INCH	2005	2005	11,070.25	HW-138	288.5	389.5	1.350	14,944.84	1.000	14,944.84
360.211	360.211	COLLECTION SEWERS - FORCE - MAINS	PVC - 8-INCH	2005	2005	281,906.21	HW-138	288.5	389.5	1.350	380,573.38	1.000	380,573.38
<b>360.21 Total</b>		<b>COLLECTION SEWERS - FORCE - MAINS</b>				<b>724,186.15</b>					<b>1,440,743.93</b>		<b>1,440,743.93</b>
360.23	360.23	COLLECTION SEWERS - FORCE - MANHOLES	MANHOLES	1990	1990	4,044.08	HW-145	263	542.1	2.061	8,334.85	1.000	8,334.85
360.23	360.23	COLLECTION SEWERS - FORCE - MANHOLES	MANHOLES	1995	1995	98,188.67	HW-145	299.8	542.1	1.808	177,525.12	1.000	177,525.12
360.23	360.23	COLLECTION SEWERS - FORCE - MANHOLES	MANHOLES	2005	2005	63,635.34	HW-145	398.8	542.1	1.359	86,480.43	1.000	86,480.43
<b>360.23 Total</b>		<b>COLLECTION SEWERS - FORCE - MANHOLES</b>				<b>165,868.09</b>					<b>272,340.40</b>		<b>272,340.40</b>
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	ACP - 8-INCH	1966	1966	22,594.31	HW-136	82	751.5	9.165	207,076.85	1.000	207,076.85
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 8-INCH	1966	1966	1,822,426.06	HW-136	82	751.5	9.165	16,702,534.84	1.000	16,702,534.84
361.213	361.213	COLLECTION SEWERS - GRAVITY - MAINS	DI - 8-INCH	1966	1966	17,499.45	HW-135	80	834.8	10.435	182,606.76	1.000	182,606.76
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	RCP - 8-INCH	1966	1966	8,258.92	HW-136	82	751.5	9.165	75,693.00	1.000	75,693.00
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 10-INCH	1966	1966	67,721.46	HW-136	82	751.5	9.165	620,667.18	1.000	620,667.18
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 12-INCH	1966	1966	81,114.37	HW-136	82	751.5	9.165	743,413.20	1.000	743,413.20
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 15-INCH	1966	1966	176,072.80	HW-136	82	751.5	9.165	1,613,707.21	1.000	1,613,707.21
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 18-INCH	1966	1966	57,860.37	HW-136	82	751.5	9.165	530,290.29	1.000	530,290.29
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 20-INCH	1966	1966	36,751.83	HW-136	82	751.5	9.165	336,830.52	1.000	336,830.52
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 21-INCH	1966	1966	6,936.34	HW-136	82	751.5	9.165	63,571.56	1.000	63,571.56
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 27-INCH	1966	1966	175,303.97	HW-136	82	751.5	9.165	1,606,660.89	1.000	1,606,660.89
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	RCP - 30-INCH	1966	1966	98,530.65	HW-136	82	751.5	9.165	903,033.41	1.000	903,033.41
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 8-INCH	1970	1970	99,929.53	HW-136	88	751.5	8.540	853,398.19	1.000	853,398.19
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 8-INCH	1975	1975	552,034.58	HW-136	148	751.5	5.078	2,803,231.60	1.000	2,803,231.60
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 8-INCH	1975	1975	19,769.28	HW-138	100	389.5	3.895	77,001.35	1.000	77,001.35
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 8-INCH	1980	1980	114,578.50	HW-136	212	751.5	3.545	406,180.78	1.000	406,180.78
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 8-INCH	1980	1980	24,537.71	HW-138	132	389.5	2.951	72,410.78	1.000	72,410.78
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 10-INCH	1980	1980	45,272.27	HW-136	212	751.5	3.545	160,490.20	1.000	160,490.20
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 8-INCH	1985	1985	202,269.86	HW-136	255	751.5	2.947	596,089.28	1.000	596,089.28
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 8-INCH	1985	1985	816,573.23	HW-138	151	389.5	2.579	2,105,942.36	1.000	2,105,942.36
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 10-INCH	1985	1985	83,371.79	HW-138	151	389.5	2.579	215,015.85	1.000	215,015.85
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 8-INCH	1987	1987	65,065.70	HW-136	275	751.5	2.733	177,824.56	1.000	177,824.56
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 8-INCH	1987	1987	344,515.04	HW-138	160	389.5	2.434	838,549.61	1.000	838,549.61
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 8-INCH	1990	1990	240,879.18	HW-136	338	751.5	2.223	535,474.42	1.000	535,474.42
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 8-INCH	1990	1990	2,310,437.70	HW-138	211	389.5	1.846	4,265,067.99	1.000	4,265,067.99
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 8-INCH	1992	1992	9,445.86	HW-136	319	751.5	2.356	22,254.45	1.000	22,254.45
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 8-INCH	1992	1992	285,425.68	HW-138	183	389.5	2.128	607,385.85	1.000	607,385.85
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 2-INCH	1995	1995	49,603.62	HW-138	204	389.5	1.909	94,693.31	1.000	94,693.31
361.212	361.212	COLLECTION SEWERS - GRAVITY - MAINS	VCP - 8-INCH	1995	1995	251,321.82	HW-136	354	751.5	2.123	533,556.22	1.000	533,556.22
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 8-INCH	1995	1995	4,589,612.10	HW-138	204	389.5	1.909	8,761,569.50	1.000	8,761,569.50
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 10-INCH	1995	1995	15,958.32	HW-138	204	389.5	1.909	30,464.43	1.000	30,464.43
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 12-INCH	1995	1995	35,566.14	HW-138	204	389.5	1.909	67,895.76	1.000	67,895.76
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 15-INCH	1995	1995	37,664.68	HW-138	204	389.5	1.909	71,901.87	1.000	71,901.87
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 8-INCH	2000	2000	379,942.51	HW-138	231	389.5	1.686	640,583.07	1.000	640,583.07
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 8-INCH	2005	2005	1,279,091.45	HW-138	288.5	389.5	1.350	1,726,773.46	1.000	1,726,773.46
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 8-INCH	2010	2010	224,452.48	HW-138	362	389.5	1.076	241,510.87	1.000	241,510.87
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 8-INCH	2012	2012	51,478.96	HW-138	406.8	389.5	0.957	49,265.36	1.000	49,265.36
361.211	361.211	COLLECTION SEWERS - GRAVITY - MAINS	PVC - 12-INCH	2012	2012	660,282.00	HW-138	406.8	389.5	0.957	631,889.87	1.000	631,889.87
<b>361.21 Total</b>		<b>COLLECTION SEWERS - GRAVITY - MAINS</b>				<b>15,360,150.52</b>					<b>50,172,506.70</b>		<b>50,172,506.70</b>
361.22	361.22	COLLECTION SEWERS - GRAVITY - MAIN RELINING	TRENCHLESS SEWER REH	2008	2008	148,625.00	HW-144	508	573.5	1.129	167,797.63	0.100	16,779.76
361.22	361.22	COLLECTION SEWERS - GRAVITY - MAIN RELINING	MR. REHAB INC.	2012	2012	12,813.00	HW-144	564.1	573.5	1.017	13,030.82	0.100	1,303.08
<b>361.22 Total</b>		<b>COLLECTION SEWERS - GRAVITY - MAIN RELINING</b>				<b>161,438.00</b>					<b>180,828.45</b>		<b>18,082.84</b>
361.23	361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLES	1966	1966	598,282.49	HW-145	64.6	542.1	8.392	5,020,786.66	1.000	5,020,786.66
361.23	361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLES	1970	1970	24,194.85	HW-145	82	542.1	6.611	159,952.15	1.000	159,952.15
361.23	361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLES	1975	1975	150,289.15	HW-145	125.1	542.1	4.333	651,202.89	1.000	651,202.89
361.23	361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLES	1980	1980	44,262.72	HW-145	185.7	542.1	2.919	129,202.88	1.000	129,202.88
361.23	361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLES	1985	1985	297,567.45	HW-145	248.1	542.1	2.185	650,184.88	1.000	650,184.88
361.23	361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLES	1987	1987	111,081.54	HW-145	255.6	542.1	2.121	235,603.95	1.000	235,603.95
361.23	361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLES	1990	1990	665,251.72	HW-145	263	542.1	2.061	1,371,083.79	1.000	1,371,083.79
361.23	361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLES	1992	1992	76,685.46	HW-145	276	542.1	1.964	150,610.24	1.000	150,610.24
361.23	361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLES	1995	1995	1,514,910.92	HW-145	299.8	542.1	1.808	2,738,958.94	1.000	2,738,958.94

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Exeter Wastewater System  
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Investor-Owned Utility  
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(0)	(0.1)	(0.2)	(0.5)	(1)	(1.5)	(2)	(2.5)	(3a)	(3b)	(3c)	(4)	(5a)	(5b)
Account	Account Description	Description 1	Description 2	Placement Year	Earliest Trend Year	Investment	Costing Parameter	Placement Date Cost Index	Appraisal Date Cost Index	Cost Translator	Reproduction Cost New (RCN)	Replacement Cost New (COR)	Replacement Cost New (COR)
						OC \$\$					RCN \$\$	COR \$\$ / RCN \$\$	COR \$\$
Input		Input		Input	Input	Input	Input	Input	Input	Calculation	Calculation	Input	Calculation
Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Cost Indices	Cost Indices	Col (3b) / (3a)	Col (2) * (3c)	AUS Input	Col (4) * (5a)
Account	AccountDesc	Description	Description2	Year1	AUS Input Year2	OC	CostIndexTable	YearIndex	APPCostIndex	Col (3b) / (3a) RCN	Col (2) * (3c)	AUS Input	Col (4) * (5a)
361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLES	43	2000	2000	114,307.32	HHWW-145	341.5	542.1	1.587	181,405.72	1.000	181,405.72
361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLES	111	2005	2005	353,176.16	HHWW-145	398.8	542.1	1.359	479,966.40	1.000	479,966.40
361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLES	23	2010	2010	86,478.18	HHWW-145	475.5	542.1	1.140	98,585.13	1.000	98,585.13
361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLES	17	2012	2012	74,063.00	HHWW-145	491.1	542.1	1.104	81,765.55	1.000	81,765.55
<b>361.23 Total</b>	<b>COLLECTION SEWERS - GRAVITY - MANHOLES</b>					<b>4,110,550.96</b>					<b>11,949,309.18</b>		<b>11,949,309.18</b>
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	MANHOLE REPAIRS	0	2015	2015	10,179.00	HHWW-145	519.2	542.1	1.044	10,626.88	0.100	1,062.69
<b>361.24 Total</b>	<b>COLLECTION SEWERS - GRAVITY - MANHOLES</b>					<b>10,179.00</b>					<b>10,626.88</b>		<b>1,062.69</b>
363.20	COLLECTION SEWERS - GRAVITY - MANHOLES	SERVICES	3538	1966	1966	958,567.95	HHWW-139	60	650.3	10.838	10,388,959.44	1.000	10,388,959.44
363.20	COLLECTION SEWERS - GRAVITY - MANHOLES	SERVICES	137	1970	1970	50,304.30	HHWW-139	79	650.3	8.232	414,105.00	1.000	414,105.00
363.20	COLLECTION SEWERS - GRAVITY - MANHOLES	SERVICES	523	1975	1975	307,593.89	HHWW-139	123	650.3	5.287	1,626,248.90	1.000	1,626,248.90
363.20	COLLECTION SEWERS - GRAVITY - MANHOLES	SERVICES	83	1980	1980	71,435.10	HHWW-139	175	650.3	3.716	265,452.83	1.000	265,452.83
363.20	COLLECTION SEWERS - GRAVITY - MANHOLES	SERVICES	504	1985	1985	562,151.53	HHWW-139	221	650.3	2.943	1,654,411.95	1.000	1,654,411.95
363.20	COLLECTION SEWERS - GRAVITY - MANHOLES	SERVICES	192	1987	1987	224,924.42	HHWW-139	230	650.3	2.827	635,861.34	1.000	635,861.34
363.20	COLLECTION SEWERS - GRAVITY - MANHOLES	SERVICES	1082	1990	1990	1,361,328.35	HHWW-139	262	650.3	2.482	3,378,816.96	1.000	3,378,816.96
363.20	COLLECTION SEWERS - GRAVITY - MANHOLES	SERVICES	116	1992	1992	153,749.62	HHWW-139	283	650.3	2.298	353,316.63	1.000	353,316.63
363.20	COLLECTION SEWERS - GRAVITY - MANHOLES	SERVICES	2152	1995	1995	3,130,400.29	HHWW-139	307	650.3	2.118	6,630,187.81	1.000	6,630,187.81
363.20	COLLECTION SEWERS - GRAVITY - MANHOLES	SERVICES	143	2000	2000	236,530.49	HHWW-139	348	650.3	1.869	442,075.49	1.000	442,075.49
363.20	COLLECTION SEWERS - GRAVITY - MANHOLES	SERVICES	428	2005	2005	847,339.97	HHWW-139	409.8	650.3	1.587	1,344,728.53	1.000	1,344,728.53
363.20	COLLECTION SEWERS - GRAVITY - MANHOLES	SERVICES	74	2010	2010	173,123.46	HHWW-139	555.3	650.3	1.171	202,727.57	1.000	202,727.57
363.20	COLLECTION SEWERS - GRAVITY - MANHOLES	SERVICES	12	2012	2012	29,698.09	HHWW-139	597.8	650.3	1.088	32,311.52	1.000	32,311.52
<b>363.20 Total</b>	<b>COLLECTION SEWERS - GRAVITY - MANHOLES</b>					<b>8,107,147.46</b>					<b>27,369,203.97</b>		<b>27,369,203.97</b>
364.20	FLOW MEASURING DEVICES	METER @ WILDLIF SANCTL	0	1991	1991	3,672.99	HHWW-140	162	418.5	2.583	9,487.33	1.000	9,487.33
364.20	FLOW MEASURING DEVICES	METER @ SOUTH OF PARK	0	2006	2006	5,888.17	HHWW-140	247.8	418.5	1.689	9,945.12	1.000	9,945.12
364.20	FLOW MEASURING DEVICES	METER @ BINGAMAN STRE	0	2010	2010	10,026.46	HHWW-140	376.3	418.5	1.112	11,149.42	1.000	11,149.42
364.20	FLOW MEASURING DEVICES	METER @ OLEY TURNPIKE	0	2011	2011	8,612.72	HHWW-140	379	418.5	1.104	9,508.44	1.000	9,508.44
<b>364.20 Total</b>	<b>FLOW MEASURING DEVICES</b>					<b>28,200.34</b>					<b>40,090.31</b>		<b>40,090.31</b>
365.20	FLOW MEASURING INSTALLATIONS	CONCRETE METERING VAL	0	1991	1991	23,874.41	HHWW-140	162	418.5	2.583	61,667.60	1.000	61,667.60
365.20	FLOW MEASURING INSTALLATIONS	CONCRETE METERING VAL	0	1991	1991	23,874.41	HHWW-140	162	418.5	2.583	61,667.60	1.000	61,667.60
365.20	FLOW MEASURING INSTALLATIONS	CONCRETE METERING VAL	0	1991	1991	23,874.41	HHWW-140	162	418.5	2.583	61,667.60	1.000	61,667.60
365.20	FLOW MEASURING INSTALLATIONS	CONCRETE METERING VAL	0	1991	1991	23,874.41	HHWW-140	162	418.5	2.583	61,667.60	1.000	61,667.60
<b>365.20 Total</b>	<b>FLOW MEASURING INSTALLATIONS</b>					<b>95,497.64</b>					<b>246,670.40</b>		<b>246,670.40</b>
371.30	PUMPING EQUIPMENT	LINCOLN ROAD - PUMP (DU	0	1993	1993	24,736.63	HHWW-19	386	1117	2.894	71,587.81	1.000	71,587.81
371.30	PUMPING EQUIPMENT	BUDDIES PLACE - PUMP (DI	0	1993	1993	14,841.98	HHWW-19	386	1117	2.894	42,952.69	1.000	42,952.69
371.30	PUMPING EQUIPMENT	POTTSTOWN AVENUE - PU	0	1993	1993	14,841.98	HHWW-19	386	1117	2.894	42,952.69	1.000	42,952.69
371.30	PUMPING EQUIPMENT	SOUTH BAUMSTOWN - PU	0	1993	1993	14,841.98	HHWW-19	386	1117	2.894	42,952.69	1.000	42,952.69
371.30	PUMPING EQUIPMENT	PINLAND ROAD - PUMP (D	0	1997	1997	8,298.98	HHWW-19	473	1117	2.362	19,597.47	1.000	19,597.47
371.30	PUMPING EQUIPMENT	GLEN OLEY - PUMP (DUPL	0	2006	2006	22,080.65	HHWW-19	624.3	1117	1.789	39,502.28	1.000	39,502.28
371.30	PUMPING EQUIPMENT	1993 GORMAN RUPP SEWE	0	1993	1993	11,005.80	HHWW-19	386	1117	2.894	31,850.79	1.000	31,850.79
371.30	PUMPING EQUIPMENT	PUMP SYSTEM-SEWER	0	2012	2012	6,487.80	HHWW-19	787.5	1117	1.418	9,199.70	1.000	9,199.70
371.30	PUMPING EQUIPMENT	REBUILD PUMP SHAFT	0	2012	2012	3,520.00	HHWW-19	787.5	1117	1.418	4,991.36	1.000	4,991.36
371.30	PUMPING EQUIPMENT	REBUILD PUMP SHAFT	0	2012	2012	3,520.00	HHWW-19	787.5	1117	1.418	4,991.36	1.000	4,991.36
371.30	PUMPING EQUIPMENT	REBUILD PUMP SHAFT	0	2012	2012	3,520.00	HHWW-19	787.5	1117	1.418	4,991.36	1.000	4,991.36
371.30	PUMPING EQUIPMENT	NEW DRIVE FOR RAW PUM	0	2013	2013	18,316.00	HHWW-19	836	1117	1.336	24,470.18	1.000	24,470.18
371.30	PUMPING EQUIPMENT	NEW PUMP	0	2014	2014	18,201.00	HHWW-19	896	1117	1.247	22,696.65	1.000	22,696.65
371.30	PUMPING EQUIPMENT	PUMP POWER BOARD	0	2015	2015	1,492.00	HHWW-19	945	1117	1.182	1,763.54	1.000	1,763.54
371.30	PUMPING EQUIPMENT	PUMP /SEWER	0	2015	2015	1,874.00	HHWW-19	945	1117	1.182	2,215.07	1.000	2,215.07
371.30	PUMPING EQUIPMENT	PUMP INSTALLATION	0	2015	2015	87.86	HHWW-19	945	1117	1.182	103.85	1.000	103.85
371.30	PUMPING EQUIPMENT	BACK UP MOTOR RAW WA	0	2016	2016	6,085.00	HHWW-19	1017	1117	1.098	6,681.33	1.000	6,681.33
371.30	PUMPING EQUIPMENT	TSURUMI CHOPPER PUMPS	0	2017	2017	6,359.02	HHWW-19	1117	1117	1.000	6,359.02	1.000	6,359.02
<b>371.30 Total</b>	<b>PUMPING EQUIPMENT</b>					<b>180,108.68</b>					<b>379,859.84</b>		<b>379,859.84</b>
371.32	PUMPING EQUIPMENT - GRINDER	GRINDER PUMPS - RESIDEI	18	1993	1993	38,470.41	HHWW-19	386	1117	2.894	111,333.37	1.000	111,333.37
371.32	PUMPING EQUIPMENT - GRINDER	GRINDER PUMPS - COMME	1	2011	2011	7,441.39	HHWW-19	752	1117	1.485	11,050.46	1.000	11,050.46
371.32	PUMPING EQUIPMENT - GRINDER	GRINDER PUMPS - COMME	1	2012	2012	7,636.65	HHWW-19	787.5	1117	1.418	10,828.77	1.000	10,828.77
371.32	PUMPING EQUIPMENT - GRINDER	GRINDER PUMPS - COMME	1	2014	2014	8,045.23	HHWW-19	896	1117	1.247	10,032.40	1.000	10,032.40
<b>371.32 Total</b>	<b>PUMPING EQUIPMENT - GRINDER</b>					<b>61,593.68</b>					<b>143,245.00</b>		<b>143,245.00</b>
380.40	TREATMENT AND DISPOSAL EQUIPMENT	REPLACEMENT CHAIN/CLA	0	2008	2008	8,391.00	HHWW-117	629	901.3	1.433	12,024.30	1.000	12,024.30
380.40	TREATMENT AND DISPOSAL EQUIPMENT	ADV BIOSOLIDS	0	2012	2012	150.97	HHWW-117	753	901.3	1.197	180.71	1.000	180.71
380.40	TREATMENT AND DISPOSAL EQUIPMENT	SLUDGE DRYER	0	2012	2012	26,014.07	HHWW-117	753	901.3	1.197	31,138.84	1.000	31,138.84
380.40	TREATMENT AND DISPOSAL EQUIPMENT	TANK COMPRESSOR-SEWE	0	2012	2012	3,845.00	HHWW-117	753	901.3	1.197	4,602.47	1.000	4,602.47

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(0)	(0.1)	(0.2)	(0.5)	(1)	(1.5)	(2)	(2.5)	(3a)	(3b)	(3c)	(4)	(5a)	(5b)
Account	Account Description	Description 1	Description 2	Placement Year	Earliest Trend Year	Investment	Costing Parameter	Placement Date Cost Index	Appraisal Date Cost Index	Cost Translator	Reproduction Cost New (RCN)	Replacement Cost New (CCR)	Replacement Cost New (CCR)
						OC \$s					RCN \$s	COR \$s / RCN \$s	COR \$s
Input		Input	Input	Input	Input	Input	Input	Input	Input	Calculation	Calculation	Input	Calculation
Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Cost Indices	Cost Indices	Col (3b) / (3a)	Col (2) * (3c)	AUS Input	Col (4) * (5a)
Account	AccountDesc	Description	Description2	Year1	Year2	OC	CostIndexTable	YearIndex	APPCostIndex	Translator	RCN	AUS Input	RCN
380.40	TREATMENT AND DISPOSAL EQUIPMENT	CARBON FOR AIR SCRUBBI		2013	2013	14,820.00	HW-117	780.5	901.3	1.155	17,117.10	1.000	17,117.10
380.40	TREATMENT AND DISPOSAL EQUIPMENT	DEWATERING & DIGESTER		2013	2013	5,645.00	HW-117	780.5	901.3	1.155	6,519.98	1.000	6,519.98
380.40	TREATMENT AND DISPOSAL EQUIPMENT	HOSE CONNECTORS		2013	2013	77,279.64	HW-117	780.5	901.3	1.155	89,257.98	1.000	89,257.98
380.40	TREATMENT AND DISPOSAL EQUIPMENT	MUFFIN MONSTER PUMP/G		2013	2013	18,718.00	HW-117	780.5	901.3	1.155	21,619.29	1.000	21,619.29
380.40	TREATMENT AND DISPOSAL EQUIPMENT	PUMP CONTROL UPGRADE		2013	2013	3,576.00	HW-117	780.5	901.3	1.155	4,130.28	1.000	4,130.28
380.40	TREATMENT AND DISPOSAL EQUIPMENT	SLUDGE DRYER		2013	2013	11,204.00	HW-117	780.5	901.3	1.155	12,940.62	1.000	12,940.62
380.40	TREATMENT AND DISPOSAL EQUIPMENT	BLOWER SYSTEM		2014	2014	4,280.00	HW-117	814.5	901.3	1.107	4,737.96	1.000	4,737.96
380.40	TREATMENT AND DISPOSAL EQUIPMENT	BLOWER/AERATION UPGR		2014	2014	11,928.00	HW-117	814.5	901.3	1.107	13,204.30	1.000	13,204.30
380.40	TREATMENT AND DISPOSAL EQUIPMENT	DEMOBILIZATION OF DIGE		2014	2014	4,000.00	HW-117	814.5	901.3	1.107	4,428.00	1.000	4,428.00
380.40	TREATMENT AND DISPOSAL EQUIPMENT	DEWATER/DISPOSAL DIGE		2014	2014	48,050.00	HW-117	814.5	901.3	1.107	53,191.35	1.000	53,191.35
380.40	TREATMENT AND DISPOSAL EQUIPMENT	DEWATER/DISPOSAL DIGE		2014	2014	11,953.00	HW-117	814.5	901.3	1.107	13,231.97	1.000	13,231.97
380.40	TREATMENT AND DISPOSAL EQUIPMENT	DEWATER/DISPOSAL DIGE		2014	2014	55,590.00	HW-117	814.5	901.3	1.107	61,538.13	1.000	61,538.13
380.40	TREATMENT AND DISPOSAL EQUIPMENT	DIGESTER CLEANING		2014	2014	37,962.00	HW-117	814.5	901.3	1.107	42,023.93	1.000	42,023.93
380.40	TREATMENT AND DISPOSAL EQUIPMENT	DLG UPGRADE		2014	2014	14,225.00	HW-117	814.5	901.3	1.107	15,747.08	1.000	15,747.08
380.40	TREATMENT AND DISPOSAL EQUIPMENT	DLG UPGRADE		2014	2014	37,793.30	HW-117	814.5	901.3	1.107	41,837.18	1.000	41,837.18
380.40	TREATMENT AND DISPOSAL EQUIPMENT	MOBILIZATION OF DIGEST		2014	2014	5,750.00	HW-117	814.5	901.3	1.107	6,365.25	1.000	6,365.25
380.40	TREATMENT AND DISPOSAL EQUIPMENT	SLUDGE DRYER		2014	2014	3,232.50	HW-117	814.5	901.3	1.107	3,578.38	1.000	3,578.38
380.40	TREATMENT AND DISPOSAL EQUIPMENT	ACTUATOR/VALVES AERAT		2015	2015	38,425.00	HW-117	843.3	901.3	1.069	41,076.33	1.000	41,076.33
380.40	TREATMENT AND DISPOSAL EQUIPMENT	ACTUATOR/VALVES AERAT		2015	2015	5,320.00	HW-117	843.3	901.3	1.069	5,687.08	1.000	5,687.08
380.40	TREATMENT AND DISPOSAL EQUIPMENT	AIR FLOW METER		2015	2015	3,608.00	HW-117	843.3	901.3	1.069	3,856.95	1.000	3,856.95
380.40	TREATMENT AND DISPOSAL EQUIPMENT	SANDBLASTING #1 TANK		2015	2015	3,889.56	HW-117	843.3	901.3	1.069	4,157.94	1.000	4,157.94
380.40	TREATMENT AND DISPOSAL EQUIPMENT	SANDBLASTING SEWER		2015	2015	5,059.95	HW-117	843.3	901.3	1.069	5,409.09	1.000	5,409.09
380.40	TREATMENT AND DISPOSAL EQUIPMENT	BLOWER FOR DIGESTER		2016	2016	4,417.00	HW-117	867.5	901.3	1.039	4,589.26	1.000	4,589.26
380.40	TREATMENT AND DISPOSAL EQUIPMENT	BLOWER/AERATION CONT		2016	2016	2,386.00	HW-117	867.5	901.3	1.039	2,479.05	1.000	2,479.05
380.40	TREATMENT AND DISPOSAL EQUIPMENT	COLLECTOR CHAIN PRIMAF		2016	2016	9,191.00	HW-117	867.5	901.3	1.039	9,549.45	1.000	9,549.45
380.40	TREATMENT AND DISPOSAL EQUIPMENT	DRYER PARTS		2016	2016	9,750.00	HW-117	867.5	901.3	1.039	10,130.25	1.000	10,130.25
380.40	TREATMENT AND DISPOSAL EQUIPMENT	DRYER PARTS		2016	2016	10,175.00	HW-117	867.5	901.3	1.039	10,571.83	1.000	10,571.83
380.40	TREATMENT AND DISPOSAL EQUIPMENT	COLLECTOR CHAIN AND EC		2017	2017	9,190.50	HW-117	901.3	901.3	1.000	9,190.50	1.000	9,190.50
380.40	TREATMENT AND DISPOSAL EQUIPMENT	WHEEL, INLET CONES & DF		2017	2017	6,899.00	HW-117	901.3	901.3	1.000	6,899.00	1.000	6,899.00
380.40	TREATMENT AND DISPOSAL EQUIPMENT	FLAME BANK ASSEMBLY		2017	2017	2,773.00	HW-117	901.3	901.3	1.000	2,773.00	1.000	2,773.00
<b>380.40 Total</b>	<b>TREATMENT AND DISPOSAL EQUIPMENT</b>					<b>515,491.49</b>					<b>575,784.83</b>		<b>575,784.83</b>
390.70	OFFICE FURNITURE AND EQUIPMENT	OFFICE FURNITURE AND EI		2011	2011	2,332.00	AUST-115	274.2	287	1.047	2,441.60	1.000	2,441.60
390.70	OFFICE FURNITURE AND EQUIPMENT	COMPUTER - LENOVO		2012	2012	1,578.00	AUST-115	278.6	287	1.030	1,625.34	1.000	1,625.34
390.70	OFFICE FURNITURE AND EQUIPMENT	Scada Upgrade		2012	2012	13,820.85	AUST-115	278.6	287	1.030	14,235.48	1.000	14,235.48
390.70	OFFICE FURNITURE AND EQUIPMENT	Alarm Software		2013	2013	2,380.00	AUST-115	273.8	287	1.048	2,494.24	1.000	2,494.24
390.70	OFFICE FURNITURE AND EQUIPMENT	COMPUTER		2013	2013	2,290.45	AUST-115	273.8	287	1.048	2,400.39	1.000	2,400.39
390.70	OFFICE FURNITURE AND EQUIPMENT	Scada Upgrade		2013	2013	9,900.00	AUST-115	273.8	287	1.048	10,375.20	1.000	10,375.20
390.70	OFFICE FURNITURE AND EQUIPMENT	Scada Upgrade		2014	2014	7,952.00	AUST-115	279.6	287	1.026	8,158.75	1.000	8,158.75
390.70	OFFICE FURNITURE AND EQUIPMENT	Scada Upgrade		2014	2014	23,856.00	AUST-115	279.6	287	1.026	24,476.26	1.000	24,476.26
390.70	OFFICE FURNITURE AND EQUIPMENT	COMPUTER		2015	2015	1,512.00	AUST-115	284.8	287	1.008	1,524.10	1.000	1,524.10
390.70	OFFICE FURNITURE AND EQUIPMENT	Scada Upgrade		2015	2015	3,976.00	AUST-115	284.8	287	1.008	4,007.81	1.000	4,007.81
390.70	OFFICE FURNITURE AND EQUIPMENT	Software-Hauled Waste		2015	2015	6,595.00	AUST-115	284.8	287	1.008	6,647.76	1.000	6,647.76
390.70	OFFICE FURNITURE AND EQUIPMENT	COMPUTER - ETHERNET S		2016	2016	89.00	AUST-115	285.2	287	1.006	89.53	1.000	89.53
390.70	OFFICE FURNITURE AND EQUIPMENT	COMPUTER - ETHERNET S		2016	2016	5,350.00	AUST-115	285.2	287	1.006	5,382.10	1.000	5,382.10
390.70	OFFICE FURNITURE AND EQUIPMENT	Software - Septage Program		2016	2016	7,380.00	AUST-115	285.2	287	1.006	7,424.28	1.000	7,424.28
<b>390.70 Total</b>	<b>OFFICE FURNITURE AND EQUIPMENT</b>					<b>89,011.30</b>					<b>91,282.84</b>		<b>91,282.84</b>
391.70	TRANSPORTATION EQUIPMENT	2001 - FORD ECONOLINE -		2001	2001	21,441.01	AUST-14	266	301	1.132	24,271.22	1.000	24,271.22
391.70	TRANSPORTATION EQUIPMENT	FUEL SYSTEM REPLACEME		2014	2014	3,182.00	AUST-14	287	301	1.049	3,337.92	1.000	3,337.92
391.70	TRANSPORTATION EQUIPMENT			2015	2015		AUST-14	295	301	1.020		1.000	
<b>391.70 Total</b>	<b>TRANSPORTATION EQUIPMENT</b>					<b>24,623.01</b>					<b>27,609.14</b>		<b>27,609.14</b>
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	CHLORINE LEAK REPAIR KI		2006	2006	1,099.71	AUST-17	416	519	1.248	1,372.44	1.000	1,372.44
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	Two [2] MSA Model 401 SCB		1997	1997	2,134.65	AUST-17	359	519	1.446	3,086.70	1.000	3,086.70
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	TWO (2) Homelite Trash Pur		2000	2000	1,680.67	AUST-17	372	519	1.395	2,344.53	1.000	2,344.53
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	Rescue System, Tripod Harne		2004	2004	1,621.78	AUST-17	387	519	1.341	2,174.81	1.000	2,174.81
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	Target Concrete Saw		2006	2006	5,075.56	AUST-17	416	519	1.248	6,334.30	1.000	6,334.30
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	Two [2] MSA HIP AIR SCBA'S		2006	2006	2,711.05	AUST-17	416	519	1.248	3,383.39	1.000	3,383.39
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	GAS MASS FLOWMETER		2012	2012	4,995.67	AUST-17	485	519	1.070	5,345.37	1.000	5,345.37
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	PORTABLE SAMPLER		2013	2013	7,225.26	AUST-17	494	519	1.051	7,593.75	1.000	7,593.75
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	SAW/CART		2013	2013	1,587.70	AUST-17	494	519	1.051	1,668.67	1.000	1,668.67

**Pennsylvania-American Water Company  
Exeter Wastewater System  
Wastewater System  
Investor-Owned Utility  
As of January 1, 2018**

(0)	(0.1)	(0.2)	(0.5)	(1)	(1.5)	(2)	(2.5)	(3a)	(3b)	(3c)	(4)	(5a)	(5b)
Account	Account Description	Description 1	Description 2	Placement Year	Earliest Trend Year	Investment	Costing Parameter	Placement Date Cost Index	Appraisal Date Cost Index	Cost Translator	Reproduction Cost New (RCN)	Reproduction Cost New to Replacement Cost New (COR)	Replacement Cost New (COR)
						OC \$s					RCN \$s	COR \$s / RCN \$s	COR \$s
Input		Input	Input	Input	Input	Input	Input	Input	Input	Calculation	Calculation	Input	Calculation
Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Exeter Engineers' Assessment Data	Cost Indices	Cost Indices	Col (3b) / (3a)	Col (2) * (3c)	AUS Input	Col (4) * (5a)
Account	AccountDesc	Description	Description2	Year1	Year2	OC	CostIndexTable	YearIndex	APPCostIndex	Translator	RCN		
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	SPECTROPHOMETER	0	2013	2013	3,951.25	AUST-17	494	519	1.051	4,152.76	1.000	4,152.76
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	Pro Pipe Locator	0	2014	2014	1,930.00	AUST-17	503	519	1.032	1,991.76	1.000	1,991.76
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	Pro Pipe Locator	0	2014	2014	1,980.00	AUST-17	503	519	1.032	2,043.36	1.000	2,043.36
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	4' Subaru Trash Pump	0	2015	2015	1,874.00	AUST-17	509	519	1.020	1,911.48	1.000	1,911.48
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	FUEL DISPENSER TANK MC	0	2015	2015	3,272.00	AUST-17	509	519	1.020	3,337.44	1.000	3,337.44
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	HOSE SEWER	0	2015	2015	661.00	AUST-17	509	519	1.020	674.22	1.000	674.22
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	HOSE SEWER	0	2015	2015	274.00	AUST-17	509	519	1.020	279.48	1.000	279.48
<b>393.70 Total</b>	<b>TOOLS, SHOP AND GARAGE EQUIPMENT</b>					42,074.30					47,694.46		47,694.46
394.70	Laboratory Equipment	CENTRIFUGE	0	2002	2002	2,314.89	AUST-17	376	519	1.380	3,194.55	1.000	3,194.55
394.70	Laboratory Equipment	HONEYWELL LUMIDOR MIC	0	2002	2002	992.87	AUST-17	376	519	1.380	1,370.16	1.000	1,370.16
394.70	Laboratory Equipment	FISHER INCUBATOR 2324E	0	2003	2003	3,318.35	AUST-17	378	519	1.373	4,556.09	1.000	4,556.09
394.70	Laboratory Equipment	TWO [2] FISHER LABORATC	0	2003	2003	2,807.84	AUST-17	378	519	1.373	3,855.16	1.000	3,855.16
394.70	Laboratory Equipment	DENVER INSTRUMENT IR 3	0	2004	2004	2,127.15	AUST-17	387	519	1.341	2,852.51	1.000	2,852.51
394.70	Laboratory Equipment	METLAR BALANCE MDL H 3	0	2004	2004	2,978.01	AUST-17	387	519	1.341	3,993.51	1.000	3,993.51
394.70	Laboratory Equipment	HACH DR 2500 SPECTROPH	0	2005	2005	1,871.89	AUST-17	403	519	1.288	2,410.99	1.000	2,410.99
394.70	Laboratory Equipment	TWO [2] MICROSCOPES	0	2005	2005	3,195.82	AUST-17	403	519	1.288	4,116.22	1.000	4,116.22
394.70	Laboratory Equipment	ACCUMET PH METER 9410	0	2006	2006	1,518.42	AUST-17	416	519	1.248	1,894.99	1.000	1,894.99
394.70	Laboratory Equipment	HOSHIZAKI ICE MACHINE K	0	2006	2006	3,137.93	AUST-17	416	519	1.248	3,916.14	1.000	3,916.14
394.70	Laboratory Equipment	MILLIPORE UV STERILIZER	0	2006	2006	1,607.74	AUST-17	416	519	1.248	2,006.46	1.000	2,006.46
394.70	Laboratory Equipment	TWO (2) SIGMA PORTABLE	0	2006	2006	3,751.38	AUST-17	416	519	1.248	4,681.72	1.000	4,681.72
394.70	Laboratory Equipment	HACH DR 3900 SPECTROPH	0	2007	2007	3,408.39	AUST-17	430	519	1.207	4,113.93	1.000	4,113.93
394.70	Laboratory Equipment	LAB REFRIGERATOR 12505	0	2007	2007	2,195.51	AUST-17	430	519	1.207	2,651.19	1.000	2,651.19
394.70	Laboratory Equipment	MILLIPORE INCUBATOR	0	2007	2007	1,345.42	AUST-17	430	519	1.207	1,623.92	1.000	1,623.92
394.70	Laboratory Equipment	TWO [2] YSI MODEL 58D D.(	0	2007	2007	2,429.34	AUST-17	430	519	1.207	2,932.21	1.000	2,932.21
394.70	Laboratory Equipment	CAMERA/CABLE	0	2008	2008	8,800.00	AUST-17	445	519	1.166	10,260.80	1.000	10,260.80
394.70	Laboratory Equipment	GAS METER	0	2008	2008	2,478.00	AUST-17	445	519	1.166	2,889.35	1.000	2,889.35
394.70	Laboratory Equipment	LABORATORY DISHWASHE	0	2008	2008	7,565.64	AUST-17	445	519	1.166	8,821.54	1.000	8,821.54
394.70	Laboratory Equipment	NEW SAMPLER	0	2011	2011	5,173.00	AUST-17	474	519	1.095	5,664.44	1.000	5,664.44
394.70	Laboratory Equipment	GLS SAMPLER	0	2014	2014	2,367.00	AUST-17	503	519	1.032	2,442.74	1.000	2,442.74
394.70	Laboratory Equipment	INCUBATOR	0	2014	2014	3,574.00	AUST-17	503	519	1.032	3,688.37	1.000	3,688.37
394.70	Laboratory Equipment	NEW PUSH CAM	0	2014	2014	9,570.00	AUST-17	503	519	1.032	9,876.24	1.000	9,876.24
394.70	Laboratory Equipment	GLS SAMPLER	0	2015	2015	2,281.00	AUST-17	509	519	1.020	2,326.62	1.000	2,326.62
<b>394.70 Total</b>	<b>Laboratory Equipment</b>					80,810.59					96,139.85		96,139.85
395.70	Power Operated Equipment	UTILITY TRACTOR	0	2015	2015	-	AUST-18	315	324	1.029	-	1.000	-
<b>395.70 Total</b>	<b>Power Operated Equipment</b>					-					-		-
396.70	COMMUNICATION EQUIPMENT	RADIOS (BASE STATION)	0	2011	2011	3,998.00	USBLS2	96	94	0.979	3,912.08	1.000	3,912.08
<b>396.70 Total</b>	<b>COMMUNICATION EQUIPMENT</b>					3,998.00					3,912.08		3,912.08
397.70	MISCELLANEOUS EQUIPMENT	FURNACE	0	2002	2002	911.76	AUST-18	272	324	1.191	1,085.91	1.000	1,085.91
397.70	MISCELLANEOUS EQUIPMENT	WASHER/DRYER	0	2008	2008	993.00	AUST-18	286	324	1.133	1,125.07	1.000	1,125.07
397.70	MISCELLANEOUS EQUIPMENT	REFRIGERATOR	0	2014	2014	2,266.00	AUST-18	307	324	1.055	2,390.63	1.000	2,390.63
<b>397.70 Total</b>	<b>MISCELLANEOUS EQUIPMENT</b>					4,170.76					4,601.61		4,601.61
<b>Grand Total</b>						<b>68,404,345.14</b>					<b>209,865,527.90</b>		<b>209,693,218.10</b>