

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

(0)	(0.5)	(1)	(1a)	(5a)	(5b)	(5c)	(5d)	(5e)	(5f)	(5g)	(5h)	(6)	(6)	(6)	(6)	(7)	(8)
Account	Description	Placement Year	Age at January 1, 2018	Replacement Cost New (RCN)	Retirement Dispersion low-type	Normal Service Life (NSL)	Age as % of NSL	Iowa Lookup	Iowa Condition New	Normal Remaining Life	Total Life Expectancy	Condition	Preliminary Cost Approach (RCN less Normal Depreciation)	RCN Weighted Age	RCN Weighted Normal Remaining Life	RCN Weighted Total Life Expectancy	Fair Market Value
Input	Input	years	years	COR B\$	Input	years	% of NSL	Lookup	Lookup	Calculation	Calculation	Calculation	Calculation	RCN B\$ * Years	RCN B\$ * Years	RCN B\$ * Years	Appraisal Date Value \$
Enter Data	Enter Data	Enter Data	2018.00(11/0.5)	Co(4) RCN	AUS Input Iowa	AUS Input Life	(1a)(5f)	(5a)(5c)	(5a)(5c)	(5f)(5f)	(1a)(5f)	(5f)(5f)	(5f)(5f)	(5f)(5f)	(5f)(5f)	(5f)(5f)	(6)(11/00/7)
352.2	LAND AND LAND RIGHTS - COLLECTION	1966	51.50	287,727.49	Non-Dep	100.00%				100.00%	100.00%	100.00%	287,727.49	14,817,966.00			287,727.49
352.3	LAND AND LAND RIGHTS - COLLECTION	1970	47.50	3,959.42	Non-Dep	100.00%				100.00%	100.00%	100.00%	3,959.42	18,072.00			3,959.42
352.4	LAND AND LAND RIGHTS - COLLECTION	1975	42.50	30,468.95	Non-Dep	100.00%				100.00%	100.00%	100.00%	30,468.95	1,294,930.00			30,468.95
352.5	LAND AND LAND RIGHTS - COLLECTION	1980	37.50	3,198.63	Non-Dep	100.00%				100.00%	100.00%	100.00%	3,198.63	119,891.00			3,198.63
352.6	LAND AND LAND RIGHTS - COLLECTION	1985	32.50	10,167.80	Non-Dep	100.00%				100.00%	100.00%	100.00%	10,167.80	330,454.00			10,167.80
352.7	LAND AND LAND RIGHTS - COLLECTION	1987	30.50	3,907.25	Non-Dep	100.00%				100.00%	100.00%	100.00%	3,907.25	119,171.00			3,907.25
352.8	LAND AND LAND RIGHTS - COLLECTION	1990	27.50	34,847.26	Non-Dep	100.00%				100.00%	100.00%	100.00%	34,847.26	956,200.00			34,847.26
352.9	LAND AND LAND RIGHTS - COLLECTION	1992	25.50	1,517.97	Non-Dep	100.00%				100.00%	100.00%	100.00%	1,517.97	39,708.00			1,517.97
353.0	LAND AND LAND RIGHTS - COLLECTION	1995	22.50	20,415.16	Non-Dep	100.00%				100.00%	100.00%	100.00%	20,415.16	4,559,341.00			20,415.16
353.1	LAND AND LAND RIGHTS - COLLECTION	2000	17.50	21,767.06	Non-Dep	100.00%				100.00%	100.00%	100.00%	21,767.06	383,144.00			21,767.06
353.2	LAND AND LAND RIGHTS - COLLECTION	2005	12.50	96,214.94	Non-Dep	100.00%				100.00%	100.00%	100.00%	96,214.94	1,202,697.00			96,214.94
353.3	LAND AND LAND RIGHTS - COLLECTION	2010	7.50	51,095.52	Non-Dep	100.00%				100.00%	100.00%	100.00%	51,095.52	393,141.00			51,095.52
353.4	LAND AND LAND RIGHTS - COLLECTION	2012	5.50	129.10	Non-Dep	100.00%				100.00%	100.00%	100.00%	129.10	710.00			129.10
353.0 Total	LAND AND LAND RIGHTS - PUMPING	1992	25.50	749,494.75	Non-Dep	0.00	0.00			100.00%	100.00%	100.00%	749,494.75	24,434,255.00			749,494.75
353.1	LAND AND LAND RIGHTS - PUMPING	1992	25.50	7,320.09	Non-Dep	100.00%				100.00%	100.00%	100.00%	7,320.09	186,622.00			7,320.09
353.2	LAND AND LAND RIGHTS - PUMPING	1992	25.50	9,830.84	Non-Dep	100.00%				100.00%	100.00%	100.00%	9,830.84	259,696.00			9,830.84
353.3	LAND AND LAND RIGHTS - PUMPING	1992	25.50	5,243.30	Non-Dep	100.00%				100.00%	100.00%	100.00%	5,243.30	164,300.00			5,243.30
353.4	LAND AND LAND RIGHTS - PUMPING	1993	24.50	57,788.86	Non-Dep	100.00%				100.00%	100.00%	100.00%	57,788.86	1,415,627.00			57,788.86
353.5	LAND AND LAND RIGHTS - PUMPING	1996	21.50	145.16	Non-Dep	100.00%				100.00%	100.00%	100.00%	145.16	3,121.00			145.16
353.6	LAND AND LAND RIGHTS - PUMPING	1998	19.50	18,601.93	Non-Dep	100.00%				100.00%	100.00%	100.00%	18,601.93	252,422.00			18,601.93
353.7	LAND AND LAND RIGHTS - PUMPING	1998	19.50	99,930.18	Non-Dep	0.00	0.00			100.00%	100.00%	100.00%	99,930.18	2,215,422.00			99,930.18
353.8	LAND AND LAND RIGHTS - TREATMENT	1966	52.50	843,727.18	Non-Dep	100.00%				100.00%	100.00%	100.00%	843,727.18	44,296,377.00			843,727.18
353.9	LAND AND LAND RIGHTS - TREATMENT	1967	50.50	274,442.41	Non-Dep	100.00%				100.00%	100.00%	100.00%	274,442.41	13,859,342.00			274,442.41
354.0	LAND AND LAND RIGHTS - TREATMENT	1977	40.50	212,848.00	Non-Dep	100.00%				100.00%	100.00%	100.00%	212,848.00	8,620,344.00			212,848.00
354.1	LAND AND LAND RIGHTS - TREATMENT	1984	33.50	353,400.00	Non-Dep	100.00%				100.00%	100.00%	100.00%	353,400.00	1,625,201.00			353,400.00
354.2	LAND AND LAND RIGHTS - TREATMENT	1993	24.50	39,653.70	Non-Dep	100.00%				100.00%	100.00%	100.00%	39,653.70	871,516.00			39,653.70
354.3	LAND AND LAND RIGHTS - TREATMENT	1998	19.50	488,475.00	Non-Dep	100.00%				100.00%	100.00%	100.00%	488,475.00	9,525,263.00			488,475.00
354.4	LAND AND LAND RIGHTS - TREATMENT	2004	14.50	45,159.80	Non-Dep	100.00%				100.00%	100.00%	100.00%	45,159.80	712,667.00			45,159.80
354.0 Total	LAND AND LAND RIGHTS - TREATMENT	1993	24.50	2,261,697.09	Non-Dep	0.00	0.00			100.00%	100.00%	100.00%	2,261,697.09	89,223,729.00			2,261,697.09
354.1	STRUCTURES AND IMPROVEMENTS - PUMPING	1993	24.50	250,008.21	R,0	45.0	54	R4,0054	0.47598	21.42	45.92	46.645341	533,584.26	26,490,732.00	23,124,622.00	48,574,357.00	533,584.26
354.2	STRUCTURES AND IMPROVEMENTS - PUMPING	1993	24.50	250,008.21	R,0	45.0	54	R4,0054	0.47598	21.42	45.92	46.645341	533,584.26	26,490,732.00	23,124,622.00	48,574,357.00	533,584.26
354.3	STRUCTURES AND IMPROVEMENTS - PUMPING	1993	24.50	250,008.21	R,0	45.0	54	R4,0054	0.47598	21.42	45.92	46.645341	533,584.26	26,490,732.00	23,124,622.00	48,574,357.00	533,584.26
354.4	STRUCTURES AND IMPROVEMENTS - PUMPING	1997	20.50	112,836.93	R,0	45.0	54	R4,0064	0.54867	24.70	45.20	54.6461018	61,661.98	2,313,196.00	2,787,122.00	11,400,327.00	61,661.98
354.5	STRUCTURES AND IMPROVEMENTS - PUMPING	2004	13.50	238,584.31	R,4	45.0	30	R4,0030	0.70211	31.59	45.09	70,059880	167,137.87	3,220,918.00	7,536,247.00	10,756,865.00	167,137.87
354.0 Total	STRUCTURES AND IMPROVEMENTS - PUMPING	1993	24.50	2,181,009.75	R,0	55.0	92	R4,0052	0.18876	10.38	68.08	17,049934	4,437,571.58	1,314,359,133.00	270,159,362.00	1,584,516,495.00	4,437,571.58
354.1	STRUCTURES AND IMPROVEMENTS - TREATMENT	1978	39.50	22,289,229.29	R,0	55.0	72	R4,0072	0.32863	17.96	57.46	31,256576	1,922,289.15	49,513,519.00	99,872,370.00	1,279,324,622.00	1,922,289.15
354.2	STRUCTURES AND IMPROVEMENTS - TREATMENT	1986	31.50	256,043.52	R,0	55.0	57	R4,0057	0.44956	24.73	56.23	43,980262	117,006.16	8,380,371.00	6,579,256.00	14,959,627.00	117,006.16
354.3	STRUCTURES AND IMPROVEMENTS - TREATMENT	1986	31.50	56,466,328.70	R,0	55.0	46	R4,0046	0.54867	30.19	55.59	54,210810	30,068,746.07	1,414,391,322.00	1,074,528,463.00	3,088,919,845.00	30,068,746.07
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	2002	15.50	676,189.49	R,0	55.0	28	R4,0028	0.72172	39.69	55.19	71,919200	498,292.32	10,490,592.00	26,837,921.00	37,318,943.00	498,292.32
354.5	STRUCTURES AND IMPROVEMENTS - TREATMENT	2010	7.50	6,550,744.92	R,0	55.0	14	R4,0014	0.86031	47.32	54.82	61,88826	5,654,528.47	49,130,587.00	309,981,250.00	359,111,837.00	5,654,528.47
354.0 Total	STRUCTURES AND IMPROVEMENTS - TREATMENT	2013	4.50	12,027.57	R,0	55.0	8	R4,0008	0.92012	50.61	55.11	91,834513	11,036.28	54,079.00	662,288.00	11,036.28	11,036.28
354.1	STRUCTURES AND IMPROVEMENTS - TREATMENT	2013	4.50	46,892.13	R,0	55.0	8	R4,0008	0.92012	50.61	55.11	91,834513	11,036.28	54,079.00	662,288.00	11,036.28	11,036.28
354.2	STRUCTURES AND IMPROVEMENTS - TREATMENT	2014	3.50	21,251.72	R,0	55.0	6	R4,0006	0.94008	51.70	55.20	93,659420	19,904.24	74,381.00	1,098,714.00	1,173,095.00	19,904.24
354.3	STRUCTURES AND IMPROVEMENTS - TREATMENT	2014	3.50	12,643.08	R,0	55.0	6	R4,0006	0.94008	51.70	55.20	93,659420	11,841.42	44,251.00	653,846.00	697,897.00	11,841.42
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	2016	1.50	4,349.28	R,0	55.0	3	R4,0003	0.97033	53.35	54.85	97,265269	4,230.34	6,524.00	232,004.00	238,558.00	4,230.34
354.5	STRUCTURES AND IMPROVEMENTS - TREATMENT	2016	1.50	10,490.00	R,0	55.0	3	R4,0003	0.97033	53.35	54.85	97,265269	87,714.52	152,235.00	516,442.00	556,727.00	87,714.52
354.0 Total	STRUCTURES AND IMPROVEMENTS - TREATMENT	1993	24.50	11,440,475.20	R,0	35.0	70	R3,0070	0.38261	13.39	37.89	35,339140	13,051.29	47,312,962.00	2,688,336.00	6,575,076.00	13,051.29
354.0 Total	POWER GENERATION EQUIPMENT - PUMPING	1993	24.50	39,631.53	R,0	35.0	70	R3,0070	0.38261	13.39	37.89	35,339140	13,051.29	47,312,962.00	2,688,336.00	6,575,076.00	13,051.29
355.3	POWER GENERATION EQUIPMENT - PUMPING	1993	24.50	24,541.17	R,0	35.0	70	R3,0070	0.38261	13.39	37.89	35,339140	8,670.16	601,087.00	328,613.00	929,600.00	8,670.16
355.3	POWER GENERATION EQUIPMENT - PUMPING	1993	24.50	10,096.36	R,0	35.0	70	R3,0070	0.38261	13.39	37.89	35,339140	3,567.97	247,361.00	135,190.00	382,551.00	3,567.97
355.0 Total	POWER GENERATION EQUIPMENT - PUMPING	1993	24.50	71,562.06	R,0	35.0	70	R3,0070	0.38261	13.39	37.89	35,339140	12,240.16	1,763,070.00	956,816.00	2,711,467.00	12,240.16
360.211	COLLECTION SEWERS - FORCE - MAINS	1990	27.50	31,816.23	R,0	60.0	46	R3,0046	0.57150	34.29	61.79	95,484417	17,656.23	674,846.00	1,090,979.00	1,965,925.00	17,656.23
360.212	COLLECTION SEWERS - FORCE - MAINS	1995	22.50	210,262.50	R,0	60.0	38	R3,0038									

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		Iowa										Iowa											
Account	Description	Placement Year	Age at January 1, 2018	Appraisal Date	Replacement Cost New (RCN)	Retirement low-type	Normal Service Life (NSL)	Age as % of NSL	Iowa Lookup	Percent New	Normal Remaining Life	Total Life Expectancy	Preliminary Cost Approach (RCN less Normal Depreciation)	RCN Weighted Normal Remaining Life	RCN Weighted Total Life Expectancy	Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value		
																						RCN	RCN
361.21	COLLECTION SEWERS - GRAVITY - MAINS	2000	17.50	685,630.07	R3.0	80.0	22	R3.0022	0.78729	62.38	80.48	78,259,640%	601,287.27	11,210,204.00	34,033,322.00	11,554,125.00	361.211	COLLECTION SEWERS - GRAVITY - MAINS	2000	17.50	691,251.27	0.00%	691,251.27
361.21	COLLECTION SEWERS - GRAVITY - MAINS	2005	12.50	1,726,773.46	R3.0	80.0	16	R3.0016	0.84430	67.54	80.04	84,382,809%	1,671,099.95	116,278,620.00	116,278,620.00	15,820,940.00	361.211	COLLECTION SEWERS - GRAVITY - MAINS	2005	12.50	1,457,099.95	0.00%	1,457,099.95
361.21	COLLECTION SEWERS - GRAVITY - MAINS	2010	7.50	241,510.87	R3.0	80.0	9	R3.0009	0.91187	72.95	80.45	90,677,439%	218,995.87	1,811,332.00	17,812,218.00	19,429,549.00	361.211	COLLECTION SEWERS - GRAVITY - MAINS	2010	7.50	218,995.87	0.00%	218,995.87
361.21	COLLECTION SEWERS - GRAVITY - MAINS	2012	5.50	49,265.96	R3.0	80.0	7	R3.0007	0.93135	74.51	80.01	93,125,859%	45,878.79	270,993.00	3,870,762.00	3,941,721.00	361.211	COLLECTION SEWERS - GRAVITY - MAINS	2012	5.50	45,878.79	0.00%	45,878.79
361.21	COLLECTION SEWERS - GRAVITY - MAINS	2012	5.50	631,869.87	R3.0	80.0	7	R3.0007	0.93135	74.51	80.01	93,125,859%	586,452.87	3,475,394.00	47,082,114.00	50,557,508.00	361.211	COLLECTION SEWERS - GRAVITY - MAINS	2012	5.50	586,452.87	0.00%	586,452.87
361.21	COLLECTION SEWERS - GRAVITY - MAINS	2008	38.45	50,172,506.70	R3.0	80.0	12	R3.0012	0.88279	70.62	80.12	84,127,88%	27,267,523.87	1,928,923,877.00	2,259,330,879.00	4,188,260,759.00	361.21	COLLECTION SEWERS - GRAVITY - MAINS	2008	38.45	27,267,523.87	0.00%	27,267,523.87
361.22	COLLECTION SEWERS - GRAVITY - MAIN RELINING	2012	5.50	1,303.08	R3.0	80.0	7	R3.0007	0.93135	74.51	80.01	93,125,859%	1,213.50	7,187.00	87,092.00	104,756.00	361.22	COLLECTION SEWERS - GRAVITY - MAIN RELINING	2012	5.50	1,213.50	0.00%	1,213.50
361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1986	51.50	5,020,786.66	R3.0	80.0	64	R3.0064	0.42683	34.15	85.65	39,871,570%	2,001,866.47	258,570,513.00	171,459,864.00	430,031,377.00	361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1986	51.50	2,001,866.47	0.00%	2,001,866.47
361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1970	47.50	1,901,200.98	R3.0	80.0	59	R3.0059	0.46530	37.22	84.72	43,932,956%	70,271.71	7,597,727.00	5,963,419.00	13,551,146.00	361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1970	47.50	70,271.71	0.00%	70,271.71
361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1975	42.50	693,200.98	R3.0	80.0	53	R3.0053	0.51305	41.16	85.65	49,138,944%	319,940.32	27,678,123.00	26,738,791.00	54,414,513.00	361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1975	42.50	319,940.32	0.00%	319,940.32
361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1980	37.50	120,228.88	R3.0	80.0	47	R3.0047	0.56303	45.04	82.54	54,567,448%	70,026.76	4,845,108.00	5,819,298.00	10,664,408.00	361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1980	37.50	70,026.76	0.00%	70,026.76
361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1985	32.50	693,184.98	R3.0	80.0	41	R3.0041	0.61463	48.16	81.66	60,280,833%	416,476.61	21,913,009.00	18,383,089.00	53,949,982.00	361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1985	32.50	416,476.61	0.00%	416,476.61
361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1987	30.50	236,630.95	R3.0	80.0	38	R3.0038	0.64088	51.27	81.77	62,700,257%	147,724.28	7,165,620.00	12,079,415.00	19,256,335.00	361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1987	30.50	147,724.28	0.00%	147,724.28
361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1989	27.50	1,371,083.79	R3.0	80.0	34	R3.0034	0.67660	54.13	81.63	66,311,405%	909,184.52	37,704,804.00	74,216,786.00	111,921,570.00	361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1989	27.50	909,184.52	0.00%	909,184.52
361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1990	25.50	150,610.24	R3.0	80.0	32	R3.0032	0.68948	56.28	81.69	67,084,626%	103,242.69	3,840,561.00	8,370,917.00	12,211,478.00	361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1990	25.50	103,242.69	0.00%	103,242.69
361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1995	22.50	2,738,954.94	R3.0	80.0	28	R3.0028	0.73133	58.51	81.01	72,226,951%	1,878,230.93	61,626,574.00	106,256,488.00	121,883,064.00	361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	1995	22.50	1,878,230.93	0.00%	1,878,230.93
361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	2000	17.50	181,405.72	R3.0	80.0	22	R3.0022	0.78729	62.98	80.48	78,259,640%	141,959.89	3,174,600.00	11,424,932.00	14,599,532.00	361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	2000	17.50	141,959.89	0.00%	141,959.89
361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	2005	12.50	1,846,960.40	R3.0	80.0	16	R3.0016	0.84430	67.54	80.04	84,382,809%	1,738,019.43	5,999,580.00	6,521,631.00	38,151,111.00	361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	2005	12.50	1,738,019.43	0.00%	1,738,019.43
361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	2010	7.50	98,586.13	R3.0	80.0	9	R3.0009	0.91187	72.95	80.45	90,677,439%	89,384.47	739,388.00	7,391,174.00	8,094,447.00	361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	2010	7.50	89,384.47	0.00%	89,384.47
361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	2012	5.50	81,785.55	R3.0	80.0	7	R3.0007	0.93135	74.51	80.01	93,125,859%	76,144.87	4,692,266.00	6,542,026.00	7,148,011.00	361.22	COLLECTION SEWERS - GRAVITY - MANHOLES	2012	5.50	76,144.87	0.00%	76,144.87
361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	2012	36.87	11,949,309.18	R3.0	80.0	7	R3.0007	0.93135	74.51	80.01	93,125,859%	6,704,039.15	440,541,620.00	593,963,646.00	994,255,265.00	361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	2012	36.87	6,704,039.15	0.00%	6,704,039.15
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	2015	2.50	1,009.29	R3.0	80.0	3	R3.0003	0.97050	77.64	80.14	96,880,959%	1,029.54	2,657.00	82,507.00	85,164.00	361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	2015	2.50	1,029.54	0.00%	1,029.54
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1986	51.50	10,388,959.44	R3.0	55.0	84	R3.0084	0.23165	12.74	84.24	18,831,880%	2,060,325.97	53,631,031.00	132,355,343.00	667,386,754.00	361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1986	51.50	2,060,325.97	0.00%	2,060,325.97
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1970	47.50	414,106.00	R3.0	55.0	86	R3.0086	0.27673	15.22	62.72	24,266,626%	100,489.13	1,669,998.00	6,302,678.00	5,172,698.00	361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1970	47.50	100,489.13	0.00%	100,489.13
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1975	42.50	1,626,249.80	R3.0	55.0	77	R3.0077	0.33395	19.37	60.87	30,170,970%	490,786.69	69,115,578.00	29,874,192.00	98,989,779.00	361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1975	42.50	490,786.69	0.00%	490,786.69
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1980	37.50	265,425.83	R3.0	55.0	68	R3.0068	0.39710	21.84	59.34	36,804,853%	97,669.52	9,954,471.00	5,797,480.00	15,751,971.00	361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1980	37.50	97,669.52	0.00%	97,669.52
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1985	32.50	1,651,195.19	R3.0	55.0	59	R3.0059	0.46530	35.55	80.01	62,023,233%	53,769,388.00	53,769,388.00	42,336,402.00	96,104,793.00	361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1985	32.50	53,769,388.00	0.00%	53,769,388.00
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1987	30.50	365,871.24	R3.0	55.0	55	R3.0055	0.49706	37.34	57.84	47,268,326%	309,561.01	17,384,449.00	17,384,449.00	30,761,220.00	361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1987	30.50	309,561.01	0.00%	309,561.01
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1989	27.50	3,878,916.86	R3.0	55.0	50	R3.0050	0.53792	39.59	57.09	51,830,434%	1,751,255.80	92,917,466.00	99,679,974.00	182,896,680.00	361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1989	27.50	1,751,255.80	0.00%	1,751,255.80
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1990	25.50	353,016.61	R3.0	55.0	46	R3.0046	0.57150	31.43	56.93	55,209,163%	300,574.94	9,008,574.00	21,114,742.00	20,114,316.00	361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1990	25.50	300,574.94	0.00%	300,574.94
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1995	22.50	6,630,187.81	R3.0	55.0	41	R3.0041	0.61463	33.50	58.00	60,035,649%	3,880,467.99	149,179,226.00	224,100,348.00	373,279,574.00	361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	1995	22.50	3,880,467.99	0.00%	3,880,467.99
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	2000	17.50	442,075.49	R3.0	55.0	32	R3.0032	0.69889	38.21	55.71	69,588,327%	330,207.78	7,736,321.00	16,891,704.00	24,628,028.00	361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	2000	17.50	330,207.78	0.00%	330,207.78
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	2005	12.50	1,346,729.53	R3.0	55.0	23	R3.0023	0.77788	42.78	52.28	87,789,944%	1,040,656.90	16,809,107.00	57,527,853.00	74,338,953.00	361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	2005	12.50	1,040,656.90	0.00%	1,040,656.90
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	2010	7.50	202,727.57	R3.0	55.0	10	R3.0010	0.86350	47.49	54.99	86,361,157%	175,077.88	1,520,457.00	1,147,089.00	1,147,089.00	361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	2010	7.50	175,077.88	0.00%	175,077.88
361.24	COLLECTION SEWERS - GRAVITY - MANHOLES	2012	5.50	30,217.52	R3.0	55.0	10	R3.0010	0.90216	49.62	55.12	90,022,173%	17,713.00	1,803,298.00	1,738,011.00	1,738,011.00	361.24	COLLECTION SEW					

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

(0)	(0.5)	(1)	(1a)	(5a)	(5b)	(5c)	(5d)	(5e)	(5f)	(5g)	(5h)	(6)	(7)	(8)
Placement Year	Age at January 1, 2018	Replacement Cost New (RCN)	Retirement Disposition low-type	Normal Service Life (NSL)	Age as % of NSL	Iowa Lookup	Condition Percent New	Normal Remaining Life	Total Life Expectancy	Condition	Preliminary Cost Approach (RCN less Normal Depreciation)	RCN Weighted Age	RCN Weighted Normal Remaining Life	RCN Weighted Total Life Expectancy
Account	Description	years	Cost B	Input	years	% of NSL	Lookup	Lookup	years	% of COR	CORL B	RCN B	RCN B	RCN B
Input	Input	Calculation	Calculation	Input	Calculation	Calculation	Lookup	Lookup	Calculation	Calculation	Calculation	RCN B	RCN B	RCN B
Exeter Data	Exeter Data	Exeter Data	Exeter Data	Exeter Data	Exeter Data	Exeter Data	Exeter Data	Exeter Data	Exeter Data	Exeter Data	Exeter Data	Exeter Data	Exeter Data	Exeter Data
Account	Description	Year	Age	Cost (RCN)	AUS Input	AUS Input	low-type	Age	Lookup	Lookup	Lookup	Lookup	Lookup	Lookup
380.4 TREATMENT AND DISPOSAL EQUIPMENT	380.4 TREATMENT AND DISPOSAL EQUIPMENT	2016	1.50	2,476.05	R3.0	45.0	R3.0003	0.87050	43.67	45.17	96.676212%	2,386.73	111,979.00	3,719.00
380.4 TREATMENT AND DISPOSAL EQUIPMENT	380.4 TREATMENT AND DISPOSAL EQUIPMENT	2016	1.50	9,549.45	R3.0	45.0	R3.0003	0.97050	43.67	45.17	96.676212%	9,232.33	431,349.00	417,024.00
380.4 TREATMENT AND DISPOSAL EQUIPMENT	380.4 TREATMENT AND DISPOSAL EQUIPMENT	2016	1.50	10,130.25	R3.0	45.0	R3.0003	0.87050	43.67	45.17	96.676212%	9,793.85	515,196.00	447,388.00
380.4 TREATMENT AND DISPOSAL EQUIPMENT	380.4 TREATMENT AND DISPOSAL EQUIPMENT	2016	1.50	10,571.83	R3.0	45.0	R3.0003	0.87050	43.67	45.17	96.676212%	10,230.78	481,672.00	477,530.00
380.4 TREATMENT AND DISPOSAL EQUIPMENT	380.4 TREATMENT AND DISPOSAL EQUIPMENT	2017	0.50	9,190.50	R3.0	45.0	R3.0001	0.99015	44.56	45.06	98.890368%	9,088.52	409,529.00	414,124.00
380.4 TREATMENT AND DISPOSAL EQUIPMENT	380.4 TREATMENT AND DISPOSAL EQUIPMENT	2017	0.50	9,899.00	R3.0	45.0	R3.0001	0.99015	44.56	45.06	98.890368%	9,622.45	3,450.00	307,419.00
380.4 TREATMENT AND DISPOSAL EQUIPMENT	380.4 TREATMENT AND DISPOSAL EQUIPMENT	2017	0.50	2,773.00	R3.0	45.0	R3.0001	0.99015	44.56	45.06	98.890368%	2,742.23	1,387.00	124,951.00
<b>380.40 Total TREATMENT AND DISPOSAL EQUIPMENT</b>	<b>380.40 Total TREATMENT AND DISPOSAL EQUIPMENT</b>	<b>2011</b>	<b>6.50</b>	<b>575,784.83</b>	<b>R3.0</b>	<b>12.0</b>	<b>54</b>	<b>R3.0054</b>	<b>0.50513</b>	<b>6.08</b>	<b>12.56</b>	<b>48,248408%</b>	<b>1,178.03</b>	<b>15,870.00</b>
380.7 OFFICE FURNITURE AND EQUIPMENT	380.7 OFFICE FURNITURE AND EQUIPMENT	2012	5.50	1,625.34	R3.0	12.0	46	R3.0048	0.57150	6.86	12.36	55,501618%	902.09	20,089.00
380.7 OFFICE FURNITURE AND EQUIPMENT	380.7 OFFICE FURNITURE AND EQUIPMENT	2012	5.50	14,235.48	R3.0	12.0	46	R3.0048	0.57150	6.86	12.36	55,501618%	7,900.92	78,295.00
380.7 OFFICE FURNITURE AND EQUIPMENT	380.7 OFFICE FURNITURE AND EQUIPMENT	2013	4.50	2,484.24	R3.0	12.0	38	R3.0038	0.64688	7.69	12.19	63,084495%	1,573.48	11,224.00
380.7 OFFICE FURNITURE AND EQUIPMENT	380.7 OFFICE FURNITURE AND EQUIPMENT	2013	4.50	2,400.39	R3.0	12.0	38	R3.0038	0.64688	7.69	12.19	63,084495%	1,514.27	10,802.00
380.7 OFFICE FURNITURE AND EQUIPMENT	380.7 OFFICE FURNITURE AND EQUIPMENT	2013	4.50	10,375.20	R3.0	12.0	38	R3.0038	0.64688	7.69	12.19	63,084495%	6,545.14	46,698.00
380.7 OFFICE FURNITURE AND EQUIPMENT	380.7 OFFICE FURNITURE AND EQUIPMENT	2014	3.50	8,158.75	R3.0	12.0	29	R3.0029	0.72212	8.67	12.17	71,240756%	5,812.36	39,295.00
380.7 OFFICE FURNITURE AND EQUIPMENT	380.7 OFFICE FURNITURE AND EQUIPMENT	2014	3.50	24,476.26	R3.0	12.0	29	R3.0029	0.72212	8.67	12.17	71,240756%	17,437.07	122,209.00
380.7 OFFICE FURNITURE AND EQUIPMENT	380.7 OFFICE FURNITURE AND EQUIPMENT	2015	2.50	1,524.10	R3.0	12.0	21	R3.0021	0.79673	9.56	12.06	79,270315%	1,208.16	14,670.00
380.7 OFFICE FURNITURE AND EQUIPMENT	380.7 OFFICE FURNITURE AND EQUIPMENT	2015	2.50	4,007.81	R3.0	12.0	21	R3.0021	0.79673	9.56	12.06	79,270315%	3,177.00	10,020.00
380.7 OFFICE FURNITURE AND EQUIPMENT	380.7 OFFICE FURNITURE AND EQUIPMENT	2015	2.50	6,647.76	R3.0	12.0	21	R3.0021	0.79673	9.56	12.06	79,270315%	5,269.70	16,819.00
380.7 OFFICE FURNITURE AND EQUIPMENT	380.7 OFFICE FURNITURE AND EQUIPMENT	2016	1.50	5,382.10	R3.0	12.0	13	R3.0013	0.87314	10.48	11.98	87,479132%	4,708.21	8,073.00
380.7 OFFICE FURNITURE AND EQUIPMENT	380.7 OFFICE FURNITURE AND EQUIPMENT	2016	1.50	2,424.28	R3.0	12.0	13	R3.0013	0.87314	10.48	11.98	87,479132%	2,424.28	11,136.00
<b>380.70 Total OFFICE FURNITURE AND EQUIPMENT</b>	<b>380.70 Total OFFICE FURNITURE AND EQUIPMENT</b>	<b>2011</b>	<b>3.68</b>	<b>91,282.84</b>	<b>R3.0</b>	<b>10.0</b>	<b>165</b>	<b>R3.0165</b>	<b>0.10109</b>	<b>0.10</b>	<b>16.60</b>	<b>0.602410%</b>	<b>146.21</b>	<b>400,475.00</b>
391.7 TRANSPORTATION EQUIPMENT	391.7 TRANSPORTATION EQUIPMENT	2014	3.50	2,337.52	R3.0	10.0	35	R3.0035	0.68781	9.56	12.00	82,229215%	2,190.31	33,960.00
391.7 TRANSPORTATION EQUIPMENT	391.7 TRANSPORTATION EQUIPMENT	2015	2.50	-	R3.0	10.0	25	R3.0025	0.75917	7.59	10.09	75,229293%	-	-
<b>391.70 Total TRANSPORTATION EQUIPMENT</b>	<b>391.70 Total TRANSPORTATION EQUIPMENT</b>	<b>2014</b>	<b>14.93</b>	<b>27,008.14</b>	<b>R3.0</b>	<b>35.0</b>	<b>33</b>	<b>R3.0033</b>	<b>0.68663</b>	<b>24.00</b>	<b>35.00</b>	<b>67,606534%</b>	<b>2,336.52</b>	<b>41,150.00</b>
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2006	11.50	1,377.44	R3.0	35.0	33	R3.0033	0.68663	24.00	35.00	67,606534%	977.85	12,783.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	1997	20.50	3,066.70	R3.0	35.0	59	R3.0059	0.46530	16.29	36.79	44,278337%	1,366.74	63,277.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2000	17.50	2,344.53	R3.0	35.0	50	R3.0050	0.53792	18.83	36.33	51,830442%	1,215.18	41,029.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2004	13.50	2,174.81	R3.0	35.0	39	R3.0039	0.63205	22.12	35.62	62,099944%	1,350.56	29,360.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2006	11.50	6,334.30	R3.0	35.0	33	R3.0033	0.68663	24.00	35.00	67,606534%	4,282.34	72,844.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2006	11.50	3,380.39	R3.0	35.0	33	R3.0033	0.68663	24.00	35.00	67,606534%	2,287.36	38,909.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2012	5.50	5,345.37	R3.0	35.0	16	R3.0016	0.84430	29.55	35.05	84,308131%	4,506.58	29,400.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2013	4.50	7,983.75	R3.0	35.0	13	R3.0013	0.87314	30.56	35.06	87,164880%	6,619.08	34,172.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2013	4.50	1,668.67	R3.0	35.0	13	R3.0013	0.87314	30.56	35.06	87,164880%	1,454.49	7,599.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2013	4.50	4,152.76	R3.0	35.0	13	R3.0013	0.87314	30.56	35.06	87,164880%	3,619.75	12,908.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2014	3.50	1,921.76	R3.0	35.0	10	R3.0010	0.90216	31.58	35.08	90,022805%	1,793.04	6,871.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2014	3.50	2,043.36	R3.0	35.0	10	R3.0010	0.90216	31.58	35.08	90,022805%	1,839.49	7,152.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2015	2.50	1,911.48	R3.0	35.0	7	R3.0007	0.93135	32.60	35.10	92,877493%	1,775.33	67,083.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2015	2.50	3,937.44	R3.0	35.0	7	R3.0007	0.93135	32.60	35.10	92,877493%	3,099.73	10,800.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2015	2.50	6,722.32	R3.0	35.0	7	R3.0007	0.93135	32.60	35.10	92,877493%	6,280.20	23,665.00
393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	393.7 TOOLS, SHOP AND GARAGE EQUIPMENT	2015	2.50	276.48	R3.0	35.0	7	R3.0007	0.93135	32.60	35.10	92,877493%	259.57	8,811.00
<b>393.70 Total TOOLS, SHOP AND GARAGE EQUIPMENT</b>	<b>393.70 Total TOOLS, SHOP AND GARAGE EQUIPMENT</b>	<b>2002</b>	<b>7.98</b>	<b>47,694.46</b>	<b>R3.0</b>	<b>20.0</b>	<b>78</b>	<b>R3.0078</b>	<b>0.32728</b>	<b>6.55</b>	<b>22.05</b>	<b>29,706219%</b>	<b>948.95</b>	<b>49,516.00</b>
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2002	15.50	3,194.55	R3.0	20.0	78	R3.0078	0.32728	6.55	22.05	29,706219%	407.01	21,237.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2002	15.50	1,370.16	R3.0	20.0	78	R3.0078	0.32728	6.55	22.05	29,706219%	8,076.00	30,212.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2003	14.50	4,556.09	R3.0	20.0	73	R3.0073	0.36135	7.23	21.73	33,271974%	1,515.90	66,063.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2003	14.50	3,855.16	R3.0	20.0	73	R3.0073	0.36135	7.23	21.73	33,271974%	1,262.69	55,900.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2004	13.50	2,852.51	R3.0	20.0	68	R3.0068	0.39710	7.94	21.44	37,035822%	1,956.39	22,549.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2004	13.50	3,953.51	R3.0	20.0	68	R3.0068	0.39710	7.94	21.44	37,035822%	1,478.94	31,708.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2005	12.50	2,419.89	R3.0	20.0	63	R3.0063	0.43441	8.69	21.19	41,009910%	2,052.52	30,137.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2005	12.50	4,116.22	R3.0	20.0	63	R3.0063	0.43441	8.69	21.19	41,009910%	1,688.06	35,770.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2006	11.50	1,894.99	R3.0	20.0	58	R3.0058	0.47316	9.46	20.96	45,133588%	855.28	21,792.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2006	11.50	3,919.14	R3.0	20.0	58	R3.0058	0.47316	9.46	20.96	45,133588%	3,047.47	37,947.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2006	11.50	2,006.46	R3.0	20.0	58	R3.0058	0.47316	9.46	20.96	45,133588%	905.59	23,074.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2006	11.50	4,681.72	R3.0	20.0	58	R3.0058	0.47316	9.46	20.96	45,133588%	4,226.89	40,255.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2007	10.50	1,113.93	R3.0	20.0	53	R3.0053	0.51525	10.27	20.77	49,446317%	82,450.00	43,196.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2007	10.50	2,651.19	R3.0	20.0	53	R3.0053	0.51525	10.27	20.77	49,446317%	1,310.92	27,228.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2007	10.50	1,623.92	R3.0	20.0	53	R3.0053	0.51525	10.27	20.77	49,446317%	1,678.00	33,729.00
394.7 Laboratory Equipment	394.7 Laboratory Equipment	2007	10.50	2,932.21	R3.0	20.0	53	R3.0053	0.51525	10.27	20.77	49,446317%	30,114.00	60,902.00