

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

Determination of the Depreciated Original Cost

(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Account	Description	Placement Year	Original Costs	Retirement Dispersion Iowa-type	Normal Service Life (NSL)	Age	Age as % of NSL	Iowa Lookup	Iowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy
Input	Input	Input	Input														
Exeter Data Acct	Exeter Data Descrpt	Exeter Data Year	Exeter Data Original Cost	AUS Input Iowa	AUS Input Life	2018.00-[(1)+(3)] age	(6a) / (6) AgeP	(5)/(7) IowaLookup	Iowa Life Table Condition	(6)/(9) Rem Life	(6a)+(10) Total Lif	(1-(0)-(1-0)/(10)(11)) Theo%	(4)/(12) Theo Reserve	(4)/(13) Theo Reserve	(4)/(16a) OC wtd Age	(4)/(10) OC wtd Rem Life	(4)/(11) OC wtd Total Life
353.2	LAND AND LAND RIGHTS - COLLECTION	1966	37,581.96	Non-Depr	0	51.50						0	-	37,581.96	1,935,470.94	-	-
353.2	LAND AND LAND RIGHTS - COLLECTION	1970	630.28	Non-Depr	0	47.50						0	-	630.28	29,938.30	-	-
353.2	LAND AND LAND RIGHTS - COLLECTION	1975	6,715.66	Non-Depr	0	42.50						0	-	6,715.66	285,415.55	-	-
353.2	LAND AND LAND RIGHTS - COLLECTION	1980	1,069.89	Non-Depr	0	37.50						0	-	1,069.89	40,120.88	-	-
353.2	LAND AND LAND RIGHTS - COLLECTION	1985	4,481.18	Non-Depr	0	32.50						0	-	4,481.18	145,638.35	-	-
353.2	LAND AND LAND RIGHTS - COLLECTION	1987	1,818.17	Non-Depr	0	30.50						0	-	1,818.17	55,454.19	-	-
353.2	LAND AND LAND RIGHTS - COLLECTION	1990	18,634.90	Non-Depr	0	27.50						0	-	18,634.90	512,459.75	-	-
353.2	LAND AND LAND RIGHTS - COLLECTION	1992	867.41	Non-Depr	0	25.50						0	-	867.41	22,118.96	-	-
353.2	LAND AND LAND RIGHTS - COLLECTION	1995	126,808.41	Non-Depr	0	22.50						0	-	126,808.41	2,853,189.23	-	-
353.2	LAND AND LAND RIGHTS - COLLECTION	2000	15,285.86	Non-Depr	0	17.50						0	-	15,285.86	267,502.55	-	-
353.2	LAND AND LAND RIGHTS - COLLECTION	2005	76,604.25	Non-Depr	0	12.50						0	-	76,604.25	957,553.13	-	-
353.2	LAND AND LAND RIGHTS - COLLECTION	2010	45,449.75	Non-Depr	0	7.50						0	-	45,449.75	340,873.13	-	-
353.2	LAND AND LAND RIGHTS - COLLECTION	2012	121.22	Non-Depr	0	5.50						0	-	121.22	666.71	-	-
353.20 Total	LAND AND LAND RIGHTS - COLLECTION		336,068.94		0	22.16				0.00	0.00			336,068.94	7,446,401.67		
353.3	LAND AND LAND RIGHTS - PUMPING	1992	4,182.91	Non-Depr	0	25.50						0	-	4,182.91	106,664.21	-	-
353.3	LAND AND LAND RIGHTS - PUMPING	1992	5,617.62	Non-Depr	0	25.50						0	-	5,617.62	143,249.31	-	-
353.3	LAND AND LAND RIGHTS - PUMPING	1992	2,996.17	Non-Depr	0	25.50						0	-	2,996.17	76,402.34	-	-
353.3	LAND AND LAND RIGHTS - PUMPING	1993	34,194.59	Non-Depr	0	24.50						0	-	34,194.59	837,767.46	-	-
353.3	LAND AND LAND RIGHTS - PUMPING	1996	92.99	Non-Depr	0	21.50						0	-	92.99	1,999.29	-	-
353.3	LAND AND LAND RIGHTS - PUMPING	2006	16,159.88	Non-Depr	0	11.50						0	-	16,159.88	185,838.62	-	-
353.30 Total	LAND AND LAND RIGHTS - PUMPING		63,244.16		0	21.38				0.00	0.00			63,244.16	1,351,921.23		
353.4	LAND AND LAND RIGHTS - TREATMENT	1965	110,204.70	Non-Depr	0	52.50						0	-	110,204.70	5,785,746.75	-	-
353.4	LAND AND LAND RIGHTS - TREATMENT	1967	36,966.92	Non-Depr	0	50.50						0	-	36,966.92	1,866,829.46	-	-
353.4	LAND AND LAND RIGHTS - TREATMENT	1977	53,000.00	Non-Depr	0	40.50						0	-	53,000.00	2,146,500.00	-	-
353.4	LAND AND LAND RIGHTS - TREATMENT	1984	150,000.00	Non-Depr	0	33.50						0	-	150,000.00	5,025,000.00	-	-
353.4	LAND AND LAND RIGHTS - TREATMENT	1993	23,463.73	Non-Depr	0	24.50						0	-	23,463.73	574,861.39	-	-
353.4	LAND AND LAND RIGHTS - TREATMENT	1998	325,000.00	Non-Depr	0	19.50						0	-	325,000.00	6,337,500.00	-	-
353.4	LAND AND LAND RIGHTS - TREATMENT	2003	36,900.00	Non-Depr	0	14.50						0	-	36,900.00	535,050.00	-	-
353.40 Total	LAND AND LAND RIGHTS - TREATMENT		735,535.35		0	30.28				0.00	0.00			735,535.35	22,271,487.60		
354.3	STRUCTURES AND IMPROVEMENTS - PUMPING	1993	469,996.03	R4.0	45	24.50	54	R4.0054	0.47598	21.42	45.92	0.53354	250,761.68	219,234.35	11,514,902.74	10,067,314.96	21,582,217.70
354.3	STRUCTURES AND IMPROVEMENTS - PUMPING	1993	108,841.19	R4.0	45	24.50	54	R4.0054	0.47598	21.42	45.92	0.53354	58,071.13	50,770.06	2,666,609.16	2,331,378.29	4,997,987.44
354.3	STRUCTURES AND IMPROVEMENTS - PUMPING	1993	108,841.19	R4.0	45	24.50	54	R4.0054	0.47598	21.42	45.92	0.53354	58,071.13	50,770.06	2,666,609.16	2,331,378.29	4,997,987.44
354.3	STRUCTURES AND IMPROVEMENTS - PUMPING	1997	55,313.20	R4.0	45	20.50	46	R4.0046	0.54887	24.7	45.2	0.45354	25,086.75	30,226.45	1,133,920.60	1,366,236.04	2,500,156.64
354.3	STRUCTURES AND IMPROVEMENTS - PUMPING	2004	148,638.20	R4.0	45	13.50	30	R4.0030	0.70211	31.59	45.09	0.2994	44,602.28	104,135.92	2,006,615.70	4,695,480.74	6,702,096.44
354.30 Total	STRUCTURES AND IMPROVEMENTS - PUMPING		1,000,471.00		0	22.64				23.11	45.76		494,564.10	505,906.90	22,655,266.52	23,123,166.61	45,778,433.10
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	1967	2,353,885.64	R4.0	55	50.50	92	R4.0092	0.18876	10.38	60.88	0.8295	1,952,548.14	401,337.50	118,871,224.82	24,433,332.94	143,304,557.76
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	1978	4,885,804.76	R4.0	55	39.50	72	R4.0072	0.32657	17.96	57.46	0.68743	3,358,648.77	1,527,155.99	192,989,288.02	87,749,053.49	280,738,341.51
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	1986	91,897.59	R4.0	55	31.50	57	R4.0057	0.44956	24.73	56.23	0.5602	51,481.03	40,416.56	2,894,774.09	2,272,627.40	5,167,401.49
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	1992	23,110,970.29	R4.0	55	25.50	46	R4.0046	0.54887	30.19	55.69	0.45789	10,582,282.19	12,528,688.10	589,329,742.40	697,720,193.06	1,287,049,935.45
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	2002	389,734.00	R4.0	55	15.50	28	R4.0028	0.71772	39.69	55.19	0.28085	109,456.79	280,277.21	6,040,677.00	15,468,542.46	21,509,419.46
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	2010	5,436,302.84	R4.0	55	7.50	14	R4.0014	0.86031	47.32	54.82	0.13681	743,740.59	4,692,562.25	40,772,271.30	257,245,850.39	298,018,121.69
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	2013	10,935.00	R4.0	55	4.50	8	R4.0008	0.92012	50.61	55.11	0.08165	892.84	10,042.16	49,207.50	553,420.35	602,627.85
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	2013	42,668.00	R4.0	55	4.50	8	R4.0008	0.92012	50.61	55.11	0.08165	3,483.84	39,184.16	192,006.00	2,159,427.48	2,351,433.48
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	2014	19,880.00	R4.0	55	3.50	6	R4.0006	0.94008	51.7	55.2	0.06341	1,260.59	18,619.41	69,580.00	1,027,796.00	1,097,376.00
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	2014	11,827.00	R4.0	55	3.50	6	R4.0006	0.94008	51.7	55.2	0.06341	749.95	11,077.05	41,394.50	611,455.90	652,850.40
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	2016	4,264.00	R4.0	55	1.50	3	R4.0003	0.97003	53.35	54.85	0.02735	116.62	4,147.38	6,396.00	227,484.40	233,880.40
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	2016	89,500.00	R4.0	55	1.50	3	R4.0003	0.97003	53.35	54.85	0.02735	2,721.33	86,778.67	149,250.00	5,306,325.00	5,457,575.00
354.40 Total	STRUCTURES AND IMPROVEMENTS - TREATMENT		36,457,669.12		0	26.10				30.03	56.12		16,807,382.68	19,650,286.44	951,406,011.63	1,094,777,508.67	2,046,183,520.49
355.3	POWER GENERATION EQUIPMENT - PUMPING	1993	23,873.00	R3.0	35	24.50	70	R3.0070	0.38261	13.39	37.89	0.64661	15,436.52	8,436.48	584,888.50	319,659.47	904,547.97
355.3	POWER GENERATION EQUIPMENT - PUMPING	1993	15,859.19	R3.0	35	24.50	70	R3.0070	0.38261	13.39	37.89	0.64661	10,254.71	5,604.48	388,550.16	212,354.55	600,904.71
355.3	POWER GENERATION EQUIPMENT - PUMPING	1993	6,526.41	R3.0	35	24.50	70	R3.0070	0.38261	13.39	37.89	0.64661	4,220.04	2,306.37	159,897.05	87,388.63	247,285.67
355.30 Total	POWER GENERATION EQUIPMENT - PUMPING		46,258.60		0	24.50				13.39	37.89		29,911.27	16,347.33	1,133,335.71	619,402.65	1,752,738.35
360.211	COLLECTION SEWERS - FORCE - MAINS	1990	17,235.23	R3.0	60	27.50	46	R3.0046	0.57115	34.29	61.79	0.44506	7,670.71	9,564.52	473,968.83	590,996.04	1,064,964.86
360.213	COLLECTION SEWERS - FORCE - MAINS	1995	86,013.91	R3.0	60	22.50	38	R3.0038	0.64088	38.45	60.95	0.36916	31,752.90	54,261.01	1,935,312.98	3,307,234.84	5,242,547.81
360.213	COLLECTION SEWERS - FORCE - MAINS	1995	327,960.55	R3.0	60	22.50	38	R3.0038	0.64088	38.45	60.95	0.36916	121,069.92	206,890.63	7,379,112.38	12,610,083.15	19,989,195.52
360.211	COLLECTION SEWERS - FORCE - MAINS	2005	11,070.25	R3.0	60	12.50	21	R3.0021	0.79673	47.8	60.3	0.2073	2,294.86	8,775.39	138,378.13	529,157.95	667,536.08
360.211	COLLECTION SEWERS - FORCE - MAINS	2005															

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(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Account	Description	Placement Year	Original Costs	Retirement Dispersion Iowa-type	Normal Service Life (NSL)	Age	Age as % of NSL	Iowa Lookup	Iowa Condition Percent of New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy	
Input	Input	Input	Input														
Exeter Data Acct	Exeter Data Descrpt	Exeter Data Year	Exeter Data Original Cost	AUS Input Iowa	AUS Input Life	2018.00-[(1)+(3)] age	(6a) / (6) AgeP	(5)/(7) IowaLookupIowa	Iowa Life Table Condition	(6)/(9) Rem Life	(6a)+(10) Total Lif	(1-(9)/(10)) Theo%	(4)/(12) Theo Reserve	(4)/(13) Theo Reserve	(4)/(16a) OC wtd Age	(4)/(10) OC wtd Rem Life	(4)/(11) OC wtd Total Life
360.23	COLLECTION SEWERS - FORCE - MANHOLES	1990	4,044.08	R3.0	65	27.50	42	R3.0042	0.60583	39.38	66.88	0.41118	1,662.84	2,381.24	111,212.20	159,255.87	270,468.07
360.23	COLLECTION SEWERS - FORCE - MANHOLES	1995	98,188.67	R3.0	65	22.50	35	R3.0035	0.66761	43.39	65.89	0.34148	33,529.47	64,659.20	2,209,245.08	4,260,406.39	6,469,651.47
360.23	COLLECTION SEWERS - FORCE - MANHOLES	2005	63,635.34	R3.0	65	12.50	19	R3.0019	0.81568	53.02	65.52	0.19078	12,140.35	51,494.99	795,441.75	3,373,945.73	4,169,387.48
360.23 Total	COLLECTION SEWERS - FORCE - MANHOLES		165,868.09			18.79				46.99	65.77		47,332.66	118,535.43	3,115,899.03	7,793,607.99	10,909,507.02
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1966	22,594.31	R3.0	80	51.50	64	R3.0064	0.42683	34.15	85.65	0.60128	13,585.51	9,008.80	1,163,660.97	771,595.69	1,935,202.65
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1966	1,822,426.06	R3.0	80	51.50	64	R3.0064	0.42683	34.15	85.65	0.60128	1,095,788.34	726,637.72	93,854,942.09	62,235,849.95	156,090,792.04
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1966	17,499.45	R3.0	80	51.50	64	R3.0064	0.42683	34.15	85.65	0.60128	10,522.07	6,977.38	597,606.22	1,498,827.89	2,096,634.71
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1966	8,258.92	R3.0	80	51.50	64	R3.0064	0.42683	34.15	85.65	0.60128	4,965.92	3,293.00	425,334.38	707,376.50	932,752.88
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1966	67,721.46	R3.0	80	51.50	64	R3.0064	0.42683	34.15	85.65	0.60128	40,719.56	27,001.90	3,487,655.19	2,312,687.86	5,800,343.05
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1966	81,114.37	R3.0	80	51.50	64	R3.0064	0.42683	34.15	85.65	0.60128	48,772.45	32,341.92	4,177,390.06	2,742,445.79	6,947,445.79
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1966	176,072.80	R3.0	80	51.50	64	R3.0064	0.42683	34.15	85.65	0.60128	105,869.05	70,203.75	9,067,749.20	6,012,886.12	15,080,635.32
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1966	57,860.37	R3.0	80	51.50	64	R3.0064	0.42683	34.15	85.65	0.60128	34,790.28	23,070.09	2,979,809.06	1,975,931.64	4,955,740.69
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1966	36,751.83	R3.0	80	51.50	64	R3.0064	0.42683	34.15	85.65	0.60128	22,098.14	14,653.69	1,892,719.25	1,255,074.94	3,147,794.24
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1966	6,936.34	R3.0	80	51.50	64	R3.0064	0.42683	34.15	85.65	0.60128	4,170.68	2,765.66	357,221.51	236,876.01	594,097.52
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1966	175,303.97	R3.0	80	51.50	64	R3.0064	0.42683	34.15	85.65	0.60128	105,406.77	69,897.20	9,029,154.46	5,986,630.58	15,014,785.07
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1966	98,530.65	R3.0	80	51.50	64	R3.0064	0.42683	34.15	85.65	0.60128	59,244.51	39,286.14	5,074,328.48	3,364,821.70	8,439,150.17
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1970	99,929.53	R3.0	80	47.50	59	R3.0059	0.4653	37.22	84.72	0.56067	56,027.49	43,902.04	4,746,652.68	3,719,377.11	8,466,029.78
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1975	552,034.58	R3.0	80	42.50	53	R3.0053	0.51325	41.06	83.56	0.50862	280,775.83	271,258.75	23,461,469.65	22,666,539.85	46,128,009.50
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1975	19,769.28	R3.0	80	42.50	53	R3.0053	0.51325	41.06	83.56	0.50862	10,055.05	9,714.23	840,194.40	1,651,921.04	2,492,115.44
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1980	114,578.50	R3.0	80	37.50	47	R3.0047	0.56303	45.04	82.54	0.45433	52,056.45	62,252.05	4,296,693.75	5,160,615.64	9,457,309.39
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1980	24,537.71	R3.0	80	37.50	47	R3.0047	0.56303	45.04	82.54	0.45433	11,148.22	13,389.49	920,164.13	1,105,178.46	2,025,342.58
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1980	45,272.27	R3.0	80	37.50	47	R3.0047	0.56303	45.04	82.54	0.45433	20,568.55	24,703.72	1,697,710.13	2,039,063.04	3,736,773.17
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1985	202,269.86	R3.0	80	32.50	41	R3.0041	0.61453	49.16	81.66	0.39799	80,501.38	121,768.48	6,573,770.45	9,945,586.32	16,517,356.77
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1985	816,573.23	R3.0	80	32.50	41	R3.0041	0.61453	49.16	81.66	0.39799	324,987.98	491,585.25	26,538,629.98	40,142,739.99	66,881,369.96
361.211	COLLECTION SEWERS - GRAVITY - MAINS	1985	83,371.79	R3.0	80	32.50	41	R3.0041	0.61453	49.16	81.66	0.39799	33,181.14	50,190.65	2,709,583.18	4,098,557.20	6,808,140.37
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1987	65,065.70	R3.0	80	30.50	38	R3.0038	0.64088	51.27	81.77	0.373	24,269.51	40,796.19	1,984,503.85	3,335,914.44	5,320,422.29
361.211	COLLECTION SEWERS - GRAVITY - MAINS	1987	344,515.04	R3.0	80	30.50	38	R3.0038	0.64088	51.27	81.77	0.373	128,504.11	216,010.93	10,507,708.72	17,663,286.10	28,170,994.82
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1990	240,879.18	R3.0	80	27.50	34	R3.0034	0.6766	54.13	81.63	0.33689	81,149.79	159,729.39	6,624,177.45	13,038,790.01	19,662,967.46
361.211	COLLECTION SEWERS - GRAVITY - MAINS	1990	2,310,437.70	R3.0	80	27.50	34	R3.0034	0.6766	54.13	81.63	0.33689	778,363.36	1,532,074.34	63,537,036.75	125,063,992.70	188,601,029.45
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1992	9,445.86	R3.0	80	25.50	32	R3.0032	0.69469	55.58	81.08	0.3145	2,970.72	6,475.14	240,869.43	525,000.90	765,870.33
361.211	COLLECTION SEWERS - GRAVITY - MAINS	1992	285,425.68	R3.0	80	25.50	32	R3.0032	0.69469	55.58	81.08	0.3145	89,766.38	195,659.30	7,278,394.84	15,863,959.29	23,142,314.13
361.211	COLLECTION SEWERS - GRAVITY - MAINS	1995	49,803.62	R3.0	80	22.50	28	R3.0028	0.73133	58.51	81.01	0.27774	13,776.91	35,826.71	1,116,081.45	2,902,307.81	4,018,389.26
361.212	COLLECTION SEWERS - GRAVITY - MAINS	1995	251,321.82	R3.0	80	22.50	28	R3.0028	0.73133	58.51	81.01	0.27774	68,802.12	181,519.70	5,654,740.95	14,704,839.69	20,359,580.64
361.211	COLLECTION SEWERS - GRAVITY - MAINS	1995	4,589,612.10	R3.0	80	22.50	28	R3.0028	0.73133	58.51	81.01	0.27774	1,274,718.86	3,314,893.24	103,266,272.25	268,538,202.97	371,804,476.22
361.211	COLLECTION SEWERS - GRAVITY - MAINS	1995	15,958.32	R3.0	80	22.50	28	R3.0028	0.73133	58.51	81.01	0.27774	4,432.26	11,526.06	359,062.20	1,292,783.50	1,652,545.70
361.211	COLLECTION SEWERS - GRAVITY - MAINS	1995	35,566.14	R3.0	80	22.50	28	R3.0028	0.73133	58.51	81.01	0.27774	9,878.14	25,688.00	800,238.15	2,080,974.85	2,881,213.00
361.211	COLLECTION SEWERS - GRAVITY - MAINS	1995	37,664.68	R3.0	80	22.50	28	R3.0028	0.73133	58.51	81.01	0.27774	10,460.99	27,203.69	847,455.30	2,203,760.43	3,051,215.73
361.211	COLLECTION SEWERS - GRAVITY - MAINS	2000	379,942.51	R3.0	80	17.50	22	R3.0022	0.78729	62.98	80.48	0.21745	82,618.50	297,324.01	6,648,993.93	23,928,779.28	30,577,773.20
361.211	COLLECTION SEWERS - GRAVITY - MAINS	2005	1,279,091.45	R3.0	80	12.50	16	R3.0016	0.8443	67.54	80.04	0.15617	199,755.71	1,079,335.74	15,988,643.13	86,389,635.53	102,378,479.66
361.211	COLLECTION SEWERS - GRAVITY - MAINS	2010	224,452.48	R3.0	80	7.50	9	R3.0009	0.91187	72.95	80.45	0.09323	20,925.70	203,526.78	1,683,393.50	16,373,808.42	18,057,202.02
361.211	COLLECTION SEWERS - GRAVITY - MAINS	2012	51,478.96	R3.0	80	5.50	7	R3.0007	0.93135	74.51	80.01	0.06874	3,538.66	47,940.30	3,835,697.31	4,118,831.59	4,534,628.90
361.211	COLLECTION SEWERS - GRAVITY - MAINS	2012	860,282.00	R3.0	80	5.50	7	R3.0007	0.93135	74.51	80.01	0.06874	45,387.78	614,894.22	3,631,551.00	49,197,611.82	52,829,162.82
361.21 Total	COLLECTION SEWERS - GRAVITY - MAINS		15,360,150.52			28.30				53.65	81.95		5,255,554.87	10,104,595.65	434,647,217.96	824,069,931.72	1,258,717,149.57
361.22	COLLECTION SEWERS - GRAVITY - MAIN RELINING	2008	148,625.00	R3.0	80	9.50	12	R3.0012	0.88279	70.62	80.12	0.11857	17,622.47	131,002.53	1,411,937.50	11,907,835.00	11,907,835.00
361.22	COLLECTION SEWERS - GRAVITY - MAIN RELINING	2012	12,813.00	R3.0	80	5.50	7	R3.0007	0.93135	74.51	80.01	0.06874	880.77	11,932.23	70,471.50	954,696.63	1,025,168.13
361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	1966	598,282.49	R3.0	80	51.50	64	R3.0064	0.42683	34.15	85.65	0.60128	359,735.30	238,547.19	30,811,548.24	20,431,347.03	51,242,895.27
361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	1970	24,194.85	R3.0	80	47.50	59	R3.0059	0.4653	37.22	84.72	0.56067	13,965.33	10,629.52	1,149,255.38	900,532.32	2,04

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

Determination of the Depreciated Original Cost

(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Account	Description	Placement Year	Original Costs	Retirement Dispersion Lowa-type	Normal Service Life (NSL)	Age	Age as % of NSL	Iowa Lookup	Iowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy
Input	Input	Input	Input														
Exeter Data Acct	Exeter Data Descrip	Exeter Data Year	Exeter Data Original Cost	AUS Input Lowa	AUS Input Life	2018.00- [1]+0.5]	(6a) / (6) AgeP	(5)/(7) IowaLookup	Iowa Life Table IowaCondition	(6)/(9) Rem Life	(6a)+(10) Total Lif	(1-0)-(1- 0)/[(10)+(11) Theo%	(4)/(12) Theo Reserve	(4)/(13) Theo Reserve	(4)/(16a) OC wtd Age	(4)/(10) OC wtd Rem Life	(4)/(11) OC wtd Total Life
363.2	COLLECTION SEWERS - GRAVITY - MANHOLES	1970	50,304.30	R3.0	55	47.50	86	R3.0086	0.27673	15.22	62.72	0.75733	38,096.96	12,207.34	2,389,454.25	765,631.45	3,155,085.70
363.2	COLLECTION SEWERS - GRAVITY - MANHOLES	1975	307,593.89	R3.0	55	42.50	77	R3.0077	0.33395	18.37	60.87	0.69821	214,765.13	92,828.76	13,072,740.33	5,650,499.76	18,723,240.08
363.2	COLLECTION SEWERS - GRAVITY - MANHOLES	1980	71,435.10	R3.0	55	37.50	68	R3.0068	0.3971	21.84	59.34	0.63195	45,143.41	26,291.69	2,678,816.25	1,560,142.58	4,238,958.83
363.2	COLLECTION SEWERS - GRAVITY - MANHOLES	1985	562,151.53	R3.0	55	32.50	59	R3.0059	0.4653	25.39	58.09	0.55948	314,512.54	247,638.99	18,269,924.73	14,385,457.65	32,655,382.38
363.2	COLLECTION SEWERS - GRAVITY - MANHOLES	1987	224,924.42	R3.0	55	30.50	55	R3.0055	0.49706	27.54	57.84	0.52732	118,607.15	106,317.27	6,860,194.81	6,149,433.64	13,009,628.45
363.2	COLLECTION SEWERS - GRAVITY - MANHOLES	1990	1,361,328.35	R3.0	55	27.50	50	R3.0050	0.53792	29.59	57.09	0.4817	655,751.87	705,576.48	37,436,529.63	40,281,705.88	77,718,235.50
363.2	COLLECTION SEWERS - GRAVITY - MANHOLES	1992	153,749.62	R3.0	55	25.50	46	R3.0046	0.5715	31.43	56.93	0.44792	68,867.53	3,920,615.31	4,832,350.56	8,752,965.87	13,585,921.64
363.2	COLLECTION SEWERS - GRAVITY - MANHOLES	1995	3,130,400.29	R3.0	55	22.50	41	R3.0041	0.61453	33.8	56.3	0.39964	1,251,033.17	1,879,367.12	70,434,006.53	105,807,529.80	176,241,536.33
363.2	COLLECTION SEWERS - GRAVITY - MANHOLES	2000	236,530.49	R3.0	55	17.50	32	R3.0032	0.69469	38.21	55.71	0.31413	74,301.32	162,229.17	4,139,283.58	9,037,830.02	13,177,113.60
363.2	COLLECTION SEWERS - GRAVITY - MANHOLES	2005	847,339.97	R3.0	55	12.50	23	R3.0023	0.77789	42.78	55.28	0.22612	191,600.51	655,739.46	10,591,749.63	36,249,203.92	46,840,953.54
363.2	COLLECTION SEWERS - GRAVITY - MANHOLES	2010	173,123.46	R3.0	55	7.50	14	R3.0014	0.8635	47.49	54.99	0.13639	23,612.31	149,511.15	1,298,425.95	8,221,633.12	9,520,059.07
363.2	COLLECTION SEWERS - GRAVITY - MANHOLES	2012	29,698.09	R3.0	55	5.50	10	R3.0010	0.90216	49.62	55.12	0.09978	2,963.28	26,734.81	163,339.50	1,473,619.23	1,636,958.72
363.20 Total	COLLECTION SEWERS - GRAVITY - MANHOLES		8,107,147.46			27.21				30.42	57.63		3,767,719.93	4,339,427.53	220,621,329.93	246,627,193.29	467,248,523.18
364.2	FLOW MEASURING DEVICES	1991	3,672.99	R3.0	35	26.50	76	R3.0076	0.34069	11.92	38.42	0.68974	2,533.41	1,139.58	97,334.24	43,782.04	141,116.28
364.2	FLOW MEASURING DEVICES	2006	5,898.17	R3.0	35	11.50	33	R3.0033	0.85653	24	35.5	0.32394	1,907.41	3,980.76	67,713.96	209,030.04	209,030.04
364.2	FLOW MEASURING DEVICES	2010	10,026.46	R3.0	35	7.50	21	R3.0021	0.79673	27.89	35.39	0.21192	2,124.81	7,901.65	75,198.45	279,637.97	354,836.42
364.2	FLOW MEASURING DEVICES	2011	8,612.72	R3.0	35	6.50	19	R3.0019	0.81568	28.55	35.05	0.18545	1,597.23	7,015.49	55,982.68	245,893.16	301,875.84
364.20 Total	FLOW MEASURING DEVICES		28,200.34			10.50				25.20	35.70		8,162.86	20,037.48	296,229.33	710,629.25	1,006,858.58
365.2	FLOW MEASURING INSTALLATIONS	1991	23,874.41	R3.0	35	26.50	76	R3.0076	0.34069	11.92	38.42	0.68974	16,467.14	7,407.27	632,671.87	284,582.97	917,254.83
365.2	FLOW MEASURING INSTALLATIONS	1991	23,874.41	R3.0	35	26.50	76	R3.0076	0.34069	11.92	38.42	0.68974	16,467.14	7,407.27	632,671.87	284,582.97	917,254.83
365.2	FLOW MEASURING INSTALLATIONS	1991	23,874.41	R3.0	35	26.50	76	R3.0076	0.34069	11.92	38.42	0.68974	16,467.14	7,407.27	632,671.87	284,582.97	917,254.83
365.2	FLOW MEASURING INSTALLATIONS	1991	23,874.41	R3.0	35	26.50	76	R3.0076	0.34069	11.92	38.42	0.68974	16,467.14	7,407.27	632,671.87	284,582.97	917,254.83
365.20 Total	FLOW MEASURING INSTALLATIONS		95,497.64			26.50				11.92	38.42		65,868.56	29,629.08	2,530,687.48	1,139,331.88	3,669,019.32
371.3	PUMPING EQUIPMENT	1993	24,736.63	R3.0	35	24.50	70	R3.0070	0.38261	13.39	37.89	0.64661	15,994.95	8,741.68	606,047.44	331,223.48	937,270.91
371.3	PUMPING EQUIPMENT	1993	14,841.98	R3.0	35	24.50	70	R3.0070	0.38261	13.39	37.89	0.64661	9,596.97	5,245.01	363,628.51	198,734.11	562,362.62
371.3	PUMPING EQUIPMENT	1993	14,841.98	R3.0	35	24.50	70	R3.0070	0.38261	13.39	37.89	0.64661	9,596.97	5,245.01	363,628.51	198,734.11	562,362.62
371.3	PUMPING EQUIPMENT	1993	14,841.98	R3.0	35	24.50	70	R3.0070	0.38261	13.39	37.89	0.64661	9,596.97	5,245.01	363,628.51	198,734.11	562,362.62
371.3	PUMPING EQUIPMENT	1997	8,296.98	R3.0	35	20.50	59	R3.0059	0.4653	16.29	36.79	0.55722	4,623.24	3,673.74	170,088.09	135,157.80	305,245.89
371.3	PUMPING EQUIPMENT	2006	22,080.65	R3.0	35	11.50	33	R3.0033	0.85653	24	35.5	0.32394	7,152.81	14,927.84	253,927.48	529,935.60	783,863.08
371.3	PUMPING EQUIPMENT	1993	11,005.80	R3.0	35	24.50	70	R3.0070	0.38261	13.39	37.89	0.64661	7,116.46	3,889.34	269,642.10	147,367.66	417,009.76
371.3	PUMPING EQUIPMENT	2012	6,487.80	R3.0	35	5.50	16	R3.0016	0.8443	29.55	35.05	0.15692	1,018.07	5,469.73	35,682.90	191,714.49	227,397.39
371.3	PUMPING EQUIPMENT	2012	3,520.00	R3.0	35	5.50	16	R3.0016	0.8443	29.55	35.05	0.15692	552.36	2,967.64	19,360.00	104,016.00	123,376.00
371.3	PUMPING EQUIPMENT	2012	3,520.00	R3.0	35	5.50	16	R3.0016	0.8443	29.55	35.05	0.15692	552.36	2,967.64	19,360.00	104,016.00	123,376.00
371.3	PUMPING EQUIPMENT	2012	3,520.00	R3.0	35	5.50	16	R3.0016	0.8443	29.55	35.05	0.15692	552.36	2,967.64	19,360.00	104,016.00	123,376.00
371.3	PUMPING EQUIPMENT	2013	18,316.00	R3.0	35	4.50	13	R3.0013	0.87314	30.56	35.06	0.12835	2,350.86	15,965.14	82,422.00	559,736.96	642,158.96
371.3	PUMPING EQUIPMENT	2014	18,201.00	R3.0	35	3.50	10	R3.0010	0.90216	31.58	35.08	0.09977	1,815.91	16,385.09	63,703.50	574,787.58	638,491.08
371.3	PUMPING EQUIPMENT	2015	1,492.00	R3.0	35	2.50	7	R3.0007	0.93135	32.6	35.1	0.07123	106.28	1,385.72	3,730.00	48,399.20	52,369.20
371.3	PUMPING EQUIPMENT	2015	1,874.00	R3.0	35	2.50	7	R3.0007	0.93135	32.6	35.1	0.07123	133.49	1,740.51	4,685.00	61,092.40	65,774.90
371.3	PUMPING EQUIPMENT	2015	87.86	R3.0	35	2.50	7	R3.0007	0.93135	32.6	35.1	0.07123	6.26	81.60	219.65	2,864.24	3,083.89
371.3	PUMPING EQUIPMENT	2016	6,095.00	R3.0	35	1.50	4	R3.0004	0.96069	33.62	35.12	0.04271	259.89	5,825.11	9,127.50	204,577.70	213,705.20
371.3	PUMPING EQUIPMENT	2017	6,959.02	R3.0	35	0.50	1	R3.0001	0.99015	34.66	35.16	0.01422	90.43	6,268.59	3,179.51	220,403.63	223,583.14
371.30 Total	PUMPING EQUIPMENT		180,108.68			14.72				21.74	36.46		71,116.64	108,992.04	2,651,420.70	1,395,751.07	6,567,171.76
371.32	PUMPING EQUIPMENT - GRINDER	1993	38,470.41	R3.0	35	24.50	70	R3.0070	0.38261	13.39	37.89	0.64661	24,875.35	13,595.06	942,525.05	515,118.79	1,457,643.83
371.32	PUMPING EQUIPMENT - GRINDER	2011	7,441.39	R3.0	35	6.50	19	R3.0019	0.81568	28.55	35.05	0.18545	1,380.01	6,061.38	48,369.04	212,451.68	260,820.72
371.32	PUMPING EQUIPMENT - GRINDER	2012	7,636.65	R3.0	35	5.50	16	R3.0016	0.8443	29.55	35.05	0.15692	1,198.34	6,438.31	42,001.58	225,663.01	267,664.58
371.32	PUMPING EQUIPMENT - GRINDER	2014	8,045.23	R3.0	35	3.50	10	R3.0010	0.90216	31.58	35.08	0.09977	802.67	7,242.56	28,158.31	254,068.36	282,226.67
371.32 Total	PUMPING EQUIPMENT - GRINDER		61,593.68			17.23				19.60	36.83		28,256.37	33,337.31	1,061,053.98	517,307.81	2,268,355.80
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2008	8,391.00	R3.0	45	9.50	21	R3.0021	0.79673	35.85	45.35	0.20948	1,757.75	6,633.25	79,714.50	300,817.35	380,531.85
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2012	150.97	R3.0	45	5.50	12	R3.0012	0.88279	39.73	45.23	0.1216	18.36	132.61	830.34	5,998.04	6,828.37
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2012	26,014.07	R3.0	45	5.50	12	R3.0012	0.88279	39.73							

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

Determination of the Depreciated Original Cost

(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Account	Description	Placement Year	Original Costs	Retirement Dispersion Iowa-type	Normal Service Life (NSL)	Age	Age as % of NSL	Iowa Lookup	Iowa Condition Percent of New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy
Input	Input	Input	Input														
Exeter Data Acct	Exeter Data Descrpt	Exeter Data Year	Exeter Data Original Cost	AUS Input Iowa	AUS Input Life	2018-00-[1]+0.5] age	(6a) / (6) AgeP	(5)&(7) IowaLookupIowa	Iowa Life Table Condition	(6)*(9) Rem Life	(6a)+(10) Total Lif	(1)-(10)/(11) Theo%	(4)*(12) Theo Reserve	(4)*(13) Theo Reserve	(4)*(16a) OC wtd Age	(4)*(10) OC wtd Rem Life	(4)*(11) OC wtd Total Life
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2014	37,962.00	R3.0	45	3.50	8	R3.0008	0.9216	41.47	44.97	0.07783	2,954.58	35,007.42	132,867.00	1,574,284.14	1,707,151.14
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2014	14,225.00	R3.0	45	3.50	8	R3.0008	0.9216	41.47	44.97	0.07783	1,107.13	13,117.87	49,787.50	589,910.75	639,698.25
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2014	37,793.30	R3.0	45	3.50	8	R3.0008	0.9216	41.47	44.97	0.07783	2,941.45	34,851.85	132,276.55	1,567,288.15	1,699,564.70
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2014	5,750.00	R3.0	45	3.50	8	R3.0008	0.9216	41.47	44.97	0.07783	447.52	5,302.48	20,125.00	238,452.50	258,577.50
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2014	3,232.50	R3.0	45	3.50	8	R3.0008	0.9216	41.47	44.97	0.07783	251.59	2,980.91	11,313.75	134,051.78	145,365.53
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2015	38,425.00	R3.0	45	2.50	6	R3.0006	0.94112	42.35	44.85	0.05574	2,141.81	36,283.19	96,062.50	1,627,298.75	1,723,361.25
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2015	5,320.00	R3.0	45	2.50	6	R3.0006	0.94112	42.35	44.85	0.05574	296.54	5,023.46	13,300.00	225,302.00	238,602.00
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2015	3,608.00	R3.0	45	2.50	6	R3.0006	0.94112	42.35	44.85	0.05574	201.11	3,406.89	9,020.00	152,798.80	161,818.80
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2015	3,889.56	R3.0	45	2.50	6	R3.0006	0.94112	42.35	44.85	0.05574	216.80	3,672.76	9,723.90	164,722.87	174,446.77
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2015	5,059.95	R3.0	45	2.50	6	R3.0006	0.94112	42.35	44.85	0.05574	282.04	4,777.91	12,649.88	214,288.88	226,938.76
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2016	4,417.00	R3.0	45	1.50	3	R3.0003	0.9705	43.67	45.17	0.03321	146.69	4,270.31	6,625.50	192,890.39	199,515.89
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2016	2,386.00	R3.0	45	1.50	3	R3.0003	0.9705	43.67	45.17	0.03321	79.24	2,306.76	3,579.00	104,196.62	107,775.62
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2016	9,191.00	R3.0	45	1.50	3	R3.0003	0.9705	43.67	45.17	0.03321	305.23	8,885.77	13,786.50	401,379.97	415,157.47
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2016	9,750.00	R3.0	45	1.50	3	R3.0003	0.9705	43.67	45.17	0.03321	323.80	9,426.20	14,625.00	425,782.50	440,407.50
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2016	10,175.00	R3.0	45	1.50	3	R3.0003	0.9705	43.67	45.17	0.03321	337.91	9,837.09	15,262.50	444,342.25	459,604.75
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2017	9,190.50	R3.0	45	0.50	1	R3.0001	0.99015	44.56	45.06	0.0111	102.01	9,088.49	4,595.25	409,528.68	414,123.93
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2017	6,899.00	R3.0	45	0.50	1	R3.0001	0.99015	44.56	45.06	0.0111	76.58	6,822.42	3,449.50	307,419.44	310,868.94
380.4	TREATMENT AND DISPOSAL EQUIPMENT	2017	2,773.00	R3.0	45	0.50	1	R3.0001	0.99015	44.56	45.06	0.0111	30.78	2,742.22	1,386.50	123,564.88	124,951.38
380.40 Total	TREATMENT AND DISPOSAL EQUIPMENT		515,491.49			3.61				41.42	45.03		41,314.56	474,176.93	1,861,100.94	21,350,729.24	23,211,830.17
390.7	OFFICE FURNITURE AND EQUIPMENT	2011	2,332.00	R3.0	12	6.50	54	R3.0054	0.50513	6.06	12.56	0.51752	1,206.86	1,125.14	15,158.00	14,131.92	29,289.92
390.7	OFFICE FURNITURE AND EQUIPMENT	2012	1,578.00	R3.0	12	5.50	46	R3.0046	0.5715	6.86	12.36	0.44498	702.18	875.82	8,679.00	10,825.08	19,504.08
390.7	OFFICE FURNITURE AND EQUIPMENT	2012	13,820.85	R3.0	12	5.50	46	R3.0046	0.5715	6.86	12.36	0.44498	6,150.68	7,670.85	76,014.68	94,811.03	170,825.71
390.7	OFFICE FURNITURE AND EQUIPMENT	2013	2,380.00	R3.0	12	4.50	38	R3.0038	0.64088	7.69	12.19	0.36916	878.60	1,501.40	10,710.00	18,302.20	29,012.20
390.7	OFFICE FURNITURE AND EQUIPMENT	2013	2,290.45	R3.0	12	4.50	38	R3.0038	0.64088	7.69	12.19	0.36916	845.54	1,444.91	10,307.03	17,613.56	27,920.59
390.7	OFFICE FURNITURE AND EQUIPMENT	2013	9,900.00	R3.0	12	4.50	38	R3.0038	0.64088	7.69	12.19	0.36916	3,654.68	6,245.32	44,550.00	76,131.00	120,681.00
390.7	OFFICE FURNITURE AND EQUIPMENT	2014	7,952.00	R3.0	12	3.50	29	R3.0029	0.72212	8.67	12.17	0.28759	2,286.92	5,665.08	27,832.00	68,943.84	96,775.84
390.7	OFFICE FURNITURE AND EQUIPMENT	2014	23,856.00	R3.0	12	3.50	29	R3.0029	0.72212	8.67	12.17	0.28759	6,860.75	16,995.25	83,496.00	206,831.52	290,327.52
390.7	OFFICE FURNITURE AND EQUIPMENT	2015	1,512.00	R3.0	12	2.50	21	R3.0021	0.79673	9.56	12.06	0.2073	313.44	1,198.56	3,780.00	14,534.72	18,324.72
390.7	OFFICE FURNITURE AND EQUIPMENT	2015	3,976.00	R3.0	12	2.50	21	R3.0021	0.79673	9.56	12.06	0.2073	824.22	3,151.78	9,940.00	38,010.56	47,950.56
390.7	OFFICE FURNITURE AND EQUIPMENT	2015	6,595.00	R3.0	12	2.50	21	R3.0021	0.79673	9.56	12.06	0.2073	1,367.14	5,227.86	16,487.50	63,048.20	79,535.70
390.7	OFFICE FURNITURE AND EQUIPMENT	2016	89.00	R3.0	12	1.50	13	R3.0013	0.87314	10.48	11.98	0.12521	11.14	77.86	133.50	932.72	1,066.22
390.7	OFFICE FURNITURE AND EQUIPMENT	2016	5,350.00	R3.0	12	1.50	13	R3.0013	0.87314	10.48	11.98	0.12521	669.87	4,680.13	8,025.00	56,068.00	64,093.00
390.7	OFFICE FURNITURE AND EQUIPMENT	2016	7,380.00	R3.0	12	1.50	13	R3.0013	0.87314	10.48	11.98	0.12521	924.05	6,455.95	11,070.00	77,342.40	88,412.40
390.70 Total	OFFICE FURNITURE AND EQUIPMENT		89,011.30			3.66				8.51	12.17		26,695.39	62,315.91	326,182.71	757,446.75	1,083,629.46
391.7	TRANSPORTATION EQUIPMENT	2001	21,441.01	R3.0	10	16.50	165	R3.0165	0.01039	0.1	16.6	0.99398	21,311.94	129.07	353,776.67	2,144.10	3,502,207.77
391.7	TRANSPORTATION EQUIPMENT	2014	3,182.00	R3.0	10	3.50	35	R3.0035	0.66761	6.68	10.18	0.34381	1,094.00	2,088.00	11,137.00	21,255.76	32,392.76
391.7	TRANSPORTATION EQUIPMENT	2015	-	R3.0	10	2.50	25	R3.0025	0.75917	7.59	10.09	0.24777	-	-	-	-	-
391.70 Total	TRANSPORTATION EQUIPMENT		24,623.01			14.82				0.95	15.77		22,405.94	2,217.07	364,913.67	23,399.86	388,313.53
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2006	1,099.71	R3.0	35	11.50	33	R3.0033	0.68563	24	35.5	0.32394	356.24	743.47	26,393.00	26,393.00	39,039.71
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	1997	2,134.65	R3.0	35	20.50	59	R3.0059	0.4653	16.29	36.79	0.55722	1,189.47	945.18	43,760.33	34,773.45	78,533.77
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2000	1,680.67	R3.0	35	17.50	50	R3.0050	0.53792	18.83	36.33	0.4817	809.58	871.09	29,411.73	31,647.02	61,058.74
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2004	1,621.78	R3.0	35	13.50	39	R3.0039	0.63205	22.12	35.62	0.379	614.65	1,007.13	21,894.03	35,873.77	57,767.80
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2006	5,075.56	R3.0	35	11.50	33	R3.0033	0.68563	24	35.5	0.32394	1,644.18	3,431.38	58,388.94	121,813.44	180,182.38
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2006	2,711.05	R3.0	35	11.50	33	R3.0033	0.68563	24	35.5	0.32394	878.22	1,832.83	31,177.08	65,065.20	96,242.28
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2012	4,995.67	R3.0	35	5.50	16	R3.0016	0.8443	29.55	35.05	0.16692	783.92	4,211.75	27,476.19	147,622.05	175,098.23
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2013	7,225.26	R3.0	35	4.50	13	R3.0013	0.87314	30.56	35.06	0.12835	927.36	6,297.90	32,513.67	220,803.95	253,317.62
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2013	1,587.70	R3.0	35	4.50	13	R3.0013	0.87314	30.56	35.06	0.12835	203.78	1,383.92	7,144.65	48,520.11	55,664.76
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2013	3,951.25	R3.0	35	4.50	13	R3.0013	0.87314	30.56	35.06	0.12835	507.14	3,444.11	17,780.63	120,750.20	138,530.83
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2014	1,930.00	R3.0	35	3.50	10	R3.0010	0.90216	31.58	35.08	0.09977	192.56	1,737.44	6,935.00	60,949.40	67,704.40
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2014	1,980.00	R3.0	35	3.50	10	R3.0010	0.90216	31.58	35.08	0.09977	197.54	1,782.46	6,930.00	62,528.40	69,458.40
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2015	1,874.00	R3.0	35	2.50	7	R3.0007	0.93135	32.6	35.1	0.07123	133.49	1,740.51	4,685.00	61,092.40	65,777.40
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2015	3,272.00	R3.0	35	2.50	7	R3.0007	0.93135	32.6	35.1	0.07123	233.06	3,038.94	8,180.00	106,667.20	114,847.20
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2015	661.00	R3.0	35	2.50	7	R3.0007	0.93135	32.6	35.1	0.07123	47.08	613.92	1,652.50	21,548.60	23,201.10
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	2015	274.00	R3.0	35	2.50	7	R3.0007	0.93135	32.6	35.1	0.07123	19.52	254.48	685.00	8,932.40	9,617.40
393.70 Total	TOOLS, SHOP AND GARAGE EQUIPMENT		42,074.30			7.39				27.93	35.32		8,737.79	33,336.51	311,061.42	1,174,980.63	1,486,042.02
394.7	Laboratory Equipment	2002	2,314.89	R3.0	20	15.50	78	R3.0078	0.32728	6.55	22.05	0.70295	1,627.25	687.64	35,880.80	15,162.53	51,043.32
394.7	Laboratory Equipment	2002	992.87	R3.0	20	15.50	78	R3.0078	0.32728	6.55	22.05	0.70295	697.94	294.93			

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

Determination of the Depreciated Original Cost

(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Account	Description	Placement Year	Original Costs	Retirement Dispersion Iowa-type	Normal Service Life (NSL)	Age	Age as % of NSL	Iowa Lookup	Iowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy
Input	Input	Input	Input														
Exeter Data Acct	Exeter Data Descrpt	Exeter Data Year	Exeter Data Original Cost	AUS Input Iowa	AUS Input Life	2018.00- [(1)+(0.5)] age	(6a) / (6) AgeP	(5)&(7) IowaLookup	Iowa Life Table IowaCondition	(6)*(9) Rem Life	(6a)+(10) Total Lif	(1-0)-(1-0) Theo%	(4)*(12) Theo Reserve	(4)-(13) Theo Reserve	(4)*(16a) OC wtd Age	(4)*(10) OC wtd Rem Life	(4)*(11) OC wtd Total Life
394.7	Laboratory Equipment	2006	1,518.42	R3.0	20	11.50	58	R3.0058	0.47316	9.46	20.96	0.54866	833.10	685.32	17,461.83	14,364.25	31,826.08
394.7	Laboratory Equipment	2006	3,137.93	R3.0	20	11.50	58	R3.0058	0.47316	9.46	20.96	0.54866	1,721.66	1,416.27	36,086.20	29,684.82	65,771.01
394.7	Laboratory Equipment	2006	1,607.74	R3.0	20	11.50	58	R3.0058	0.47316	9.46	20.96	0.54866	882.10	725.64	18,489.01	15,209.22	33,698.23
394.7	Laboratory Equipment	2006	3,751.38	R3.0	20	11.50	58	R3.0058	0.47316	9.46	20.96	0.54866	2,058.23	1,693.15	43,140.87	35,488.05	78,628.92
394.7	Laboratory Equipment	2007	3,408.39	R3.0	20	10.50	53	R3.0053	0.51325	10.27	20.77	0.50554	1,723.08	1,685.31	35,788.10	35,004.17	70,792.26
394.7	Laboratory Equipment	2007	2,196.51	R3.0	20	10.50	53	R3.0053	0.51325	10.27	20.77	0.50554	1,110.42	1,086.09	23,063.36	22,598.16	45,621.51
394.7	Laboratory Equipment	2007	1,345.42	R3.0	20	10.50	53	R3.0053	0.51325	10.27	20.77	0.50554	680.16	665.26	14,126.91	13,817.46	27,944.37
394.7	Laboratory Equipment	2007	2,429.34	R3.0	20	10.50	53	R3.0053	0.51325	10.27	20.77	0.50554	1,228.13	1,201.21	25,508.07	24,949.32	50,457.39
394.7	Laboratory Equipment	2008	8,800.00	R3.0	20	9.50	48	R3.0048	0.55461	11.09	20.59	0.46139	4,060.23	4,739.77	83,600.00	97,592.00	181,192.00
394.7	Laboratory Equipment	2008	2,478.00	R3.0	20	9.50	48	R3.0048	0.55461	11.09	20.59	0.46139	1,143.32	1,334.68	23,541.00	27,481.02	51,022.02
394.7	Laboratory Equipment	2008	7,565.64	R3.0	20	9.50	48	R3.0048	0.55461	11.09	20.59	0.46139	3,490.71	4,074.93	71,873.58	83,902.95	155,776.53
394.7	Laboratory Equipment	2011	5,173.00	R3.0	20	6.50	33	R3.0033	0.68563	13.71	20.21	0.32162	1,663.74	3,509.26	33,624.50	70,921.83	104,546.33
394.7	Laboratory Equipment	2014	2,367.00	R3.0	20	3.50	18	R3.0018	0.82519	16.5	20	0.175	414.23	1,952.77	8,284.50	39,055.50	47,340.00
394.7	Laboratory Equipment	2014	3,574.00	R3.0	20	3.50	18	R3.0018	0.82519	16.5	20	0.175	625.45	2,948.55	12,509.00	58,971.00	71,480.00
394.7	Laboratory Equipment	2014	9,570.00	R3.0	20	3.50	18	R3.0018	0.82519	16.5	20	0.175	1,674.75	7,895.25	33,495.00	157,905.00	191,400.00
394.7	Laboratory Equipment	2015	2,281.00	R3.0	20	2.50	13	R3.0013	0.87314	17.46	19.96	0.12525	285.70	1,995.30	5,702.50	39,826.26	45,528.76
394.70 Total	Laboratory Equipment		80,810.59			9.39				11.35	20.74		36,212.04	44,598.55	758,660.53	917,262.56	1,675,923.03
395.7	Power Operated Equipment	2015	-	R3.0	15	2.50	17	R3.0017	0.83474	12.52	15.02	0.16644	-	-	-	-	-
395.70 Total	Power Operated Equipment		-			0.00				0.00	0.00		-	-	-	-	-
396.7	COMMUNICATION EQUIPMENT	2011	3,996.00	R3.0	12	6.50	54	R3.0054	0.50513	6.06	12.56	0.51752	2,068.01	1,927.99	25,974.00	24,215.76	50,189.76
396.70 Total	COMMUNICATION EQUIPMENT		3,996.00			6.50				6.06	12.56		2,068.01	1,927.99	25,974.00	24,215.76	50,189.76
397.7	MISCELLANEOUS EQUIPMENT	2002	911.76	R3.0	20	15.50	78	R3.0078	0.32728	6.55	22.05	0.70295	640.92	270.84	14,132.28	5,972.03	20,104.31
397.7	MISCELLANEOUS EQUIPMENT	2008	993.00	R3.0	20	9.50	48	R3.0048	0.55461	11.09	20.59	0.46139	458.16	534.84	9,433.50	11,012.37	20,445.87
397.7	MISCELLANEOUS EQUIPMENT	2014	2,266.00	R3.0	20	3.50	18	R3.0018	0.82519	16.5	20	0.175	396.55	1,869.45	7,931.00	37,389.00	45,320.00
397.70 Total	MISCELLANEOUS EQUIPMENT		4,170.76			7.55				13.04	20.59		1,495.63	2,675.13	31,496.78	54,373.40	85,870.18
Grand Total			68,404,345.14			26.38				36.44	62.37		28,346,711.22	40,057,633.92	1,804,699,393.05	2,492,647,926.66	4,266,277,508.78