

# **Aqua Missouri, Inc.**

## **DEPRECIATION RATES**

**(SEWER)**

**QS-2008-0005 & QS-2008-0006**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>DEPRECIATION RATE</b>	<b>AVERAGE SERVICE LIFE (YEARS)</b>	<b>NET SALVAGE</b>
351	Structures & Improvements	2.5%	40	
352.1	Collection Sewers (Force)	2.0%	50	
352.2	Collection Sewers (Gravity)	2.0%	50	
353	Services to Customers	2.5%	40	
354	Flow Measurement Devices	3.3%	30	
362	Receiving Wells	4.0%	25	
363	Electric Pumping Equipment	10.0%	10	
371	Structures & Improvements	2.5%	40	
372	Oxidation Lagoons	4.0%	25	
373	Treatment & Disposal Facilities	2.5%	40	
374	Plant Sewers	2.5%	40	
375	Other Treatment & Disposal Plt. Equip.	2.0%	50	
390	Structures & Improvements	2.5%	40	
391	Office Furniture & Equipment	5.0%	20	
391.1	Office Computers & Equipment	14.3%	7	
392	Transportation Equipment	13.0%	7	9%
394	Tools, Shop, Garage Equipment	5.0%	20	
395	Laboratory Equipment	5.0%	20	
393	Stores Equipment	4.0%	25	

**Attachment  
SR-2008-0267**