

## MISSOURI-AMERICAN WATER COMPANY

WR-2008-0311

## DEPRECIATION RATE SCHEDULE

WATER

<u>Account Number</u>	<u>Account Description</u>	<u>ASL (Years)</u>	<u>Net Salvage %</u>	<u>Depreciation Rate (%)</u>
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SOURCE OF SUPPLY PLANT

311.00	Structures and Improvements	55	(35)	2.45
312.00	Collecting and Impounding Reservoirs	80	0	1.25
313.00	Lake, River, and Other Intakes	65	(15)	1.77
314.00	Wells and Springs	60	0	1.67
315.00	Infiltration Galleries and Tunnels	60	0	1.67
316.00	Supply Mains	75	(20)	1.60
317.00	Miscellaneous Source of Supply-Other	25	0	4.00

PUMPING PLANT

321.00	Structures and Improvements	75	(30)	1.73
322.00	Boiler Plant Equipment	50	0	2.00
323.00	Power Generation Equipment	50	0	2.00
324.00	Pumping Equipment	45	(10)	2.44

WATER TREATMENT PLANT

331.00	Structures and Improvements	80	(30)	1.63
332.00	Water Treatment Equipment	45	(25)	2.78
333.00	Miscellaneous Water Treatment-Other	30	0	3.33

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TRANSMISSION & DISTRIBUTION PLANT

341.00	Structures and Improvements	45	(20)	2.67
341.10	Structures and Improvements-Special Crossing	N/A	N/A	0
342.00	Distribution Reservoirs & Standpipes	60	(35)	2.25
343.00	Mains-Transmission & Distribution	90	(35)	1.50
344.00	Mains-Fire	90	(35)	1.50
345.00	Services	65	(100)	3.08
346.00	Meters	40	3	2.43
347.00	Meter Installations	40	3	2.43
348.00	Fire Hydrants	65	(25)	1.92
349.00	Miscellaneous Transmission & Distribution-Other	50	0	2.00

GENERAL PLANT

390.00	Structures and Improvements	50	(20)	2.40
390.10	Structures and Improvements-Leasehold	20	0	5.00
391.00	Office Furniture	25	0	4.00
391.10	Computer Hardware & Software	7	0	14.29
391.20	Other Office Equipment	15	0	6.67
392.10	Transportation Equipment-Light Trucks	8	25	0
392.20	Transportation Equipment-Heavy Trucks	9	25	8.33
392.30	Transportation Equipment-Autos	5	25	0
392.40	Transportation Equipment-Other	15	0	0
393.00	Stores Equipment	35	0	2.86
394.00	Tools, Shop, and Garage Equipment	20	0	5.00
395.00	Laboratory Equipment	25	0	4.00
396.00	Power Operated Equipment	11	25	6.82
397.10	Communications Equipment-Non-Telephone	20	0	5.00
397.20	Communications Equipment-Telephone	15	0	6.67
398.00	Miscellaneous Equipment	20	0	5.00
399.00	Other Tangible Equipment	20	0	5.00

**MISSOURI-AMERICAN WATER COMPANY**  
**WR-2008-0311**  
**DEPRECIATION RATE SCHEDULE**

**SEWER**

<u>Account Number</u>	<u>Account Description</u>	<u>ASL (Years)</u>	<u>Net Salvage %</u>	<u>Depreciation Rate (%)</u>
<b><u>COLLECTION PLANT</u></b>				
351.00	Structures and Improvements	40	0	2.50
352.00	Collection Sewers	50	0	2.00
353.00	Services to Customers	50	0	2.00
<b><u>PUMPING PLANT</u></b>				
363.00	Electric Pumping Equipment	10	0	10.00
<b><u>TREATMENT AND DISPOSAL PLANT</u></b>				
372.00	Treatment and Disposal Equipment	20	0	5.00
374.00	Outfall Sewer Line	50	0	2.00