

Aqua Missouri, Inc. C/U Water & Aqua Missouri, Inc. R/U Water

DEPRECIATION RATES

(WATER)

QW-2008-0004 & QW-2008-0007

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
311	Structures & Improvements	2.5%	40	
312	Collection & Impound Reservoirs	2.0%	50	
314	Wells & Springs	2.0%	50	
316	Supply Mains	2.0%	50	
321	Electric Pumping Equipment	2.5%	40	
325	Electric Pumping Equipment	10.0%	10	
328	Other Pumping Equipment	4.0%	25	
331	Structures & Improvements	2.5%	40	
332	Water Treatment Equipment	2.9%	35	
341	Structures & Improvements	2.5%	40	
342	Distribution Reservoirs & Standpipes	2.5%	40	
343	Transmission & Distribution Mains	2.0%	50	
345	Services	2.5%	40	
346	Meters	10.0%	10	
348	Hydrants	2.0%	50	
349	Other Transmission & Distribution Plant	2.5%	40	
390	Structures & Improvements	2.9%	35	
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	
396	Power Operated Equipment	6.7%	15	
397	Communications Equipment	6.7%	15	
398	Miscellaneous Equipment	5.0%	20	
399	Other Tangible Property	5.0%	20	

Attachment WR-2008-0266
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