EMC of St. Charles County, LLC DEPRECIATION RATES (SEWER)

SA-2007-0373

ACCOUNT		DEPRECIATION	AVERAGE SERVICE	NET
NUMBER	ACCOUNT DESCRIPTION	RATE	LIFE (YEARS)	SALVAGE
311	Structures & Improvements	2.5%	40	
352.1	Collection Sewers (Force)	2.0%	50	
352.2	Collection Sewers (Gravity)	2.0%	50	
354	Services	2.0%	50	
355	Flow Measurement Devices	3.3%	30	
362	Receiving Wells	4.0%	25	
363	Electric Pumping Equipment	10.0%	10	
373	Treatment & Disposal Facilities	5.0%	20	
374	Plant Sewers	2.5%	40	
375	Outfall Sewer Lines	2.0%	50	
391	Office Furniture & Equipment	5.0%	20	
391.1	Office Computer Equipment	20.0%	5	
392	Transportation Equipment	13.0%	7	9%