

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

CASE NO. WR-81-280

In the matter of Missouri Cities Water Company of St. Charles, Missouri, for authority to file tariffs increasing rates for water service provided to customers in the Missouri service area of the company.

CASE NO. SR-81-281

In the matter of Missouri Cities Water Company of St. Charles, Missouri, for authority to file tariffs increasing rates for sewer service provided to customers in the Missouri service area of the company.

CASE NO. SR-82-51

In the matter of Missouri Cities Water Company of St. Charles, Missouri, for authority to file tariffs increasing rates for sewer service provided to customers in the Missouri service area of the company.

CASE NO. SM-81-217

In the matter of the application of Missouri Cities Water Company for authority to (1) Enter into an agreement with the City of St. Peters, Missouri, for sewage treatment, and (2) To abandon its Steeplechase sewage treatment plant and recover the unamortized cost over a ten year period.

APPEARANCES: August L. Griesedieck, and Charles G. Siebert,
Attorneys at Law, 314 North Broadway, St. Louis,
Missouri 63102, for Missouri Cities Water Company.

Jeremiah D. Finnegan, Attorney at Law, 501 East Armour
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Cities of: Weatherby Lake, Riverside, Parkville,
Houston Lake, Platte Woods, and Lake Waukomis, and
Platte County Public Water Supply District No. 6.

Martin J. Bregman, Assistant Public Counsel, 1014
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for the Office of the Public Counsel.

Jane E. King, Assistant General Counsel, and Eric K.
Banks, Assistant General Counsel, P. O. Box 360,
Jefferson City, Missouri, 65102, for the Staff of
the Missouri Public Service Commission.

REPORT AND ORDER

These cases all involve proposals of the Missouri Cities Water Company which would result in increased rates for water and sewer service provided to its customers in the Missouri service area of the Company.

Due to the similarity of the proceedings these cases were all combined for hearing to commence on the 16th day of November, 1981.

Findings of Fact

The Missouri Public Service Commission, having considered all of the competent and substantial evidence upon the whole record, makes the following findings of fact:

At the outset of the hearing the parties announced that a proposed Stipulation and Agreement had been reached in proposed disposition of all of the issues in the four cases.

The Stipulation and Agreement, as revised by the parties which has been marked as Exhibit 1A, sets forth the pertinent procedural and factual matters in the four cases and is hereinafter set forth in its entirety.

STIPULATION AND AGREEMENT

Missouri Cities Water Company (hereinafter Company) on March 3, 1981, filed with the Missouri Public Service Commission (hereinafter Commission) revised water and sewer tariffs designed to increase the Company's water revenues in its Brunswick, Mexico, Parkville, Warrensburg and St. Charles divisions and its Parkville Sewer division by approximately \$1,087,000, exclusive of gross receipts taxes. Company gave the revised water and sewer tariffs an effective date of April 7, 1981. On March 24, 1981, the Commission suspended the aforementioned revised water and sewer tariffs for 120 days beyond April 7, 1981, to August 5, 1981, and ordered the Company

to file its prepared testimony, exhibits, and minimum filing requirements. On April 16, 1981, the Commission further suspended the revised water and sewer tariffs for six months from August 5, 1981, to February 5, 1982, the operation of law date herein. In that order, the Commission also set May 18, 1981, as the deadline for intervention; May 26, 1981, as the date by which Company was to file and serve its prepared testimony and exhibits; October 23, 1981, as the date by which the Public Counsel and Intervenors were to file their prepared testimony and exhibits; November 9, 1981, through November 13, 1981, as the dates for the prehearing conference, and November 16, 1981, through November 20, 1981, as the dates for hearing. The Commission also ordered Company to notify each affected customer of the hearing in its billing.

On May 26, 1981, Company timely filed and served on all parties of record its testimony and exhibits as required by the Commission. On October 23, 1981, the Staff timely filed and served on all parties of record its testimony and exhibits as required by the Commission. On October 23, 1981, Intervenor timely filed and served on all parties its testimony and exhibits as required by the Commission.

On August 17, 1981, Company filed with the Commission revised sewer tariffs designed to increase the Company's St. Charles County Sewer revenues approximately \$280,200, exclusive of gross receipts taxes. Company gave the revised sewer tariffs an effective date of September 21, 1981. On August 26, 1981, the Commission suspended the revised sewer tariffs for 120 days beyond September 21, 1981, to January 19, 1982, and ordered Company to file its prepared testimony, exhibits, and minimum filing requirements. On September 8, 1981, Company timely filed and served on all parties of record its testimony and exhibits as required by the Commission. On September 16, 1981, Staff filed a Motion to Consolidate Cases WR-81-180, SR-81-281, and SR-82-51. On October 23, 1981, Staff timely filed and served on all parties of record its testimony and exhibits as required by the Commission. The Public Counsel has not filed any testimony or exhibits in Cases WR-81-280, SR-81-281 or SR-82-51.

On January 19, 1981, Company filed an application with the Commission seeking permission to enter into an agreement with the City of St. Peters, Missouri, for sewage treatment and for permission to abandon its Steeplechase sewage treatment plant and recover the unamortized cost over a ten-year period. On October 23, 1981, the Staff filed a Motion to Consolidate said Case No. SM-81-217 with Company's pending rate cases WR-81-280, SR-81-281 and SR-82-51. On October 26, 1981, the Commission ordered said cases be consolidated and ordered Company to file prepared testimony and exhibits in support of its application on or before the prehearing conference and that Staff, Public Counsel and intervenors file prepared testimony and exhibits on or before the hearing date. On October 23, 1981, Staff timely filed testimony and served on all parties of record as required by the Commission.

Pursuant to the above-referenced orders of the Missouri Public Service Commission, a prehearing conference was commenced November 9, 1981. Representatives of the Staff, Company, Public Counsel and Cities of Platte County attended and participated in the prehearing conference.

As a result of the prehearing conference, the Staff, Company and Public Counsel stipulate and agree as follows:

1. That Company shall be allowed a gross revenue increase,

of \$755,000, exclusive of gross receipts tax. Said increase will be allocated among the Company's operating divisions as follows:

Brunswick	37,868
Mexico	210,010
Platte-Water	102,801
Platte-Sewer	16,311
Warrensburg	131,505
St. Charles-Water	205,559
St. Charles-Sewer	50,941

The percent by which Company's customers rates would be increased is reflected in Appendix A attached hereto.

2. That Company agrees to file revised tariffs for Platte County Sewer with a sewer rate not to exceed \$14.50 per month per customer and that any deficiency in collection of authorized revenues in the Platte County Sewer division will not be allocated to customers in other divisions of the Company.

3. That Private fire revenue charges shall be increased by the percentage revenue increase of each division and allocated by hydrant and service size in accordance with Staff's recommendations in its prefiled testimony. Public fire rates shall be increased in accordance with the percentage revenue increase in each division.

4. That the rate design proposed by the Staff in its prefiled testimony will be implemented as to both water and sewer rates, and Company will file revised tariffs to comply with Staff's rate design.

5. That Company agrees to construct a system of Continuing Property Records by primary plant account and that said property records shall be completed no later than January 1, 1985.

6. That Company agrees to accrue depreciation expense at the component rates set forth in Witness Love's schedules attached hereto as Appendix B.

7. That Company agrees to establish depreciation reserve by primary account no later than January 1, 1985.

8. That the prepared testimony of Company Witnesses Cardey, Bultman, and Eckart shall be received in evidence without the necessity of these witnesses actually taking the stand.

9. That the prepared testimony of Staff Witnesses Ashpaugh, Dodson, Love, Sankpill, and Henderson shall be received in evidence without the necessity of these witnesses actually taking the stand.

10. That the exhibits sponsored by Company and Staff witnesses named in paragraphs 8 and 9 above, and previously filed with the Commission, will be marked and received in evidence without the necessity of the sponsoring witnesses further identifying their respective exhibits.

11. That Company, Staff and Public Counsel waive cross-examination of the witnesses named in paragraphs 8 and 9 above with respect to their prefiled testimony and exhibits.

12. That the parties agree to sever Case No. SM-81-217 from the general rate case for further study.

13. That this Stipulation does not reflect any principle of law or ratemaking and represents a dollar settlement only and no party to this Stipulation shall be bound, in this or any future proceeding before the Commission, by any principle of law or ratemaking contained therein.

14. That in the event the Commission accepts the specific

terms of this Stipulation and Agreement, the parties waive their rights to cross-examine the witnesses named in the foregoing paragraphs with respect to their testimony and exhibits.

15. That in the event the Commission accepts the specific terms of this Stipulation and Agreement, the parties to this Stipulation waive their rights to present oral argument and written briefs pursuant to Section 536.010(1), their rights pertaining to the reading of the transcript by the Commission pursuant to Section 536.080(3), and their rights to judicial review pursuant to Section 386.510, RSMo 1978.

16. That in the event the Commission accepts this Stipulation, all parties urge the Commission to expedite its consideration of this matter so as to allow the Company to implement rate schedules reflecting the agreed upon gross revenue increase at the earliest possible date.

17. That the agreements in this Stipulation and Agreement have resulted from negotiations among the signatory parties and are interdependent. In the event that the Commission does not approve and adopt the terms of this Stipulation and Agreement, the same shall be void and no party shall be bound by any of the agreements or provisions hereof.

18. This Stipulation and Agreement is being executed in several parts to avoid the necessity of having the parties gather in one place. The parties understand they are signing identical documents which will be construed as one.

Respectfully submitted,

OFFICE OF PUBLIC COUNSEL

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MISSOURI CITIES WATER COMPANY

/s/ August L. Griesedieck
/s/ Charles G. Siebert
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MISSOURI PUBLIC SERVICE
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Also, at the hearing on November 16, 1981, a number of the Company's customers testified. Some of the testimony concerned the condition of a company

operated sewage lagoon and treatment plant which serves Ridgewood Estates Subdivision in Platte County. The Commission Staff agreed to undertake an investigation. The Staff's investigation has revealed that no deficiencies requiring correction exist. The Staff has reported that all State regulatory requirements and standards were being met at the time of the inspection and investigation.

Some of the remaining customers testified that they did not understand the reason for the increase and desired more information concerning the increase.

Much of the confusion concerning the Company's rates appears to stem from the added cost of treating sewage in the St. Charles area, which resulted from the abandonment of the Company's sewage treatment plant. In 1980, the Company was given permission, in Case No. SO-80-144 to pass on to its customers the cost of having the sewage treated by the facilities of the City of St. Charles.

Due to changes in government regulations, the Company was forced to discontinue operation of its treatment plant. Through no fault of its own the Company had to seek an alternative to the treatment plant it was forced to close. Engineering studies determined the least expensive alternative to be the treatment by the City facilities rather than a replacement treatment plant which would require an investment of approximately \$665,000. Those costs are not a part of the instant case.

In the Commission's opinion the disposition of this matter, on the basis of the Stipulation and Agreement, is reasonable and proper and should be accepted. The tariffs suspended in this matter propose increases in the approximate amount of \$1,367,200. The Stipulation provides for an increase of \$755,000 and appears to be cost justified.

Conclusions

The Missouri Public Service Commission has arrived at the following conclusions:

Missouri Cities Water Company is a public utility subject to the jurisdiction of this Commission as provided in Chapters 386 and 393, RSMo 1978.

The tariffs which are the subject matter of this proceeding were suspended pursuant to authority vested in this Commission in Section 393.150, RSMo 1978.

The burden of proof to show the proposed increase rates are just and reasonable shall be upon the Company.

The Commission, after notice and hearing, may order a change in any rate, charge or practice, including rate design, and it may determine and prescribe the lawful rate, charge or practice thereafter to be observed. The Commission may consider all facts which in its judgment have any bearing upon the proper determination of the price to be charged with due regard, among other things, to a reasonable average return upon the value of the property actually used as public service, and to the necessity of making reservations out of income for surplus and contingencies. In doing so, the Commission shall consider the fair value of the property in its proper relationship to all other facts that have a material bearing on the establishment of fair and just rates.

For rate-making purposes and rate design purposes, the Commission may accept stipulation of settlement on any contested matters submitted by the parties. The Commission is of the opinion that when the matters of agreement between the parties appear to be reasonable and proper, they should be accepted.

The Commission concludes that the terms and provisions of the Stipulation and Agreement reached in this case, and presented to the Commission as Joint Exhibit 1A, are just and reasonable and should be approved.

The Commission is also of the opinion that, pursuant to the Stipulation and Agreement, that Case No. SM-81-217 should be severed from these proceedings and shall receive further separate consideration.

It is, therefore,

ORDERED: 1. That the revised tariffs herein suspended are hereby disallowed and the Missouri Cities Water Company may file, in lieu thereof, for Commission approval, tariffs designed to increase the Company's gross annual revenues by \$755,000 exclusive of applicable franchise and gross receipts taxes.

ORDERED: 2. That the tariffs filed pursuant to the authority herein contained shall embody the rate design set forth in the Stipulation and Agreement received herein as Exhibit 1A.

ORDERED: 3. That the tariffs herein authorized may be effective for service rendered on and after the effective date of this Report and Order.

ORDERED: 4. That Case No. SM-81-217 is hereby severed from the instant proceeding and shall receive further consideration as ordered therein by subsequent Commission Order.

ORDERED: 5. That this Report and Order shall become effective on the date hereof.

BY THE COMMISSION



Harvey G. Hubbs
Secretary

(S E A L)

Fraas, Chm., Dority, Shapleigh,
and Musgrave, CC., Concur.
McCartney, C., Absent.

Dated at Jefferson City, Missouri,
this 15th day of January, 1982.

Appendix A

MISSOURI CITIES WATER COMPANY
Case Nos. WR-81-280, SR-81-281, & SR-82-51

Percentage Effect on Revenues

	<u>Brunswick 10</u>	<u>Mexico 20</u>	<u>Platt-W 30</u>	<u>Platt-S 35</u>	<u>Warrensburg 40</u>	<u>St. Charles-W 50</u>	<u>St. Charles-S 55</u>	<u>Total</u>
Gross Revenue Requirement per Staff	37,868	210,010	102,801	16,311	131,505	205,559	\$ 50,941	\$755,00
Test Year Revenue per Staff	71,048	613,654	603,866	10,660	463,166	1,465,054	289,105	
% Increase	53.30	34.22	17.02	153	28.39	14.03	17.62	

MISSOURI CITIES WATER COMPANY
St. Charles (Water)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
301	Organization	
302	Franchises	
303	Miscellaneous	
310	Land & Land Rights	
320	Land & Land Rights	
321	Structures	2.64
325	Electric Pumping Equipment	3.83
330	Land	
331	Structures	2.10
332	Treatment Equipment	2.10
340	Land	
341	Structures	2.64
342	Reservoirs	1.54
343	Mains	1.32
344	Fire Mains	1.32
345	Services	2.22
346	Meters	2.25
347	Meter Installation	2.50
348	Hydrants	1.25
390.1	Structures	2.64
390	Structures	2.64
391	Office Furniture & Equipment	10.64
392	Transmission Equipment	20.00
393	Stores Equipment	6.17
394	Tools, Shop & Garage Equipment	6.17
395	Lab Equipment	4.00
396	Power Operated Equipment	9.00
397	Communications Equipment	20.00
398	Miscellaneous Equipment	5.00

MTL Schedule 2

MISSOURI CITIES WATER COMPANY
St. Peters (Water)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
310	Land & Land Rights	
343	Mains	1.10
345	Services	2.06
346	Meters	2.20
347	Meter Installations	3.00
348	Hydrants	2.00
391	Office Furniture	5.00
394	Tools Shop & Garage Equipment	4.00

NOTE: If company has added plant for which no rate appears on this sheet, use rates shown on St. Charles Water.

MISSOURI CITIES WATER COMPANY
Field Crest (Water)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
310	Land & Land Rights	
311	Structures & Improvements	2.50
314	Wells	2.00
325	Electric Pump Equipment	4.00
332	Water Treatment Equipment	2.00
342	Reservoirs & Stand Pipes	2.00
343	Transmission & Distribution Mains	1.30
345	Services	2.00
346	Meters	2.20
347	Meter Installations	2.50
348	Hydrants	
394	Tools, Shop & Garage Equipment	10.00

*See Note on St. Peters Water

MTL Schedule 4

MISSOURI CITIES WATER COMPANY
Belleau Dardenne (Water)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
302	Franchises	
310	Land & Land Rights	
311	Structures & Improvements	3.10
312	Collecting & Impounding Reservoirs	1.33
314	Wells	2.00
321	Structures	
325	Electric Pumping Equipment	3.80
341	Structures	4.00
342	District Reservoirs & Standpipes	4.00
343	Transmission & District Mains	1.67
345	Services	2.22
346	Meters	2.25
347	Meter Installations	2.50
348	Hydrants	1.25

*See Note on St. Peters Water

MISSOURI CITIES WATER COMPANY
Warsen Hills (Water)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
310	Land & Land Rights	
311	Structures & Improvements	2.50
312	Impounding Reservoirs	
314	Wells	2.50
325	Electric Pumping Equipment	2.50
332	Water Treatment Equipment	2.50
342	Reservoirs & Standpipes	2.00
343	District & Transmission Mains	1.30
345	Services	2.00
346	Meters	2.20
347	Meter Installations	2.50
348	Hydrants	2.00

*See Note on St. Peters Water

MISSOURI CITIES WATER COMPANY
Brunswick (Water)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
302	Franchises	
310	Land	
314	Wells	1.67
316	Supply Mains	1.25
321	Structures	1.33
325	Electric Pumping Equipment	2.00
330	Land & Land Rights	
331	Structures	1.33
332	Water Treatment Equipment	1.67
340	Land & Land Rights	
342	Reservoirs & Stand Pipes	2.02
343	Mains	1.25
345	Services	2.00
346	Meters	3.33
347	Meter Installation	3.33
348	Hydrants	1.67
392	Transportation Equipment	20.00
398	Miscellaneous Equipment	5.00
391	Office Furniture & Equipment	5.00
392	Stores Equipment	6.67
394	Tools, Shop & Garage Equipment	6.67
395	Lab Equipment	5.00

MISSOURI CITIES WATER COMPANY
Mexico (Water)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
301	Organization	
310	Land & Land Rights	
311	Structures & Improvements	1.33
314	Wells	1.67
316	Supply Mains	1.25
321	Structures	1.33
325	Pumping Equipment	2.00
330	Land & Land Rights	
331	Structures	1.33
332	Water Treatment Equipment	1.67
340	Land & Land Rights	
341	Structures	1.33
342	Reservoirs & Standpipes	2.02
343	Mains	1.25
345	Sewers	2.00
346	Meter	3.33
347	Meter Installation	3.33
348	Hydrants	1.67
389	Land & Land Rights	
390	Structures	2.86
390.1	Leasehold	4.00
391	Office Equipment	5.00
392	Transportation Equipment	20.00
393	Stores Equipment	6.25
394	Tools, etc.	6.67
395	Lab Equipment	5.00
396	Power Equipment	6.67
397	Communications Equipment	10.00
398	Miscellaneous	5.00

MTL Schedule 8

MISSOURI CITIES WATER COMPANY
Parkville (Water)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
302	Franchise & Consents	
310	Land & Land Rights	
311	Structures & Improvements	2.00
314	Wells	1.33
316	Supply Mains	1.33
321	Structures	2.00
325	Pumping Equipment	2.56
328	Other Pumping Equipment	2.62
330	Land & Land Rights	
331	Structures	1.50
332	Water Treatment Equipment	1.85
340	Land & Land Rights	
341	Structures	2.50
342	Reservoirs & Standpipes	1.75
343	Mains	1.09
344	Fire Mains	1.09
345	Sewers	2.38
346	Meter	2.69
347	Meter Installation	2.52
348	Hydrants	1.33
389	Land & Land Rights	
390	Structures	1.54
391	Office Furniture	3.33
393	Stores Equipment	6.25
394	Tools, Etc.	6.25
395	Lab Equipment	2.86
396	Power Equipment	6.67
397	Communications Equipment	11.25
398	Miscellaneous	5.00

MISSOURI CITIES WATER COMPANY
Warrensburg (Water)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
302	Franchise & Consents	5.00
SA302	Special area	
310	Land & Land Rights	
314	Wells	1.67
316	Supply Mains	1.69
320	Land & Land Rights	
321	Structures	1.82
325	Pumping Equipment	2.57
328	Other Pumping Equipment	2.62
330	Land & Land Rights	
331	Structures	1.96
332	Treating Equipment	
340	Land & Land Rights	
SA340	Land & Land Rights Special Area	
342	Reservoirs & Standpipes	1.33
343	Mains	1.18
345	Services	2.38
346	Meters	2.79
347	Meter Installation	2.71
348	Hydrants	1.33
343SA	Mains Special	1.18
345SA	Services Special	2.38
347SA	Meter Installation Special	2.71
348SA	Hydrants Special	1.33
344	Fire Mains	1.18
389	Land & Land Rights	
390	Structures	1.80
390.1	Leasehold	16.67
391	Office Furniture	4.00
392	Transportation Equipment	
394	Tools, Etc.	5.88
395	Lab Equipment	2.56
396	Power Equipment	6.67
397	Communications Equipment	11.26
398	Miscellaneous	5.00

MISSOURI CITIES WATER COMPANY
Platte County (Sewer)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
302	Franchise	
352.1	Collecting Sewers, Force	1.33
352.2	Collecting Sewers, Gravity	1.33
353	Service Sewer to Customers	2.00
356	Other Collecting Plant Facilities	1.33
370.1	Oxidation Lagoon, Bond	
371	Structures & Improvements	1.33
372	Treatment & Disposal Equipment	3.30
373	Plant Sewers	3.30
374	Outfall Sewer Lines	1.50
395	Laboratory Equipment	3.30

MISSOURI CITIES WATER COMPANY
Field Crest (Sewer)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
302	Franchises	
352.2	Collecting Sewers Gravity	1.20
353	Service Sewer to Customers	2.00
370.1	Oxidation Lagoon Bond	
372	Treatment & Disposal Equipment	3.30
374	Outfall Sewer Lines	1.20

MISSOURI CITIES WATER COMPANY
Warsen Hills (Sewer)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
302	Franchises	
352.2	Collecting Sewers Gravity	1.20
353	Service Sewer to Customers	2.00
370.1	Oxidation Lagoon Bond	
372	Treatment & Disposal Equipment	3.30
373	Plant Sewers	3.30
374	Outfall Sewer Lines	1.20

MISSOURI CITIES WATER COMPANY
St. Peters (Sewer)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
302	Franchises & Consents	
352.1	Collecting Sewers Force	1.20
352.2	Collecting Sewers Gravity	1.20
353	Service Sewer to Customers	2.00
363	Electric Pumping Equipment	3.30
370.1	Oxidation Lagoon Bond	
370.2	Other Land & Land Rights	
371	Structures & Improvements	3.30
372	Treatment & Disposal Equipment	3.30
373	Plant Sewers	3.30
374	Outfall Sewer Lines	1.20
390	Structures & Improvements	5.00
394	Tools, Shop & Garage Equipment	3.30
396	Power Operated Equipment	10.00

MTL Schedule 14

MISSOURI CITIES WATER COMPANY
Belleau Dardenne (Sewer)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
352.2	Collecting Sewers - Gravity	1.33
353	Service Sewers to Customers	1.33
363	Electric Pumping Equipment	4.50
370.1	Oxidation Lagoon (Bond)	
372	Treatment and Disposal Equipment	5.00
374	Outfall Sewer Lines	1.33

MISSOURI CITIES WATER COMPANY
St. Charles (Sewer)

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate Percent</u>
302	Franchises	
352.1	Collecting Sewers - Force	1.33
352.2	Collecting Sewers - Gravity	1.33
353	Service Sewers to Customers	1.33
354	Flow Measuring Devices	4.60
355	Flow Measuring Installations	
356	Other Collecting Plant	4.60
363	Electric Pumping Equipment	4.60
370.1	Oxidation Lagoon (Bond)	
370.2	Other Land & Land Rights	
371	Structures & Improvements	1.33
372	Treatment & Disposal Equipment	5.00
373	Plant Sewers	5.00
374	Outfall Sewers Lines	1.33
390	Structures & Improvements	
394	Tools, Shop & Garage Equipment	8.33
395	Laboratory Equipment	4.00
396	Power Operated Equipment	8.33