

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Joint Application of)
Confluence Rivers Utility Operating Company, Inc.;)
Hillcrest Utility Operating Company, Inc.;) **Case Nos. WM-2021-0412**
Elm Hills Utility Operating Company, Inc.;)
Osage Utility Operating Company, Inc.;)
Raccoon Creek Utility Operating Company, Inc.; and)
Indian Hills Utility Operating Company, Inc. for)
Approval of a Merger Whereby Confluence Rivers)
Will Be the Surviving Corporation and of Related)
Transactions.)

STAFF RESPONSE TO OPC

COMES NOW the Staff of the Missouri Public Service Commission (“Staff”) and for its *Response to the Office of the Public Counsel*, respectfully states:

1. On June 1, 2021, Confluence Rivers Utility Operating Company, Inc., Hillcrest Utility Operating Company, Inc., Elm Hills Utility Operating Company, Inc., Osage Utility Operating Company, Inc., Raccoon Creek Utility Operating Company, Inc., and Indian Hills Utility Operating Company, Inc. filed a *Joint Application and Motion for Waiver* seeking to merge certain water and sewer assets of the above-referenced entities into Confluence Rivers Utility Operating Company. On September 14, 2021, Staff filed its *Recommendation*. The Office of the Public Counsel (OPC) filed a *Response to Staff Recommendation* on September 22, 2021. Staff now responds.

2. OPC asked the Commission to include a condition in its order regarding the Staff to be specific regarding the depreciation rates to be applied to each system comprising the Confluence Rivers Utility Operating Company resulting from the proposed merger. In response to OPC’s filing, Staff has modified its original Attachment D and

Attachment E included with its *Recommendation* to better clarify specifically which system(s) the rates identified on each page of the attachment should be applicable too, pending the approval of the proposed merger. The depreciation rates reflected in the modified attachments have not changed, Staff simply enhanced the headings of each page of the attachment to magnify the system(s) applicable to those depreciation rates. Essentially, Staff is recommending that the depreciation rates presently applied to the systems should remain the same after the merger.

WHEREFORE, Staff prays that the Commission will accept this *Response*; accept the proposed depreciation rates reflected in Attachments D and E of Staff's *Recommendation*; and grant such further and other relief as is just in the circumstances.

Respectfully submitted,

/s/ Whitney Payne

Whitney Payne
Senior Counsel
Missouri Bar No. 64078
Attorney for the Staff of the
Missouri Public Service Commission
P. O. Box 360
Jefferson City, MO 65102
(573) 751-8706 (Telephone)
(573) 751-9285 (Fax)
whitney.payne@psc.mo.gov

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served by electronic mail, or First Class United States Postal Mail, postage prepaid, on this 23rd day of September, 2021, to all counsel of record.

/s/Whitney Payne

Confluence Rivers Utility Operating Company
SCHEDULE of DEPRECIATION RATES
(WATER)

WM-2020-0282

Branson Cedars

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE |
|--------------------------------------|--|-------------------|
| Source of Supply | | |
| 311 | Structures & Improvements | 2.5% |
| 312 | Collecting & Impoundment Reservoirs | 2.0% |
| 313 | Lake, River & Other Intakes | 2.5% |
| 314 | Wells & Springs | 2.0% |
| 316 | Supply Mains | 2.0% |
| Pumping Plant | | |
| 321 | Structures & Improvements | 2.5% |
| 325 | Electric Pumping Equipment | 10.0% |
| 325.1 | Submersible Pumping Equipment | 10.0% |
| 325.2 | High Service or Booster Pumping Equip. | 6.7% |
| 325.3 | Shaft-driven Pumping Equipment | 5.0% |
| 326 | Diesel Pumping Equipment | 2.7% |
| 328 | Other Pumping Equipment | 4.0% |
| 328.1 | Gas Pumping Equipment | 3.3% |
| Water Treatment Plant | | |
| 331 | Structures & Improvements | 2.5% |
| 332 | Water Treatment Equipment | 2.9% |
| Transmission and Distribution | | |
| 341 | Structures & Improvements | 2.5% |
| 342 | Distribution Reservoirs & Standpipes | 2.5% |
| 343 | Transmission & Distribution Mains | 2.0% |
| 345 | Customer Services | 2.5% |
| 346 | Customer Meters, Bronze (Calibrate) | 3.3% |
| 346.1 | Customer Meters, Plastic (Throw Aways) | 10.0% |
| 347 | Customer Meter Pits & Installation | 2.5% |
| 348 | Hydrants | 2.0% |
| General Plant | | |
| 390 | Structures & Improvements | 2.5% |
| 391 | Office Furniture & Equipment | 5.0% |
| 391.1 | Office Electronic & Computer Equip. | 14.3% |
| 392 | Transportation Equipment | 13.0% |
| 393 | Stores Equipment | 4.0% |
| 394 | Tools, Shop, Garage Equipment | 5.0% |
| 395 | Laboratory Equipment | 5.0% |
| 396 | Power Operated Equipment | 6.7% |
| 397 | Communication Equipment | 6.7% |

Confluence Rivers Utility Operating Company
SCHEDULE of DEPRECIATION RATES
(WATER)
WR-2020-0053

**Evergreen, Gladlo, Roy-L, Willows, Smithview, Majestic Lakes,
Calvey Brook, Auburn Lakes and Eugene**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE |
|--|--|------------------------------|
| SOURCE OF SUPPLY | | |
| 311 | Structures & Improvements | 2.5% |
| 314 | Wells & Springs | 2.0% |
| PUMPING PLANT | | |
| 321 | Structures & Improvements | 2.5% |
| 325/325.1 | Elec. Submersible Pumping Equipment | 10.0% |
| 325.2 | High Service or Booster Pumping Equip. | 6.7% |
| WATER TREATMENT EQUIPMENT | | |
| 331 | Structures & Improvements | 2.5% |
| 332 | Water Treatment Equipment | 2.9% |
| TRANSMISSION & DISTRIBUTION MAINS | | |
| 341 | Structures & Improvements | 2.5% |
| 342 | Distribution Reservoirs & Standpipes | 2.5% |
| 343 | Transmission & Distribution Mains | 2.0% |
| 345 | Customer Services | 2.5% |
| 346 | Customer Meters, Bronze (Calibrate) | 3.3% |
| 346.1 | Customer Meters, Plastic (Throw Aways) | 10.0% |
| 347 | Customer Meter Pits & Installation | 2.5% |
| 348 | Hydrants | 2.0% |
| GENERAL PLANT | | |
| 371 | Structures & Improvements | 2.5% |
| 372 | Office Furniture & Equipment | 5.0% |
| 372.1 | Office Electronic & Computer Equip. | 20.0% |
| 373 | Transportation Equipment | 13.0% |
| 379 | Other General Equipment (tools, shop equip., backhoes, trenchers, etc.) | 6.7% |

Elm Hills Utility Operating Company
SCHEDULE of DEPRECIATION RATES
(WATER)
WR-2020-0275

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE | AVERAGE SERVICE LIFE (YEARS) | NET SALVAGE |
|--------------------------------------|--|----------------------|---------------------------------|-------------|
| Source of Supply | | | | |
| 311 | Structures & Improvements | 2.5% | 44 | -10% |
| 312 | Collecting & Impoundment Reservoirs | 2.0% | 50 | 0% |
| 313 | Lake, River & Other Intakes | 2.5% | 40 | 0% |
| 314 | Wells & Springs | 2.0% | 55 | -8% |
| 316 | Supply Mains | 2.0% | 50 | 0% |
| Pumping Plant | | | | |
| 321 | Structures & Improvements | 2.5% | 44 | -10% |
| 325 | Electric Pumping Equipment | 10.0% | 10 | 0% |
| 325.1 | Submersible Pumping Equipment | 10.0% | 12 | -20% |
| 325.2 | High Service or Booster Pumping Equip. | 6.7% | 15 | 0% |
| 325.3 | Shaft-driven Pumping Equipment | 5.0% | 24 | -20% |
| 326 | Diesel Pumping Equipment | 2.7% | 35 | 5% |
| 328 | Other Pumping Equipment | 4.0% | 25 | 0% |
| 328.1 | Gas Pumping Equipment | 3.3% | 29 | 5% |
| Water Treatment Plant | | | | |
| 331 | Structures & Improvements | 2.5% | 44 | -10% |
| 332 | Water Treatment Equipment | 2.9% | 35 | 0% |
| Transmission and Distribution | | | | |
| 341 | Structures & Improvements | 2.5% | 44 | -10% |
| 342 | Distribution Reservoirs & Standpipes | 2.5% | 42 | -5% |
| 343 | Transmission & Distribution Mains | 2.0% | 50 | 0% |
| 345 | Customer Services | 2.5% | 40 | 0% |
| 346 | Customer Meters, Bronze (Calibrate) | 3.3% | 30 | 0% |
| 346.1 | Customer Meters, Plastic (Throw Aways) | 10.0% | 10 | 0% |
| 347 | Customer Meter Pits & Installation | 2.5% | 40 | 0% |
| 348 | Hydrants | 2.0% | 50 | 0% |
| General Plant | | | | |
| 390 | Structures & Improvements | 2.5% | 44 | -10% |
| 391 | Office Furniture & Equipment | 5.0% | 20 | 0% |
| 391.1 | Office Electronic & Computer Equip. | 14.3% | 7 | 0% |
| 392 | Transportation Equipment | 13.0% | 7 | 9% |
| 393 | Stores Equipment | 4.0% | 25 | 0% |
| 394 | Tools, Shop, Garage Equipment | 5.0% | 18 | 10% |
| 395 | Laboratory Equipment | 5.0% | 20 | 0% |
| 396 | Power Operated Equipment | 6.7% | 13 | 13% |
| 397 | Communication Equipment | 6.7% | 15 | 0% |

Hillcrest Utility Operating Company, Inc
SCHEDULE of DEPRECIATION RATES
(WATER)
WR-2016-0064

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE | AVERAGE SERVICE LIFE (YEARS) | NET SALVAGE |
|-------------------|---|----------------------|---------------------------------|-------------|
| | Source of Supply | | | |
| 311 | Structures & Improvements | 2.5% | 44 | -10% |
| 314 | Wells & Springs | 2.0% | 55 | -8% |
| 316 | Supply Mains | 2.0% | 50 | 0% |
| | Pumping Plant | | | |
| 323 | Other Power Production Equipment | 4.0% | 25 | 0% |
| 325.1 | Submersible Pumping Equipment | 10.0% | 12 | -20% |
| | Water Treatment Plant | | | |
| 332 | Water Treatment Equipment | 2.9% | 35 | 0% |
| | Transmission and Distribution | | | |
| 342 | Distribution Reservoirs & Standpipes | 2.5% | 42 | -5% |
| 343 | Transmission & Distribution Mains | 2.0% | 50 | 0% |
| 345 | Customer Services | 2.5% | 40 | 0% |
| 346 | Customer Meters, Plastic (Throw Aways) | 10.0% | 10 | 0% |
| 347 | Customer Meter Pits & Installation | 2.5% | 40 | 0% |
| 348 | Hydrants | 2.0% | 50 | 0% |
| | General Plant | | | |
| 390 | Structures & Improvements | 2.5% | 44 | -10% |
| 391 | Office Furniture & Equipment | 5.0% | 20 | 0% |
| 391.1 | Office Electronic / Computer Equip./ Software | 14.3% | 7 | 0% |
| 397 | Communication Equipment | 6.7% | 15 | 0% |

Indian Hills Utility Operating Company
SCHEDULE of DEPRECIATION RATES
(WATER)
WR-2017-0259

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE | AVERAGE SERVICE LIFE (YEARS) | NET SALVAGE |
|--------------------------------------|--------------------------------------|----------------------|---------------------------------|----------------|
| Source of Supply | | | | |
| 311 | Structures & Improvements | 2.5% | 44 | -10% |
| 314 | Wells & Springs | 2.0% | 55 | -8% |
| Pumping Plant | | | | |
| 325 | Electric Pumping Equipment | 10.0% | 10 | 0% |
| Water Treatment Plant | | | | |
| 332 | Water Treatment Equipment | 2.9% | 35 | 0% |
| Transmission and Distribution | | | | |
| 342 | Distribution Reservoirs & Standpipes | 2.5% | 42 | -5% |
| 343 | Transmission & Distribution Mains | 2.0% | 50 | 0% |
| 345 | Customer Services | 2.5% | 40 | 0% |
| 346 | Customer Meters, Bronze (Calibrate) | 10.0% | 10 | 0% |
| 347 | Customer Meter Pits & Installation | 2.5% | 40 | 0% |
| General Plant | | | | |
| 391 | Office Furniture & Equipment | 5.0% | 20 | 0% |
| 391.1 | Office Electronic & Computer Equip. | 14.3% | 7 | 0% |
| 394 | Tools, Shop, Garage Equipment | 5.0% | 18 | 10% |
| 396 | Power Operated Equipment | 6.7% | 13 | 13% |

Osage Water Company
DEPRECIATION RATES
(WATER)
WA-2019-0185

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE | AVERAGE SERVICE LIFE (YEARS) |
|---------------------------|--|------------------------------|---|
| 311 | Structures & Improvements | 2.5% | 40 |
| 314 | Wells & Springs | 2.0% | 50 |
| 316 | Supply Mains | 2.0% | 50 |
| 321 | Structures & Improvements | 2.5% | 40 |
| 325 | Electric Pumping Equipment | 10.0% | 10 |
| 325.2 | High Service or Booster Pumping Equip. | 6.7% | 15 |
| 325.3 | Shaft-Driven Pumping Equipment | 5.0% | 20 |
| 328 | Other Pumping Equipment | 4.0% | 25 |
| 332 | Water Treatment Equipment | 2.9% | 35 |
| 342 | Distribution Reservoirs & Standpipes | 2.5% | 40 |
| 343 | Transmission & Distribution Mains | 2.0% | 50 |
| 346 | Meters - Bronze Chamber | 3.3% | 30 |
| 349 | Other Transmission and Dist. Plant | 2.0% | 50 |
| 390 | Structures & Improvements | 2.5% | 40 |
| 396 | Power Operated Equipment | 6.7% | 15 |

Confluence Rivers Utility Operating Company
SCHEDULE OF DEPRECIATION RATES
(WATER)
WA-2019-0299
Port Perry

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | PORT PERRY DEPRECIATION RATES |
|--------------------------------------|--|--|
| SOURCE OF SUPPLY | | |
| 311 | Structures & Improvements | 2.5% |
| 314 | Wells & Springs | 2.0% |
| PUMPING PLANT | | |
| 321 | Structures & Improvements | 2.5% |
| 325/325.1 | Elec. Submersible Pumping Equipment | 10.0% |
| 325.2 | High Service or Booster Pumping Equip. | 6.7% |
| WATER TREATMENT PLANT | | |
| 331 | Structures & Improvements | 2.5% |
| 332 | Water Treatment Equipment | 2.9% |
| TRANSMISSION AND DISTRIBUTION | | |
| 341 | Structures & Improvements | 2.5% |
| 342 | Distribution Reservoirs & Standpipes | 2.5% |
| 343 | Transmission & Distribution Mains | 2.0% |
| 345 | Customer Services | 2.5% |
| 346 | Customer Meters, Bronze (Calibrate) | 3.3% |
| 346.1 | Customer Meters, Plastic (Throw Aways) | 10.0% |
| 347 | Customer Meter Pits & Installation | 2.5% |
| 348 | Hydrants | 2.0% |
| GENERAL PLANT | | |
| 371 | Structures & Improvements | 2.5% |
| 372 | Office Furniture & Equipment | 5.0% |
| 372.1 | Office Electronic & Computer Equip. | 20.0% |
| 373 | Transportation Equipment | 13.0% |
| 379 | Other General Equipment (tools, shop equip., backhoes, trenchers, etc.) | 6.7% |

Terre Du Lac Utility Company
DEPRECIATION RATES
(WATER)
WM-2020-0403

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE | AVERAGE SERVICE LIFE (YEARS) | NET SALVAGE |
|-----------------------|---------------------------------------|--------------------------|-------------------------------------|--------------------|
| 300 | Stipulated Plant | 2.5% | 40 | 0% |
| 311 | Structures & Improvements | 2.5% | 44 | -10% |
| 314 | Wells & Springs | 2.0% | 50 | 0% |
| 316 | Supply Mains | 2.0% | 50 | 0% |
| 321 | Structures & Improvements Well House | 2.5% | 11 | -10% |
| 325 | Submersible Pump Equipment | 10.0% | 12 | -20% |
| 332 | Water Treatment Equipment | 2.9% | 35 | 0% |
| 342 | Distribution Reservoirs & Standpipes | 2.5% | 42 | -5% |
| 343 | Transmission & Distribution Mains | 2.0% | 50 | 0% |
| 345 | Services | 2.5% | 40 | 0% |
| 346.1 | Meters - Bronze Chamber | 9.5% | 10 | 5% |
| 346.2 | Meters - Plastic Chamber | 0.0% | | |
| 347 | Meter Installations - Bronze Chamber | 2.5% | 40 | 0% |
| 347.2 | Meter Installations - Plastic Chamber | 2.5% | 40 | 0% |
| 348 | Hydrants | 2.0% | 50 | 0% |
| 390 | Structures & Improvements Office/Shop | 2.5% | 44 | -10% |
| 391 | Office Furniture & Equipment | 5.0% | 20 | 0% |
| 391.1 | Office Computer Equipment | 0.0% | | |
| 392 | Transportation Equipment | 0.0% | | |
| 393 | Stores Equipment | 4.0% | 25 | 0% |
| 394 | Tool, Shop, and Garage Equipment | 5.0% | 18 | 10% |
| 395 | Laboratory Equipment | 8.3% | 12 | 0% |
| 396 | Power Operated Equipment | 0.0% | | |
| 397 | Communication Equipment | 0.0% | | |

Confluence Rivers Utility Operating Company

SCHEDULE of DEPRECIATION RATES

(SEWER)

WM-2020-0282

Branson Cedars

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE |
|---------------------------------------|-------------------------------------|--------------------------|
| COLLECTION PLANT | | |
| 351 | Structures & Improvements | 4.0% |
| 352.1 | Collection Sewers (Force) | 2.0% |
| 352.2 | Collection Sewers (Gravity) | 2.0% |
| 353 | Services (A & B) | 2.0% |
| 354 | Flow Measurement Devices | 3.3% |
| PUMPING PLANT | | |
| 361 | Structures & Improvements | 4.0% |
| 362 | Receiving Wells | 4.0% |
| 363 | Electric Pumping Equipment | 10.0% |
| TREATMENT & DISPOSAL PLANT | | |
| 371 | Structures & Improvements | 3.7% |
| 372 | Treatment & Disposal Facilities | 5.0% |
| 372.1 | Oxidation Lagoons | 4.0% |
| 373 | Plant Sewers | 2.5% |
| 374 | Outfall Sewer Lines | 2.0% |
| GENERAL PLANT | | |
| 390 | Structures & Improvements | 2.5% |
| 391 | Office Furniture & Equipment | 5.0% |
| 391.1 | Office Electronic & Computer Equip. | 14.3% |
| 392 | Transportation Equipment | 13.0% |
| 393 | Stores Equipment | 4.0% |
| 394 | Tools, Shop, and Garage Equipment | 5.0% |
| 395 | Laboratory Equipment | 5.0% |
| 396 | Power Operated Equipment | 6.7% |
| 397 | Communication Equipment | 6.7% |

Confluence Rivers Utility Operating Company

SCHEDULE OF DEPRECIATION RATES

(SEWER)

SR-2020-0054

Villa Ridge, Mill Creek, Gladlo, Roy-L, Willows, Majestic Lakes,
Calvey Brook and Auburn Lakes

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATES |
|---------------------------------------|--|---------------------------|
| COLLECTION PLANT | | |
| 311/351 | Structures & Improvements | 4.0% |
| 352.1 | Collection Sewers (Force) | 2.0% |
| 352.2 | Collection Sewers (Gravity) | 2.0% |
| 354 | Services | 2.0% |
| 355 | Flow Measurement Devices | 3.3% |
| PUMPING PLANT | | |
| 361 | Structures and Improvements | 4.0% |
| 362 | Receiving Wells | 4.0% |
| 363 | Electric Pumping Equipment | 10.0% |
| TREATMENT & DISPOSAL PLANT | | |
| 371 | Structures and Improvements | 4.0% |
| 372 | Oxidation Lagoons | 4.0% |
| 373 | Treatment & Disposal Facilities | 5.0% |
| 374 | Plant Sewers | 2.5% |
| 375 | Outfall Sewer Lines | 2.0% |
| GENERAL PLANT | | |
| 390 | Structures and Improvements | 4.0% |
| 391 | Office Furniture & Equipment | 5.0% |
| 391.1 | Office Electronic & Computer Equip. | 14.3% |
| 392 | Transportation Equipment | 13.0% |
| 393 | Other General Equipment/Stores Equipment | 10.0% |
| 394 | Tools/Shop/Garage Equip. | 5.0% |
| 395 | Lab Equipment | 5.0% |
| 396 | Power Operated Equipment | 6.7% |
| 397 | Communication Equipment | 6.7% |

Elm Hills Utility Operating Company
SCHEDULE of DEPRECIATION RATES
(SEWER)
SR-2020-0274

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE | AVERAGE SERVICE LIFE (YEARS) | NET SALVAGE |
|---------------------------------------|-------------------------------------|-------------------|---------------------------------|-------------|
| COLLECTION PLANT | | | | |
| 351 | Structures & Improvements | 4.0% | 27.5 | -10% |
| 352.1 | Collection Sewers (Force) | 2.0% | 50 | 0% |
| 352.2 | Collection Sewers (Gravity) | 2.0% | 50 | 0% |
| 353 | Services | 2.0% | 50 | 0% |
| 354 | Flow Measurement Devices | 3.3% | 30 | 0% |
| PUMPING PLANT | | | | |
| 361 | Structures & Improvements | 4.0% | 27.5 | -10% |
| 362 | Receiving Wells | 4.0% | 26 | -5% |
| 363 | Electric Pumping Equipment | 10.0% | 10 | 0% |
| TREATMENT & DISPOSAL PLANT | | | | |
| 371 | Structures & Improvements | 3.7% | 30 | -10% |
| 372 | Treatment & Disposal Facilities | 5.0% | 22 | -10% |
| 372.1 | Oxidation Lagoons | 4.0% | 40 | -60% |
| 373 | Plant Sewers | 2.5% | 40 | 0% |
| 374 | Outfall Sewer Lines | 2.0% | 50 | 0% |
| GENERAL PLANT | | | | |
| 390 | Structures & Improvements | 2.5% | 44 | -10% |
| 391 | Office Furniture & Equipment | 5.0% | 20 | 0% |
| 391.1 | Office Electronic & Computer Equip. | 14.3% | 7 | 0% |
| 392 | Transportation Equipment | 13.0% | 7 | 9% |
| 393 | Stores Equipment | 4.0% | 25 | 0% |
| 394 | Tools, Shop, and Garage Equipment | 5.0% | 18 | 10% |
| 395 | Laboratory Equipment | 5.0% | 20 | 0% |
| 396 | Power Operated Equipment | 6.7% | 13 | 13% |
| 397 | Communication Equipment | 6.7% | 15 | 0% |

Hillcrest Utility Operating Company, Inc
SCHEDULE of DEPRECIATION RATES
(SEWER)
SR-2016-0065

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE | AVERAGE SERVICE LIFE (YEARS) | NET SALVAGE |
|---------------------------------------|---|----------------------|---------------------------------|-------------|
| COLLECTION PLANT | | | | |
| 352.1 | Collection Sewers (Force) | 2.0% | 50 | 0% |
| 352.2 | Collection Sewers (Gravity) | 2.0% | 50 | 0% |
| 353 | Services (A & B) | 2.0% | 50 | 0% |
| PUMPING PLANT | | | | |
| 363 | Electric Pumping Equipment | 10.0% | 10 | 0% |
| TREATMENT & DISPOSAL PLANT | | | | |
| 371 | Structures & Improvements | 3.7% | 30 | -10% |
| 372 | Treatment & Disposal Facilities | 5.0% | 22 | -10% |
| 372.1 | Oxidation Lagoons | 4.0% | 40 | -60% |
| 373 | Plant Sewers | 2.5% | 40 | 0% |
| 374 | Outfall Sewer Lines | 2.0% | 50 | 0% |
| GENERAL PLANT | | | | |
| 391 | Office Furniture & Equipment | 5.0% | 20 | 0% |
| 391.1 | Office Electronic / Computer Equip./ Software | 14.3% | 7 | 0% |
| 393 | Stores Equipment | 4.0% | 25 | 0% |
| 397 | Communication Equipment | 6.7% | 15 | 0% |

Osage Water Company
DEPRECIATION RATES
(SEWER)
SA-2019-0186

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE | AVERAGE SERVICE LIFE (YEARS) |
|---------------------------|---------------------------------|------------------------------|---|
| 311 | Structures & Improvements | 2.5% | 40 |
| 353 | Other Collection Plant | 2.0% | 50 |
| 363 | Pumping Equipment | 10.0% | 10 |
| 372 | Oxidation Lagoons | 4.0% | 25 |
| 373 | Treatment & Disposal Facilities | 5.0% | 20 |
| 375 | Outfall Sewers | 2.0% | 50 |
| 391 | Office Furniture & Equipment | 5.0% | 20 |
| 396 | Power Operated Equipment | 6.7% | 15 |
| 399 | Other Tangible Plant | 3.0% | 33 |

Confluence Rivers Utility Operating Company
SCHEDULE OF DEPRECIATION RATES
(SEWER)
SA-2019-0300
Port Perry

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | PORT PERRY DEPRECIATION RATES |
|---------------------------------------|--|--|
| COLLECTION PLANT | | |
| 311/351 | Structures & Improvements | 4.0% |
| 352.1 | Collection Sewers (Force) | 2.0% |
| 352.2 | Collection Sewers (Gravity) | 2.0% |
| 354 | Services | 2.0% |
| 355 | Flow Measurement Devices | 3.3% |
| PUMPING PLANT | | |
| 361 | Structures and Improvements | 4.0% |
| 362 | Receiving Wells | 4.0% |
| 363 | Electric Pumping Equipment | 10.0% |
| TREATMENT & DISPOSAL PLANT | | |
| 371 | Structures and Improvements | 4.0% |
| 372 | Oxidation Lagoons | 4.0% |
| 373 | Treatment & Disposal Facilities | 5.0% |
| 374 | Plant Sewers | 2.5% |
| 375 | Outfall Sewer Lines | 2.0% |
| GENERAL PLANT | | |
| 390 | Structures and Improvements | 4.0% |
| 391 | Office Furniture & Equipment | 5.0% |
| 391.1 | Office Electronic & Computer Equip. | 14.3% |
| 392 | Transportation Equipment | 13.0% |
| 393 | Other General Equipment/Stores Equipment | 10.0% |
| 394 | Tools/Shop/Garage Equip. | 5.0% |
| 395 | Lab Equipment | 5.0% |
| 396 | Power Operated Equipment | 6.7% |
| 397 | Communication Equipment | 6.7% |

RACCOON CREEK
SCHEDULE OF DEPRECIATION RATES
(SEWER)
SR-2016-0202

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE | AVERAGE SERVICE LIFE (YEARS) | NET SALVAGE |
|---------------------------------------|-------------------------------------|----------------------|---------------------------------|-------------|
| COLLECTION PLANT | | | | |
| 352.1 | Collection Sewers (Force) | 2.0% | 50 | 0% |
| 352.2 | Collection Sewers (Gravity) | 2.0% | 50 | 0% |
| 353 | Services | 2.0% | 50 | 0% |
| PUMPING PLANT | | | | |
| 362 | Receiving Wells | 4.0% | 26 | -5% |
| 363 | Electric Pumping Equipment | 10.0% | 10 | 0% |
| TREATMENT & DISPOSAL PLANT | | | | |
| 371 | Structures & Improvements | 3.7% | 30 | -10% |
| 372 | Treatment & Disposal Facilities | 5.0% | 22 | -10% |
| 372.1 | Oxidation Lagoons | 4.6% | 22 | -60% |
| 373 | Plant Sewers | 2.5% | 40 | 0% |
| 374 | Outfall Sewer Lines | 2.0% | 50 | 0% |
| GENERAL PLANT | | | | |
| 391 | Office Furniture & Equipment | 5.0% | 20 | 0% |
| 391.1 | Office Electronic & Computer Equip. | 14.3% | 7 | 0% |
| 393 | Stores Equipment | 4.0% | 25 | 0% |
| 394 | Tools, Shop, and Garage Equipment | 5.0% | 18 | 10% |
| 397 | Communication Equipment | 6.7% | 15 | 0% |

Terre Du Lac Utility Company
DEPRECIATION RATES
(SEWER)
SM-2020-0404

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE | AVERAGE SERVICE LIFE (YEARS) | NET SALVAGE |
|-----------------------|--------------------------------------|--------------------------|-------------------------------------|--------------------|
| 300 | Stipulated Plant | 2.5% | 40 | 0% |
| 311 | Structures and Improvements | 2.5% | 44 | -10% |
| 352.1 | Collection Sewers (Force) | 2.0% | 50 | 0% |
| 352.2 | Collection Sewers (Gravity) | 2.0% | 50 | 0% |
| 353 | Services | 2.0% | 50 | 0% |
| 354 | Flow Measurment Devices | 3.3% | 30 | 0% |
| 326 | Receiving Wells | 5.0% | 26 | -5% |
| 363 | Electric Pumping Equipment | 10.0% | 10 | 0% |
| 371 | Treatment Plant Shed | 2.5% | 44 | -10% |
| 372 | Treatment & Disposal Equipment | 5.0% | 22 | -10% |
| 390 | Structure & Improvements Office/Shop | 2.5% | 44 | -10% |
| 391 | Office Furniture and Equipment | 0.0% | | |
| 391.1 | Electronic Office Equipment | 0.0% | | |
| 392 | Transportation Equipment | 13.0% | 7 | 9% |
| 393 | Stores Equipment | 4.0% | 25 | 0% |
| 394 | Tools, Shop, and Garage Equipment | 0.0% | | |
| 395 | Laboratory Equipment | 8.3% | 12 | 0% |
| 396 | Power Operated Equipment | 0.0% | | |
| 397 | Communication Equipment | 0.0% | | |