

ROARK WATER AND SEWER COMPANY

Attachment B - DEPRECIATION RATES

(SEWER)

WO-2011-0213

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT</u>	<u>DEPRECIATION RATE %</u>	<u>AVERAGE SERVICE LIFE (YEARS)</u>
351	Structures & Improvements	2.5%	40
352.1	Collection Sewers (Force)	2.0%	50
352.2	Collection Sewers (Gravity)	2.0%	50
353	Services	2.0%	50
354	Flow Measurement Devices	3.3%	30
362	Receiving Wells & Pump Pits	4.0%	25
363	Pumping Equipment	10.0%	10
372	Treatment & Disposal Facilities	5.0%	20
373	Plant Sewers	2.5%	40
374	Outfall Sewers	2.0%	50
391	Office Furniture & Equipment	5.0%	20
393	Stores Equipment	4.0%	25
394	Tools, Shop, Garage Equipment	5.0%	20