

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

| | | |
|---------------------------------------|---|------------------------------|
| In the Matter of Evergreen Lake Water |) | |
| Company, Inc.'s Small Company Rate |) | <u>Case No. WR-2006-0131</u> |
| Increase |) | |

**NOTICE OF AGREEMENT REGARDING DISPOSITION
OF SMALL COMPANY RATE INCREASE REQUEST**

COMES NOW the Staff of the Missouri Public Service Commission ("Staff"), by and through Counsel, and for its Notice of Agreement Regarding Disposition of Small Company Rate Increase Request states the following to the Missouri Public Service Commission ("Commission").

1. On September 26, 2005¹, Evergreen Lake Water Company, Inc. ("Company") submitted to the Commission revised tariff sheets to implement an increase in its water service rates and charges, and other tariff changes, and the instant case was established.

2. As stated in the Company's tariff filing transmittal letter, the rates and charges, and other tariff changes, contained in the subject revised tariff sheets are based upon a *Unanimous Agreement Regarding Disposition of Small Water Company Rate Increase* ("Disposition Agreement") entered into by the Company, the Staff and the Office of the Public Counsel, which pertains to the small company rate increase request that the Company submitted to the Commission on May 2 (Work I.D. No. QW-2005-0007).

3. Included in the document that is attached hereto and identified as Appendix A are copies of the Disposition Agreement and related attachments that are referenced in the Company's tariff filing transmittal letter.

¹ Unless noted otherwise, all dates herein refer to the year 2005.

WHEREFORE, the Staff respectfully submits the attached information for the Commission's information and consideration in this case.

Respectfully Submitted,

DANA K. JOYCE
General Counsel

/s/ Keith R. Krueger

Keith R. Krueger
Deputy General Counsel
Missouri Bar No. 23857

Attorney for the Staff of the
Missouri Public Service Commission

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Jefferson City, MO 65102
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keith.krueger@psc.mo.gov (e-mail)

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed with first class postage, hand-delivered, transmitted by facsimile or transmitted via e-mail to all counsel and/or parties of record this 30th day of September 2005.

/s/ Keith R. Krueger

APPENDIX A

DISPOSITION AGREEMENT & ATTACHMENTS

CASE NO. WR-2006-0131

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Company/Staff/OPC Disposition Agreement

UNANIMOUS AGREEMENT REGARDING DISPOSITION
OF SMALL WATER COMPANY RATE INCREASE REQUEST

EVERGREEN LAKE WATER COMPANY, INC.

MO PSC WORK I.D. No. QW-2005-0007

BACKGROUND

Evergreen Lake Water Company, Inc. ("Company") initiated the small company rate increase request ("Request") for water service that is the subject of the above-referenced Missouri Public Service Commission ("Commission") tracking file by submitting a letter to the Secretary of the Commission in accordance with the provisions of Commission Rule 4 CSR 240-3.635, Water Utility Small Company Rate Increase Procedure ("Small Company Rate Increase Procedure"). In its request letter, which was received at the Commission's offices on May 2, 2005, the Company set forth its request for an increase of \$9,550 in its total annual water service operating revenues. In its request letter, the Company also stated its understanding that the design of its customer rates, its service charges, its customer service practices, its general business practices and its general tariff provisions would also be reviewed during the Commission Staff's review of the rate increase request, and could thus be the subject of Staff recommendations at the conclusion of the rate increase process. The Company provides service to approximately 42 residential customers.

Upon receipt of the Company's request letter, personnel in the Commission's Data Center entered the letter into the Commission's electronic filing and information system and the system assigned Work I.D. No. QW-2005-0007 to the Request. The Request was then forwarded to the Commission's Water & Sewer Department for processing under the Small Company Rate Increase Procedure.

Pursuant to the provisions of the Small Company Rate Increase Procedure and related internal operating procedures, the Staff of the Commission ("Staff") initiated an audit of the Company's books and records, a review of certain of the Company's general business practices, an inspection of the Company's

facilities and a review of the Company's operation of its facilities. (Hereafter, these activities will be collectively referred to as the Staff's "investigation" of the Company's Request.)

Upon completion of its investigation of the Company's Request, the Staff provided the Company and the Office of the Public Counsel ("OPC") various information regarding the results of the investigation, as well as its initial recommendations for resolution of the Company's Request.

RESOLUTION OF THE COMPANY'S RATE INCREASE REQUEST

Pursuant to negotiations held subsequent to the Company's and the OPC's receipt of the above-referenced information regarding the Staff's investigation of the Company's Request, the Staff, the Company and the OPC hereby state the following agreements:

- (1) That for the purpose of implementing the agreements set out herein, the Company will file tariff revisions with the Commission containing the rates, charges and language set out in the example tariff sheets that are attached hereto as Attachment A.
- (2) That the ratemaking income statement that is attached hereto as Attachment B accurately reflects the Company's annualized revenues generated by its current customer rates, the Company's total annualized cost of providing service and the agreed-upon annualized operating revenue increase of \$4,538.
- (3) That the rates set out in the attached example tariff sheets, the development of which is shown on the rate design worksheet that is attached hereto as Attachment C, are designed to generate revenues sufficient to recover the agreed-upon annualized operating revenue increase of \$4,538, and that the provisions of the attached example tariff sheets also properly reflect all other agreements set out herein, where necessary.
- (4) That the portion of rates established that are related to the purchase of insurance are interim and subject to refund for 120 days.
- (5) That the portion of rates established that are related to the hiring of a part time operator are interim and subject to refund for 120 days.
- (6) That the rates included in the attached example tariff sheets are just and reasonable.
- (7) That the schedule of depreciation rates that is attached hereto as Attachment D should be the prescribed schedule of water plant depreciation rates for the Company, as the depreciation rates set out in that schedule were the rates used by the Staff in its revenue requirement analysis.

- (8) That the Company will make adjustments to its books and records regarding plant-in-service, depreciation reserves and CIAC necessary to reflect the agreed-upon overall revenue requirement.
- (9) That the Company will submit amended entries for its most recently submitted annual report regarding plant-in-service, depreciation reserves and CIAC necessary to reflect the agreed-upon overall revenue requirement.
- (10) That the Company will implement a ten year replacement program for existing meters.
- (11) That the Company will collect signed applications for service from all customers, as required by the Company's tariffs, specifically, P.S.C.MO. No.2, Sheet No. 9, Section (a).
- (12) That the Company will document all customers' complaints and inquiries and retain the information for at least two years, pursuant to Commission rule 4 CSR 240-13.040(5).
- (13) That the Company will maintain customer account cards and a monthly backup disc of computerized Company billing records in a fireproof safe.
- (14) That the Company will establish criteria for discontinuance of service, and discontinue service to those customers meeting the established criteria.
- (15) That the Company will make a reasonable effort to contact the customer 24 hours before discontinuing service, pursuant to Commission rule 4 CSR 240-13.050(7).
- (16) That the above agreements satisfactorily resolve all issues identified by the Staff, the Company and the OPC regarding the Company's Request, except as otherwise specifically stated.

ADDITIONAL MATTERS

Since this Disposition Agreement is between the Staff, the Company and the OPC, the Small Company Rate Increase Procedure does not require that the Company send a notice to its customers regarding the rates and charges that would result from implementation of the provisions of this Disposition Agreement, nor does it provide for a local public hearing, unless the Commission orders otherwise.

Other than the specific conditions agreed upon and expressly set out herein, the terms of this Disposition Agreement reflect compromises between the Staff, the Company and the OPC, and none of the parties have agreed to any particular ratemaking principle in arriving at the amount of the annual operating revenue increase specified herein.

The Company and the OPC acknowledge that the Staff will be making an additional filing with the Commission regarding this matter, with that filing including the following: (a) the Staff's recommendation for approval of the subject tariff revisions, and any other related recommendations; (b) background information regarding the Company's Request and the Staff's investigation thereof; (c) the Staff's audit workpapers; (d) a general overview of the Company, including an overview of the Company's customer service procedures and practices; (e) information regarding the status of the Company's payment of its Commission assessments; (f) the status of the Company's submission of its Commission annual reports; (g) the status of the Company's submission of its Commission annual statement of operating revenues; (h) any other pending cases that the Company may have before the Commission; (i) any recent Notices of Violations issued to the Company by the Missouri Department of Natural Resources; and (j) the status of the Company's corporate standing with the Missouri Secretary of State.

Additionally, the Company and the OPC agree that the Staff shall have the right to provide whatever oral explanation the Commission may request regarding the rate case that will be created when the Company files the tariff revisions called for in this agreement, at any agenda meeting at which that case is noticed to be considered by the Commission. To the extent reasonably practicable, the Staff will provide the Company with advance notice of any such agenda meeting so that it may have the opportunity to also be represented at the meeting.

EFFECTIVE DATE AND SIGNATURES

This Disposition Agreement shall be considered effective as of the date that the Company files the tariff revisions required herein with the Commission.

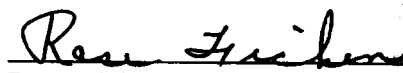
Agreement Signed and Dated:


Dale W. Johansen
Manager – Water & Sewer Department
Missouri Public Service Commission Staff

9/22/05
Date


Lewis Mills
Public Counsel
Office of the Public Counsel

9-22-2005
Date


Rose Ficken
President
Evergreen Lakes Water Company, Inc.

9/19/05
Date

List of Attachments

- Attachment A – Example Tariff Sheets
- Attachment B – Ratemaking Income Statement
- Attachment C – Rate Design Worksheet
- Attachment D – Schedule of Depreciation Rates

Agreement Attachment 1

Example Tariff Sheets

| | | |
|-----------------------------------------------------------------------|---------------------------------------------------------------------------------------|--|
| P.S.C. MO No. 2 | 2nd Revised Sheet No. 4 | |
| Canceling P.S.C. MO No. 2 | 1st Revised Sheet No. 4 | |
| <u>Evergreen Lake Water Company</u> Name of Issuing Company | For: <u>All Certified Area in Franklin County</u> Certificated Service Area | |

| Schedule of Rates | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|------------------------|---|-----------------|------|---------|---|--|----|---------|---|------------------|--|------------------------|---|-----------------|------|---------|---|--|--------|---------|---|------------------|--|------------------------|---|
| <p>Availability:</p> <p style="margin-left: 40px;">The following rates are applicable to all customers adjacent to the company's distribution mains using standard water services:</p> <p>Rate Schedule:</p> <p>Residential:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;">Customer Charge</td> <td style="width: 15%;">5/8"</td> <td style="width: 25%;">\$ 7.71</td> <td style="width: 20%; text-align: right;">+</td> </tr> <tr> <td></td> <td>1"</td> <td>\$18.38</td> <td style="text-align: right;">+</td> </tr> <tr> <td>Commodity Charge</td> <td></td> <td>\$2.037 per 1,000 gal.</td> <td style="text-align: right;">+</td> </tr> </table> <p>Commercial:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;">Customer Charge</td> <td style="width: 15%;">5/8"</td> <td style="width: 25%;">\$ 7.71</td> <td style="width: 20%; text-align: right;">+</td> </tr> <tr> <td></td> <td>1 1/2"</td> <td>\$83.15</td> <td style="text-align: right;">+</td> </tr> <tr> <td>Commodity Charge</td> <td></td> <td>\$2.037 per 1,000 gal.</td> <td style="text-align: right;">+</td> </tr> </table> <p>These rates are exclusive of any gross receipts or franchise taxes.</p> <p><u>Late Charges:</u> *</p> <p style="margin-left: 40px;">Billings will be made and distributed at monthly intervals. Bills will be rendered net, bearing the last date on which payment will then be considered delinquent. The period after which payment will then be considered delinquent is 21 days after rendition of the bill. A charge of \$5.00 or three percent (3%) per month times the unpaid balance, whichever is more, will be added to delinquent amounts.</p> <p style="margin-left: 40px;">* Indicates New Rate or Text + Indicates Changed Rate or Text</p> | | | | Customer Charge | 5/8" | \$ 7.71 | + | | 1" | \$18.38 | + | Commodity Charge | | \$2.037 per 1,000 gal. | + | Customer Charge | 5/8" | \$ 7.71 | + | | 1 1/2" | \$83.15 | + | Commodity Charge | | \$2.037 per 1,000 gal. | + |
| Customer Charge | 5/8" | \$ 7.71 | + | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1" | \$18.38 | + | | | | | | | | | | | | | | | | | | | | | | | | |
| Commodity Charge | | \$2.037 per 1,000 gal. | + | | | | | | | | | | | | | | | | | | | | | | | | |
| Customer Charge | 5/8" | \$ 7.71 | + | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 1/2" | \$83.15 | + | | | | | | | | | | | | | | | | | | | | | | | | |
| Commodity Charge | | \$2.037 per 1,000 gal. | + | | | | | | | | | | | | | | | | | | | | | | | | |

Issue Date: September 27, 2005
Month/Day/Year

Effective Date: October 27, 2005
Month/Day/Year

Issued By: Rose Ficken, President
Name & Title of Issuing Officer

Evergreen Lake Water Company
Company Mailing Address

P.S.C. MO No. 2

Original Sheet No. 4A

Canceling P.S.C. MO No. 2

Evergreen Lake Water Company

Name of Issuing Company

For: All Certified Area in Franklin County

Certificated Service Area

Schedule of Rates, cont'd**Returned Check Charge**

*

A returned check charge of \$20 per check will be paid on all checks returned from the bank for insufficient funds.

Service Charges

| | | |
|----------------------------------------------|----------|---|
| Turn-off/Reconnection Charge (see Rule 7) | \$ 20.00 | + |
|----------------------------------------------|----------|---|

Tap-on Fee

Tap-on fee for meter sizes indicated below:

| | | |
|-----------------------|----------|---|
| 5/8" | \$800.00 | + |
| 1" | \$815.00 | + |
| 1 1/2" | \$825.00 | + |
| 2" single registered | \$850.00 | + |
| 2" compound | \$900.00 | + |
| Over 2" Net Cost Plus | \$ 20.00 | |

* Indicates New Rate or Text

+ Indicates Changed Rate or Text

Issue Date: September 27, 2005
Month/Day/Year

Effective Date: October 27, 2005
Month/Day/Year

Issued By: Rose Ficken, President
Name & Title of Issuing Officer

Evergreen Lake Water Company
Company Mailing Address

P.S.C. MO No. 2

1st Revised Sheet No. 13

Canceling

P.S.C. MO No. 2

Original Revised Sheet No. 13

Evergreen Lake Water Company

Name of Issuing Company

For: All Certified Area in Franklin County

Certificated Service Area

Rules & Regulations Governing the Rendering of Water Service

Rule 7 DISCONTINUANCE OF WATER SERVICE BY COMPANY

(a) The Company reserves the right to shut off services for any of the following reasons:

- (1) For failure to comply with these rules and regulations.
- (2) For nonpayment of utility bill (see Rule 10).
- (3) For resale or redistribution of water service.
- (4) For an unauthorized water connection to Company mains.

(b) In the event that a Customer is in violation of any of these rules and regulations, the Company shall have the right to discontinue service and remove the meter. Discontinuance of service for the above-listed reasons will occur upon ten (10) days' notice by first-class + mail, except that should Company determine such discontinuance may adversely affected the Customer's health or well-being, Company may give up to twenty-one (21) additional days of notice. Service may be discontinued immediately at any time that there is a threat to the health and welfare of other customers or a situation affecting the operation or integrity of the system causing the likelihood of major property damage to the system, the public or the customer's premises.

(c) Discontinuance of service to a unit for any reason shall not prevent the Company from pursuing any lawful remedy by action at law or otherwise for the collection of monies due from the Customer.

(d) In case the Company discontinues its service for any violation of these Rules and Regulations, then any monies due the Company shall become immediately due and payable. Also, a charge of Twenty Dollars and No Cents (\$20.00) shall be made to cover * the cost of turning off, removing and resetting meter and again turning on the service, which fee must be paid before the meter will be reset and water turned on.

(e) The Company has the right to refuse or to discontinue service to any unit to protect itself against fraud or abuse.

* Indicates New Rate or Text

+ Indicates Changed Rate or Text

Issue Date: September 27, 2005
Month/Day/Year

Effective Date: October 27, 2005
Month/Day/Year

Issued By: Rose Ficken, President
Name & Title of Issuing Officer

Evergreen Lake Water Company
Company Mailing Address

1st Revised Sheet No. 14

Canceling

P.S.C. MO No. 2

Original Revised Sheet No. 14

Evergreen Lake Water Company

For: All Certified Area in Franklin County

Name of Issuing Company

Certificated Service Area

Rules & Regulations Governing the Rendering of Water Service

This Sheet Reserved For Future Use

* Indicates New Rate or Text

+ Indicates Changed Rate or Text

Issue Date: September 27, 2005
Month/Day/Year

Effective Date: October 27, 2005
Month/Day/Year

Issued By: Rose Ficken, President
Name & Title of Issuing Officer

Evergreen Lake Water Company
Company Mailing Address

| | | |
|--------------------------------------------|----------------------------------------------------------|--|
| P.S.C. MO No. 2 | 1st Revised Sheet No. 18 | |
| Canceling P.S.C. MO No. 2 | Original Revised Sheet No. 18 | |
| <u>Evergreen Lake Water Company</u> | For: <u>All Certified Area in Franklin County</u> | |
| Name of Issuing Company | Certificated Service Area | |

| |
|-----------------------------------------------------------------------------|
| Rules & Regulations Governing the Rendering of Water Service |
|-----------------------------------------------------------------------------|

Rule 10 BILLS FOR SERVICE (continued)

(e) Bills and notices relating to the Company or its business will be mailed or delivered to the mailing address entered in the Customer's application unless the Company is notified in writing by the Customer of a change in address.

(f) Payments shall be made at the office of the Company or at such other place conveniently located as may be designated by the Company or by ordinary mail. However, payment must be received by the close of business on the date due.

(g) The Company will not be bound by bills rendered under mistake of fact as to the quantity of service rendered or as a result of clerical error.

(h) A separate bill shall be rendered for each Customer with itemization of all water service charges.

(i) The Company shall have the right to render bills monthly and such bills shall be due and payable to it no later than twenty-one (21) calendar days from the date of rendition.

(j) All bills for service shall bear a due date. Bills unpaid after twenty-one (21) days from the date of rendition will be delinquent and the Company shall have the right, ten (10) days after + mailing written notice thereof by first-class mail of discontinuance of service to the last known address, to discontinue all service to such delinquent Customers forthwith, and shall not be required to restore or connect any new service for such delinquent Customers until the
(continued on next page) +

* Indicates New Rate or Text
+ Indicates Changed Rate or Text

Issue Date: September 27, 2005
Month/Day/Year

Effective Date: October 27, 2005
Month/Day/Year

Issued By: Rose Ficken, President
Name & Title of Issuing Officer

Evergreen Lake Water Company
Company Mailing Address

Agreement Attachment 2

Ratemaking Income Statement

EVERGREEN LAKE WATER COMPANY

Rate Making Income Statement-Water

Operating Revenues at Current Rates

| | | | |
|---|---------------------------------|-----------|---------------|
| 1 | Tariffed Rate Revenues * | \$ | 10,542 |
| 2 | Other Operating Revenues * | \$ | 5 |
| 3 | Total Operating Revenues | \$ | 10,547 |

4 * See "Revenues - Current Rates" for Details

| Base | Commodity |
|-----------------|-----------------|
| \$ 2,899 | \$ 7,643 |
| | \$ 5 |
| \$ 2,899 | \$ 7,648 |

Cost of Service

| Item | Amount |
|-----------------------------------------------|------------------|
| 1 Electricity-Pumping | \$ 1,555 |
| 2 Chemicals | \$ 120 |
| 3 Meter Reading | \$ 720 |
| 4 Maintenance Expense-Contract Services | \$ 2,300 |
| 5 System Maintenance/Fees | \$ 200 |
| 6 Alarm System | \$ 228 |
| 7 Administration & General - Salaries | \$ 1,200 |
| 8 Insurance | \$ 1,200 |
| 9 Bank Fees | \$ 24 |
| 10 Professional Services-Accounting | \$ 105 |
| 11 Telephone & Pagers | \$ 312 |
| 12 Postage | \$ 306 |
| 13 Office Supplies | \$ 200 |
| 14 Regulatory Commission Expense | \$ 53 |
| 15 Miscellaneous General Expenses | \$ 45 |
| 16 Sub-Total Operating Expenses | \$ 8,568 |
| 17 Property Taxes | \$ - |
| 18 MO Franchise Taxes | \$ - |
| 19 Employer FICA Taxes | \$ 179 |
| 20 Federal Unemployment Taxes | \$ - |
| 21 State Unemployment Taxes | \$ - |
| 22 State & Federal Income Taxes | \$ - |
| 23 Sub-Total Taxes | \$ 179 |
| 24 Depreciation Expense | \$ 2,624 |
| 25 Amortization of Utility Plant | \$ - |
| 26 Sub-Total Depreciation/Amortization | \$ 2,624 |
| 27 Return on Rate Base | \$ 3,714 |
| 28 Total Cost of Service | \$ 15,085 |

| Base | Commodity |
|-----------------|------------------|
| | \$ 1,555 |
| | \$ 120 |
| \$ 720 | |
| | \$ 2,300 |
| | \$ 200 |
| | \$ 228 |
| \$ 1,200 | |
| \$ 1,200 | |
| \$ 24 | |
| \$ 105 | |
| \$ 156.0 | \$ 156 |
| \$ 306 | |
| \$ 200 | |
| \$ 26.50 | \$ 26.50 |
| 45 | |
| \$ 3,983 | \$ 4,586 |
| | |
| \$ 179 | |
| \$ - | \$ - |
| \$ 179 | \$ - |
| 204 | \$ 2,420 |
| \$ - | \$ - |
| \$ 204 | \$ 2,420 |
| \$ 520 | \$ 3,194 |
| \$ 4,886 | \$ 10,200 |

| | | | |
|----|----------------------------------------|-----------|--------------|
| 25 | Overall Revenue Increase Needed | \$ | 4,538 |
|----|----------------------------------------|-----------|--------------|

| | |
|-----------------|-----------------|
| \$ 1,987 | \$ 2,552 |
|-----------------|-----------------|

Agreement Attachment 3

Rate Design Worksheet

EVERGREEN LAKE WATER COMPANY

Development of Tariffed Rates-Water

Agreement is to increase currently tariffed rates

| | |
|-----------------------------------------------------|------------------|
| Revenues Generated by Current Tariffed Rates | \$ 10,542 |
| Agreed-Upon Overall Revenue Increase | \$ 4,538 |
| Percentage Increase Needed | 43.050% |

| | |
|---------------------------------------------|----------------|
| Revenue Requirement Base (Service Charge): | \$ 4,885.50 |
| Customer Equivalents | 77 |
| Service charge before commercial adjustment | \$ 5.29 |
| commercial (5.29 + (34x2.29)) | \$ 83.15 |
| residential | \$ 7.71 |
| Revenue Requirement Commodity (Usage): | \$ 10,195 |
| Total Annualized Commodity Gallons: | 4962.944 |
| Usage Rate: | \$ 2.05 |

Metered Customer Rates

| Meter Size | Current Service Charge | Proposed Service Charge | Current Usage Rate | Proposed Usage Rate |
|-------------------|-------------------------------|--------------------------------|---------------------------|----------------------------|
| 3/4" | \$ 5.14 | \$ 7.71 | \$ 1.540 | \$ 2.054 |
| 1" | \$ 12.85 | \$ 18.38 | \$ 1.540 | \$ 2.054 |
| 1 1/2" | \$ 25.69 | \$ 83.15 | \$ 1.540 | \$ 2.054 |

Agreement Attachment 4

Schedule of Depreciation Rates

EVERGREEN LAKE WATER COMPANY
DEPRECIATION RATES
(WATER)
QW-2005-0007

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DEPRECIATION RATE | AVERAGE SERVICE LIFE (YEARS) |
|---------------------------|--------------------------------------|------------------------------|-----------------------------------------|
| 314 | Wells & Springs | 2.0% | 50 |
| 321 | Structures & Improvements | 0.0% | fully depreciated |
| 325 | Electric Pumping Equipment | 10.0% | 10 |
| 342 | Distribution Reservoirs & Standpipes | 2.5% | 40 |
| 343 | Transmission & Distribution Mains | 2.0% | 50 |
| 346 | Meters | 0.0% | fully depreciated |