

Indian Hills Utility Operating Company

SCHEDULE of DEPRECIATION RATES

(WATER Class A & B)

WR-2017-0259 Attachment A

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>DEPRECIATION RATE</u>	<u>AVERAGE SERVICE LIFE (YEARS)</u>	<u>NET SALVAGE</u>
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, Polymer	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 and Computer Equip.	14.3%	7	0%
394	Tools, Shop, Garage Equipment	5.0%	18	10%
396	Power Operated Equipment	6.7%	13	13%