

**ELM HILLS UTILITY OPERATING COMPANY**  
**SCHEDULE of DEPRECIATION RATES**  
**SM-2017-0150**

**Water Depreciation Rates**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
<b>Source of Supply</b>				
311	Structures & Improvements	2.50%	44	-10%
314	Wells & Springs	2.00%	55	-8%
<b>Pumping Plant</b>				
321	Structures & Improvements	2.50%	44	-10%
325	Electric Pumping Equipment	10.00%	12	-20%
<b>Transmission and Distribution</b>				
342	Distribution Reservoirs & Standpipes	2.50%	42	-5%
343	Transmission & Distribution Mains	2.00%	50	0%
345	Services	2.50%	40	0%
346	Meters	10.00%	10	0%
347	Meter Installations	2.50%	40	0%
348	Hydrants	2.00%	50	0%
<b>General Plant</b>				
390	Structures & Improvements	2.50%	44	-10%
391	Office Furniture & Equipment	5.00%	20	0%
391.1	Office Electronic & Computer Equip.	14.30%	7	0%
392	Transportation Equipment	13.00%	7	9%
393	Stores Equipment	4.00%	25	0%
394	Tools, Shop, Garage Equipment	5.00%	18	10%
395	Laboratory Equipment	5.00%	20	0%
396	Power Operated Equipment	6.70%	13	13%
397	Communication Equipment	6.70%	15	0%

**ATTACHMENT A**

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**Sewer Depreciation Rates**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
<b>Collection Plant</b>				
351	Structures & Improvements	4.00%	27.5	-10%
352	Collection Sewers	2.00%	50	0%
353	Services to Customers	2.00%	50	0%
<b>Pumping Plant</b>				
362	Receiving Wells	4.00%	26	-5%
363	Electric Pumping Equipment	10.00%	10	0%
<b>Treatment &amp; Disposal Plant</b>				
372.1	Oxidation Lagoons	4.00%	40	-60%
372.2	Treatment & Disposal Equipment	5.00%	22	-10%
373	Plant Sewers	2.50%	40	0%
374	Outfall Sewer Lines	2.00%	50	0%
<b>General Plant</b>				
390	Structures & Improvements	2.50%	44	-10%
391	Office Furniture & Equipment	5.00%	20	0%
391.1	Office Electronic & Computer Equip.	14.30%	7	0%
392	Transportation Equipment	13.00%	7	9%
393	Stores Equipment	4.00%	25	0%
394	Tools, Shop, Garage Equipment	5.00%	18	10%
395	Laboratory Equipment	5.00%	20	0%
396	Power Operated Equipment	6.70%	13	13%
397	Communication Equipment	6.70%	15	0%