

Elm Hills Utility Operating Company

SCHEDULE of DEPRECIATION RATES

(SEWER Class A & B)

SA-2022-0014 Attachment C

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>DEPRECIATION RATE</u>
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%