

ROARK WATER AND SEWER COMPANY
Attachment A - DEPRECIATION RATES

(WATER)

WO-2011-0213

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT</u>	<u>DEPRECIATION RATE %</u>	<u>AVERAGE SERVICE LIFE (YEARS)</u>
311	Structures & Improvements	2.50%	40
314	Wells & Springs	2.00%	50
325	Electric Pumping Equipment	10.00%	10
332	Water Treatment Equipment	2.90%	35
342	Distribution Reservoirs & Standpipes	2.50%	40
343	Transmission & Distribution Mains	2.00%	50
345	Services	2.50%	40
346.1	Meters	5.00%	20
347.1	Meter Installations	2.50%	40
348	Hydrants	2.00%	50
390	Structures & Improvements	2.50%	40
391	Office Furniture & Equipment	5.00%	20
393	Stores Equipment	4.00%	25
394	Tools, Shop, Garage Equipment	5.00%	20
397	Communication Equipment	6.67%	15