

Aqua Missouri, Inc.

DEPRECIATION RATES (WATER)

QW-2005-0009 & QW-2005-0011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
311	Structures & Improvements	2.5%	40	
312	Collecting & Impounding Reservoirs	2.0%	50	
314	Wells & Springs	2.0%	50	
316	Supply Mains	2.0%	50	
325	Electric Pumping Equipment	10.0%	10	
328	Other Pumping Equipment	4.0%	25	
331	Structures & Improvements	2.5%	40	
332	Water Treatment Equipment	2.9%	35	
341	Structures & Improvements	2.5%	40	
342	Distribution Reservoirs & Standpipes	2.5%	40	
343	Transmission & Distribution Mains	2.0%	50	
345	Services	2.5%	40	
346	Meters	10.0%	10	
348	Hydrants	2.0%	50	
391	Office Furniture & Equipment	5.0%	20	
392	Transportation Equipment	13.0%	7	9%
394	Tools, Shop, Garage Equipment	5.0%	20	
395	Laboratory Equipment	5.0%	20	
396	Power Operated Equipment	6.7%	15	
398	Miscellaneous Equipment	5.0%	20	

APPENDIX A-1

Aqua Missouri, Inc. RU

DEPRECIATION RATES

(WATER)

WR-2010-0025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
<u>SOURCE OF SUPPLY PLANT</u>				
311	Structures & Improvements	2.5%	40	0%
312	Collection & Impound Reservoirs	2.0%	50	0%
314	Wells & Springs	2.0%	50	0%
316	Supply Mains	2.0%	50	0%
<u>PUMPING PLANT</u>				
325	Electric Pumping Equipment	10.0%	10	0%
<u>WATER TREATMENT PLANT</u>				
331	Structures & Improvements	2.5%	40	0%
332	Water Treatment Equipment	2.9%	35	0%
<u>TRANSMISSION & DISTRIBUTION PLANT</u>				
341	Structures & Improvements	2.5%	40	0%
342	Distribution Reservoirs & Standpipes	2.5%	40	0%
343	Transmission & Distribution Mains	2.0%	50	0%
345	Services	2.5%	40	0%
346	Meters	10.0%	10	0%
347	Meter Installations	2.5%	40	0%
348	Hydrants	2.0%	50	0%
<u>GENERAL PLANT (INCLUDING ADMINISTRATION PLANT)</u>				
390	Structures & Improvements	2.5%	40	0%
391	Office Furniture & Equipment	5.0%	20	0%
391.1	Office Computers & Equipment	14.3%	7	0%
392	Transportation Equipment	13.0%	7	9%
394	Tools, Shop, Garage Equipment	5.0%	20	0%
395	Laboratory Equipment	5.0%	20	0%
396	Power Operated Equipment	6.7%	15	0%
397	Communications Equipment	6.7%	15	0%
398	Miscellaneous Equipment	5.0%	20	0%

APPENDIX A-2

Aqua Missouri, Inc. (CU)

DEPRECIATION RATES

(WATER)

WR-2010-0027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
<u>SOURCE OF SUPPLY PLANT</u>				
311	Structures & Improvements	2.5%	40	0%
312	Collection & Impound Reservoirs	2.0%	50	0%
314	Wells & Springs	2.0%	50	0%
316	Supply Mains	2.0%	50	0%
<u>PUMPING PLANT</u>				
321	Structures and Improvements	2.5%	40	0%
325	Electric Pumping Equipment	10.0%	10	0%
328	Other Pumping Equipment	4.0%	25	0%
<u>WATER TREATMENT PLANT</u>				
331	Structures & Improvements	2.5%	40	0%
332	Water Treatment Equipment	2.9%	35	0%
<u>TRANSMISSION & DISTRIBUTION PLANT</u>				
341	Structures & Improvements	2.5%	40	0%
342	Distribution Reservoirs & Standpipes	2.5%	40	0%
343	Transmission & Distribution Mains	2.0%	50	0%
345	Services	2.5%	40	0%
346	Meters	10.0%	10	0%
347	Meter Installations	2.5%	40	0%
348	Hydrants	2.0%	50	0%
349	Other Transmission & Distribution Plant	2.5%	40	0%
<u>GENERAL PLANT (INCLUDING ADMINISTRATION PLANT)</u>				
390	Structures & Improvements	2.5%	40	0%
391	Office Furniture & Equipment	5.0%	20	0%
391.1	Office Computers & Equipment	14.3%	7	0%
392	Transportation Equipment	13.0%	7	9%
394	Tools, Shop, Garage Equipment	5.0%	20	0%
395	Laboratory Equipment	5.0%	20	0%
396	Power Operated Equipment	6.7%	15	0%
397	Communications Equipment	6.7%	15	0%
398	Miscellaneous Equipment	5.0%	20	0%
399	Other Tangible Property	5.0%	20	0%

APPENDIX A-3

Aqua Missouri, Inc. (Development)

DEPRECIATION RATES

(SEWER)

SR-2010-0023

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
311	Structures & Improvements	2.5%	40	0%
351	Structures & Improvements	2.5%	40	0%
352.1	Collection Sewers (Force)	2.0%	50	0%
352.2	Collection Sewers (Gravity)	2.0%	50	0%
353	Services to Customers	2.5%	40	0%
354	Flow Measurement Devices	3.3%	30	0%
362	Receiving Wells	4.0%	25	0%
363	Electric Pumping Equipment	10.0%	10	0%
371	Structures & Improvements	2.5%	40	0%
372	Oxidation Lagoons	4.0%	25	0%
373	Treatment & Disposal Equipment	2.5%	40	0%
374	Plant Sewers	2.5%	40	0%
375	Other Treatment & Disposal Plt. Equip.	2.0%	50	0%
390	Structures & Improvements	2.5%	40	0%
391	Office Furniture & Equipment	5.0%	20	0%
391.1	Office Computers & Equipment	14.3%	7	0%
392	Transportation Equipment	13.0%	7	9%
393	Stores Equipment	4.0%	25	0%
394	Tools, Shop, Garage Equipment	5.0%	20	0%
395	Laboratory Equipment	5.0%	20	0%
399	Other Tangible Property	5.0%	20	0%

APPENDIX B-1

Aqua Missouri, Inc. (CU)

DEPRECIATION RATES

(SEWER)

SR-2010-0026

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
311	Structures & Improvements	2.5%	40	0%
351	Structures & Improvements	2.5%	40	0%
352.1	Collection Sewers (Force)	2.0%	50	0%
352.2	Collection Sewers (Gravity)	2.0%	50	0%
353	Services to Customers	2.5%	40	0%
354	Flow Measurement Devices	3.3%	30	0%
362	Receiving Wells	4.0%	25	0%
363	Electric Pumping Equipment	10.0%	10	0%
371	Structures & Improvements	2.5%	40	0%
372	Oxidation Lagoons	4.0%	25	0%
373	Treatment & Disposal Equipment	2.5%	40	0%
374	Plant Sewers	2.5%	40	0%
375	Other Treatment & Disposal Plt. Equip.	2.0%	50	0%
390	Structures & Improvements	2.5%	40	0%
391	Office Furniture & Equipment	5.0%	20	0%
391.1	Office Computers & Equipment	14.3%	7	0%
392	Transportation Equipment	13.0%	7	9%
393	Stores Equipment	4.0%	25	0%
394	Tools, Shop, Garage Equipment	5.0%	20	0%
395	Laboratory Equipment	5.0%	20	0%
399	Other Tangible Property	5.0%	20	0%

APPENDIX B-2

CASE NOS. WO-2011-0168 and SO-2011-0169
PURCHASE PRICE AND REGULATORY TREATMENT

	Description	Rate Base
1	Gross investment in assets in service	7,643,385
2	Construction work in process	0
3	Less accumulated depreciation on those assets	(1,763,428)
4	Less contributions in aid of construction	(2,730,908)
5	Plus accumulated amortization on contributions in aid of construction	649,584
6	Less \$125,000 for future sludge removal	0
7	Less Taos Assets	(250,000)
8	Plus the value of tank painting amortization allowed in rates	0
9	Assets not used for utility purposes	(10,000)
10	Assets definitively excluded from rates in prior cases	(143,591)
11	Associated depreciation reserve	6,410
12	Aqua corporate assets which will not be used after the transfer	(395,983)
13	Associated depreciation reserve	126,137
14	Total	<u><u>3,131,607</u></u>

APPENDIX C