

Appendix B
Missouri-American Water Company WR-2010-0131
Annual Depreciation Rates

Account Number	<u>WATER</u> Account Description	Whole Life Depreciation Rate (%)	Recommended		
			Average Service Life (Years)	Iowa Curve	Net Salvage
<u>SOURCE OF SUPPLY PLANT</u>					
311.00	Structures and Improvements	2.36%	55	R4	-30.00%
312.00	Collecting and Impounding Reservoirs	1.25%	80	R2.5	0.00%
313.00	Lake, River, and Other Intakes	1.77%	65	R1.5	-15.00%
314.00	Wells and Springs	1.82%	55	R2.5	0.00%
315.00	Infiltration Galleries and Tunnels	1.67%	60	R2.5	0.00%
316.00	Supply Mains	1.79%	70	R3	-25.00%
317.00	Miscellaneous Source of Supply-Other	4.00%	25	SQ	0.00%
<u>PUMPING PLANT</u>					
321.00	Structures and Improvements	1.80%	75	R2.5	-35.00%
322.00	Boiler Plant Equipment	2.22%	45	R4	0.00%
323.00	Power Generation Equipment	2.00%	50	R3	0.00%
324.00	Pumping Equipment	2.62%	42	R1.5	-10.00%
<u>WATER TREATMENT PLANT</u>					
331.00	Structures and Improvements	1.69%	80	R3	-35.00%
332.00	Water Treatment Equipment	2.89%	45	R2.5	-30.00%
333.00	Miscellaneous Water Treatment-Other	3.33%	30	SQ	0.00%
<u>TRANSMISSION & DISTRIBUTION PLANT</u>					
341.00	Structures and Improvements	2.40%	50	R2.5	-20.00%
341.10	Structures and Improvements-Special Crossing	N/A	N/A	N/A	N/A
342.00	Distribution Reservoirs & Standpipes	2.25%	60	R3	-35.00%
343.00	Mains-Transmission & Distribution	1.39%	90	R2.5	-25.00%
344.00	Mains-Fire	1.56%	80	S1	-25.00%
345.00	Services	2.92%	65	S0.5	-90.00%
346.00	Meters	2.40%	40	R1	4.00%
347.00	Meter Installations	N/A	N/A	N/A	N/A
348.00	Fire Hydrants	1.85%	65	R1.5	-20.00%
349.00	Miscellaneous Transmission & Distribution-Other	2.00%	50	R3	0.00%
<u>GENERAL PLANT</u>					
390.00	Structures and Improvements-Shop and Garage	2.40%	50	R3	-20.00%
390.10	Structures and Improvements-Office Buildings	2.40%	50	R1	-20.00%
390.30	Structures and Improvements-Miscellaneous	2.40%	50	R2.5	-20.00%
390.90	Structures and Improvements-Leasehold	5.00%	20	R4	0.00%
391.00	Office Furniture	5.00%	20		0.00%
391.20	Computer Hardware	20.00%	5		0.00%
391.25	Computer Software	20.00%	5		0.00%
391.30	Other Office Equipment	6.67%	15		0.00%
392.10	Transportation Equipment-Light Trucks	11.25%	8	L1.5	10.00%
392.20	Transportation Equipment-Heavy Trucks	10.00%	9	L2	10.00%
392.30	Transportation Equipment-Autos	18.00%	5	L2	10.00%
392.40	Transportation Equipment-Other	5.67%	15	S2.5	15.00%
393.00	Stores Equipment	4.00%	25		0.00%
394.00	Tools, Shop, and Garage Equipment	5.00%	20		0.00%
395.00	Laboratory Equipment	6.67%	15		0.00%
396.00	Power Operated Equipment	7.73%	11	L1.5	15.00%
397.10	Communications Equipment-Non-Telephone	6.67%	15		0.00%
397.20	Communications Equipment-Telephone	10.00%	10		0.00%
398.00	Miscellaneous Equipment	6.67%	15		0.00%
399.00	Other Tangible Equipment	5.00%	20		0.00%