

LIBERTY UTILITIES
SCHEDULE of DEPRECIATION RATES
SEWER
WR-2024-0104

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
Source of Supply				
351	Structures & Improvements	2.50%	44	-10.00%
352.1	Collection Sewers (Force)	2.00%	50	0.00%
352.2	Collection Sewers (Gravity)	2.00%	50	0.00%
353	Services to Customers	2.00%	50	0.00%
354	Flow Measurement Devices	3.30%	30	0.00%
355	Flow Measurement Installation	3.30%	30	0.00%
Pumping Plant				
361	Structures & Improvements	4.00%	27.5	-10.00%
362	Receiving Wells	4.00%	25	-5.00%
363	Electric Pumping Equipment	10.00%	10	0.00%
Treatment & Disposal Plant				
371	Structures & Improvements	3.70%	30	-10.00%
372	Treatment & Disposal Equipment	5.00%	22	-10.00%
372.1	Oxidation Lagoons	4.00%	40	-60.00%
373	Plant Sewers	5.00%	20	0.00%
374	Outfall Sewer Lines	2.00%	50	0.00%
General Plant				
390	Structures & Improvements	2.50%	40	0.00%
391	Office Furniture & Equipment	5.00%	20	0.00%
391.1	Electronics & Computer Equipment	14.30%	7	0.00%
392	Transportation Equipment	13.00%	7	9.00%
393	Stores Equipment	4.00%	25	0.00%
394	Tools, Shop, & Garage Equipment	5.00%	18	10.00%
395	Laboratory Equipment	5.00%	20	0.00%
396	Power Operated Equipment	6.70%	13	13.00%
397	Communication Equipment	6.70%	15	0.00%
399	Other Tangible Property	5.00%	20	0.00%
Shared Services				
390	Structures & Improvements - Corporate	2.50%	40	0.00%
391	Office Furniture & Equipment - Corporate	5.00%	20	0.00%

392.1	Transportation Equipment (<12,000 lbs) - Corporate	9.40%	10	6.00%
394	Tools, Shop, & Garage Equipment	5.00%	20	0.00%
398	Miscellaneous Equipment - Corporate	5.00%	20	0.00%
399	Other Tangible Property - Corporate	14.29%	7	0.00%
399.1	Other Tangible Property - Servers H/W - Corporate	20.00%	5	0.00%
399.3	Other Tangible Property - Network H/W - Corporate	14.29%	7	0.00%
399.4	Other Tangible Property - PC Hardware - Corporate	20.00%	5	0.00%
399.5	Other Tangible Property - Software - Corporate	14.29%	7	0.00%

LIBERTY UTILITIES
SCHEDULE of DEPRECIATION RATES
WATER
WR-2024-0104

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
	Source of Supply			
311	Structures & Improvements	2.50%	40	-10.00%
314	Wells & Springs	2.00%	55	-8.00%
316	Supply Mains	2.00%	50	0.00%
	Pumping Plant			
321	Structures & Improvements	2.50%	40	-10.00%
323	Other Power Production Equipment	4.00%		
325	Electric Pumping Equipment	10.00%	10	0.00%
325.1	Submersible Pumping Equipment	10.00%	12	-20.00%
325.2	High Service or Booster Pumping Equipment	6.70%	15	0.00%
328	Other Pumping Equipment	4.00%	25	0.00%
	Water Treatment Plant			
331	Structures & Improvements	2.50%	44	
332	Water Treatment Equipment	2.90%	35	0.00%
332.2	Chemical Feeders	2.90%		
	Transmission & Distribution Plant			
341	Structures & Improvements	2.90%	44	-10.00%
342	Distribution Reservoirs & Standpipes	2.50%	40	-5.00%
343	Transmission & Distribution Mains	2.00%	50	0.00%
345	Services	2.50%	40	0.00%
346	Meters	10.00%	20	0.00%
346.1	Meters	10.00%	10	0.00%
347	Meter Installations	2.50%	40	0.00%
348	Hydrants	2.00%	50	0.00%
	General Plant			
390	Structures & Improvements	2.50%	44	-10.00%
391	Office Furniture & Equipment	5.00%	20	0.00%
391.1	Electronic & Computer Equipment	14.30%	7	0.00%
392	Transportation Equipment	13.00%	7	9.00%
393	Stores Equipment	4.00%	25	0.00%
394	Tools, Shop, & Garage Equipment	5.00%	18	10.00%

395	Laboratory Equipment	5.00%	20	0.00%
396	Power Operated Equipment	6.70%	13	13.00%
397	Communication Equipment	6.70%	15	0.00%
398	Miscellaneous Equipment	6.43%		
399	Other Tangible Property	5.00%	20	0.00%
Shared Services				
390	Structures & Improvements - Corporate	2.50%	40	0.00%
391	Office Furniture & Equipment - Corporate	5.00%	20	0.00%
392.1	Transportation Equipment (<12,000 lbs) - Corporate	9.40%	10	6.00%
394	Tools, Shop, & Garage Equipment	5.00%	20	0.00%
398	Miscellaneous Equipment - Corporate	5.00%	20	0.00%
399	Other Tangible Plant - Corporate	14.29%	7	0.00%
399.1	Other Tangible Plant - Servers H/W - Corporate	20.00%	5	0.00%
399.3	Other Tangible Property - Network H/W - Corporate	14.29%	7	0.00%
399.4	Other Tangible Property - PC Hardware - Corporate	20.00%	5	0.00%
399.5	Other Tangible Property - Software - Corporate	14.29%	7	0.00%