FIGURE 1

Typical Average Service Lives,
Salvage Rates, and Depreciation Rates

Small Water Utilities

| Source of Supply Plant Source of Supply Plant Source of Supply Plant | NARUC Account | | Average Service Life <u>a</u> / | Net Salvage | Depreciation Rate |
|--|--|--|--|----------------|--|
| Structures and Improvements 35-40 2.9-2.1 | Number | Class of Plant | Years | Percent | Percent |
| Collecting & Impounding Reservoirs 30-75 2.0-1.2 | | Source of Supply Plant | | | |
| 321 Structures and Improvements 35-40 2.9-2.8 | 312 313 314 315 316 | Collecting & Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Galleries and Tunnels Supply Mains | 50-75 35-45 25-35 25-50 50-75 | | 2.9-2.5 2.0-1.3 2.9-2.2 4.0-2.9 4.0-2.0 2.0-1.3 3.3-2.5 |
| 324-7 | | Pumping Plant | | | |
| Structures and Improvements 35-40 2.9-2.8 | 324-7 | Pumping Equipment | 20 | | |
| Transmission and Distribution Plant 20-35 5.0-2.5 | | Water Treatment Plant | | | |
| Structures and Improvements 35-40 2.9-2.5 | | | | | 2.9-2.5 5.0-2.9 |
| 342 Reservoirs and Tanks 30-60 3.3-1.7 343 Transmission and Distribution Mains 50-75 2.0-1.3 344 Fire Mains 50-75 2.0-1.3 345 Services 30-50 3.3-2.0 346 Meters 35-45 10 2.6-2.0 347 Meter Installations 40-50 2.5-2.0 348 Hydrants 40-60 5 2.4-1.0 General Plant 390 Structures & Improvements 35-40 2.9-2.0 391 Office Furniture and Equipment 20-25 5 4.8-3.0 392 Transportation Equipment 7 10 12.9 393 Stores Equipment 20 5.0 394 Tools, Shop & Garage Equipment 15-20 5 6.3-4.0 395 Laboratory Equipment 10-15 10 9.0-6.0 396 Power Operated Equipment 10-15 10 9.0-6.0 397 Communication Equipment 10 10 9.0-6.0 | | Transmission and Distribution Plant | | | |
| 390 Structures & Improvements 35-40 2.9-2.8 391 Office Furniture and Equipment 20-25 5 4.8-3.8 392 Transportation Equipment 7 10 12.9 393 Stores Equipment 20 5.0 394 Tools, Shop & Garage Equipment 15-20 5 6.3-4.8 395 Laboratory Equipment 15-20 6.7-5.0 396 Power Operated Equipment 10-15 10 9.0-6.0 397 Communication Equipment 10 10 | 342 343 344 345 346 347 | Reservoirs and Tanks Transmission and Distribution Mains Fire Mains Services Meters Meter Installations | 30-60 50-75 50-75 30-50 35-45 40-50 | | 2.9-2.5 3.3-1.7 2.0-1.3 2.0-1.3 3.3-2.0 2.6-2.0 2.5-2.0 2.4-1.6 |
| 391 Office Furniture and Equipment 20-25 5 4.8-3.8 392 Transportation Equipment 7 10 12.9 393 Stores Equipment 20 5.0 394 Tools, Shop & Garage Equipment 15-20 5 6.3-4.8 395 Laboratory Equipment 15-20 6.7-5.0 396 Power Operated Equipment 10-15 10 9.0-6.0 397 Communication Equipment 10 10 30 | | General Plant | | | |
| EVUI | 391 392 393 394 395 396 | Office Furniture and Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment | 20-25 7 20 15-20 15-20 10-15 | 10 5 10 | |
| a/ These lives are intended as a guide; longer or shorter lives should be a | | A CONTRACTOR OF THE CONTRACTOR | | | |

<u>a</u>/ These lives are intended as a guide; longer or shorter lives sho be used where conditions warrant.

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