

WATER COMPANIES
CLASS A - \$1,000,000 or more
Class B - \$200,000 to \$999,999

2021
ANNUAL REPORT

Report Year Ended: December 31, 2021

Registered Name of Business on file with Commission

Cascadia Water, LLC dba:

Official Physical Address

18181 State Route 525

City	State	ZIP Code
Freeland	WA	98249

Official Email Address

info@cascadiawater.com

Official Mailing Address

X if same as above
PO Box 549

City	State	Zip Code
Freeland	WA	98249

Telephone	Fax
360-331-7388	<input type="text"/>

Official Email Address info@cascadiawater.com
Company Website www.cascadiawater.com

NOTE: If any information listed above has been updated, you must immediately inform the UTC.
Please send updates to records@utc.wa.gov

Inquiries concerning this Annual Report should be addressed to:

Name:	Amy Lehman		
Title:	Office Manager		
Address:	PO Box 549		
City:	Freeland		
State:	WA	Zip Code:	98249
Telephone:	360-331-7388		
Email:	amy@cascadiawater.com		



REPORT MUST BE RECEIVED NO LATER THAN: May 1, 2022

NOTE: If May 1 falls on a weekend, unless you are filing your report and making your payment electronically, you **must** make sure your report and payment reaches the UTC offices the business day **before** May 1.

FREQUENTLY ASKED QUESTIONS, RULES, LAWS, INSTRUCTIONS, AND INFORMATION

Commission Authority

The purpose of this form is to collect financial and operational information from water companies regulated by the Washington Utilities and Transportation Commission (UTC). This is a non-confidential report. The UTC's authority for requiring this report is found in RCW 80.04.080. To view the UTC's authority requiring this report, visit the following site:

[The Washington State Legislature - 80.04.080](#)

Please note that annual reports are subject to further investigation.

Certification

An authorized officer, partner or owner must sign the Annual Report Certification. Unsigned reports are considered incomplete and may be subject to penalties.

Regulatory Fees

Regulatory fees are set by UTC order A-140166.

Deadlines

All water companies regulated by the UTC are required to complete this form. Failure to properly complete all schedules will result in the report being considered incomplete. A completed report AND regulatory fee payment must be received by the UTC no later than May 1. **Please note**, if May 1 falls on a weekend, unless you are filing your report and making your payment electronically, you **must** make sure your report and payment reaches the UTC offices the business day **before** May 1.

Late Fees and Interest

Companies who don't pay their regulatory fee by the deadline will owe a late fee and could owe interest.

After May 1: 2% late fee on balance due.

After May 31: 2% late fee on balance due and 1% interest fee for each month after May 31.

Penalties

You will owe a penalty if you don't file a complete annual report and pay your company's regulatory fee by the May 1 deadline, this is in addition to any late fees. Late fees and penalties are **not** the same thing.

The following penalties apply for filing and paying late:

1 to 30 days late = \$250 penalty

31 to 60 days late = \$500 penalty

61 to 90 days late = \$1,000 penalty

[RCW 80.04.080\(2\)\(a\) sets penalty amounts](#)

Extension Requests

You may file a written request for an extension to file the completed annual report; however, **the UTC will not extend the deadline for paying your regulatory fee**. Extension requests must be filed with the UTC no later than **April 15**, must state a valid reason explaining why the extension is needed, and must identify a date the report will be filed with the UTC.

Extension requests can be sent to:

annualreports@utc.wa.gov

The UTC will:

Consider extension requests at the last open meeting in April.

The commissioners will grant or deny extension requests.

Notify the company of the commission's decision.

Confidential Status

Companies regulated under RCW Title 80, including water companies, may claim certain information in this report as confidential.

The regulatory fee calculation schedule is **not** a confidential document and will not be treated as confidential under the rule.

To apply confidential treatment, the company must properly mark confidential documents as described in WAC 480-07-160.

The company must:

1. Submit a cover letter requesting confidential treatment stating the basis for confidential treatment.
2. Submit a confidential report placing the wording "Shaded information is designated as confidential per WAC 480-07-160" at the top of the cover page and each page containing confidential information.
3. Submit a redacted report by placing the wording "REDACTED" on the top of the cover page and each page containing redacted information.

[Click here to view the confidential requirements in WAC 480-07-160](#)

Completing Information

Do NOT leave fields blank or the report will be considered incomplete.

Instead, if the field does not apply:

Enter "0" for numeric fields.

Enter "N/A" for non-applicable text fields

Electronic Filing and Payment

UTC rules require that annual reports must be electronically filed using the UTC's E-filing system available on our website.

To submit a report and make your payment online visit:

[The UTC's Annual Report Page](#)

Staff Contact

Rachel Stark at (360) 664-1272 or

annualreports@utc.wa.gov

OWNERSHIP			
Instructions:			
- List the first name (or Company Name), last name (or State of Registration), title, and percentage of all owners holding directly or indirectly five percent or greater of voting securities of the Company. - Group all owners holding less than five percent as 'Other Owners'. - Represent Percentage in decimal form (e.g., 80% is entered as 0.8000).			
First Name (or Company)	Last Name (or State Registered)	Title	Ownership
NW Natural Water of Washington, L	Washington		100.0000
Other Owner's holding less than 0.0500 (5%) individually			

Industry Specific Information

Emergency Contact Information			
Continue filling out in the same format until all personnel are represented.			
Title	Name	Principal Business Address	Phone #
Certified Water Manager	Adam Lehman, Dale Metzger, Jeff Breilein	18181 State Route 525, Freeland, WA 98249	360-774-1888, 360-477-9704, 360-239-3809
Emergency Responder	Culley Lehman	"	360-661-7781
Emergency Responder	Robert Lehman	"	425-328-6927

Complaint Contact Information

When companies receive a consumer complaint, companies are required to following consumer complaint rules under Washington Administrative Code (WAC) specific to each industry. Companies must acknowledge the complaint, investigate promptly, report results of the investigation, take corrective action, inform the complainant any decision may be appealed to a higher level representative at the company, inform the complainant, if still dissatisfied after speaking with the higher level representative, of the commission's availability, provide the complainant with the commission's address and toll-free telephone number.

Does the company understand and acknowledge the responsibilities of the consumer rules under WAC 480-110-385?
 To review the requirements, go to the website below

[WAC 480-110-385](http://www.wa.gov/wac/wac480-110-385)

Respond by entering Yes or No:

Yes

The UTC may receive a consumer complaint regarding your company. The UTC will send the complaint to your company for a response. Please enter your company's contact information for any UTC-referred consumer complaint.

Name	Title	Address	Email	Phone
Culley Lehman	General Manager	18181 SR 525, PO Box 549, Freeland, WA 98249	culley@cascadiawater.com	360-661-7781

**SCHEDULE 1
INCOME STATEMENT**

(For the Calendar Year 2021)

Instructions

- **Do not leave fields blank** - if a field is not applicable, enter 0.
- Misc Revenue Accounts should not include Jobbing & Contract work. Include this revenue under the Other Income section.

Ln.	Account #	Account Name	Water	Other	Total Company
(L)	(a)	(b)	(c)	(d)	(c)+(d) = (e)
Revenues					
1	400	Operating Revenue	\$802,471.99		\$802,471.99
2	471	Misc. Revenue Accounts (specify in footnote)	\$0.00		
3	474	Other Revenue Accounts (specify in footnote)	\$0.00		
4		<i>Utility Operating Revenue (add lines 1 thru 3)</i>	\$802,471.99		\$802,471.99
Expenses					
5	401	Operating Expense Accounts	\$753,634.14		\$753,634.14
6	403	Depreciation Expense	\$111,330.00		\$111,330.00
7	406	Amortization Expense	\$0.00		
8	408	Other Tax & License	\$73,441.57		\$73,441.57
9	409	Federal Income Taxes	-\$36,819.00		-\$36,819.00
10		<i>Utility Operating Expense (add lines 5 thru 9)</i>	\$901,586.71		\$901,586.71
11		<i>Utility Operating Income (Loss) (line 4 less line 10)</i>	-\$99,114.72		-\$99,114.72
Other Income and Deductions					
Other Income:					
12	414	Gain (Loss) From Disposition of Plant	\$0.00		
13	415	Merchandising, Jobbing and Contract Work	\$0.00		
14	419	Interest & Dividend Income	\$0.00		
15	421	Nonutility Income	\$0.00		
16		<i>Total Other Income (add lines 12 thru 15)</i>			
Other Deductions:					
17	416	Merchandising, Jobbing and Contract Work	\$0.00		
18	426	Miscellaneous Nonutility Expenses	\$0.00		
19	427	Interest Expense	\$0.00		
21		<i>Total Other Deductions (add lines 17 thru 19)</i>			
22		Net Income (Loss) (add lines 11 and 16, subtract line 21)	-\$99,114.72		-\$99,114.72
Schedule 1 Footnotes (add lines as needed):					

**SCHEDULE 2
BALANCE SHEET - TOTAL COMPANY**

(For the Year Ended December 31, 2021)

Instructions
- Do not leave fields blank - if a field is not applicable, enter 0.
- Line 15 must equal Line 32

Line	Account #	Account Name	Current Year
(L)	(a)	(b)	(c)
		Assets	
1	101	Utility Plant	\$5,056,087.00
2	104	Utility Plant Purchased or Sold	
3	108	Less: Accumulated Depreciation	-\$2,417,215.00
4	114	Utility Plant Acquisition Adjustment	
5	110	Less: Accumulated Amortization of Plant Acquisition Adjustment	
6		<i>Net Utility Plant (add lines 1, 2, and 4, subtract lines 3 and 5)</i>	\$2,638,872.00
7	124	Utility Investments	
8	127	Special Funds (Surcharges, Facility Charges)	
9	131	Cash	\$88,854.00
10	141	Customer Accounts Receivable	\$195,666.00
11	151	Plant Materials and Supplies	\$8,185.00
12	162	Prepayments	\$26,261.00
13	186	Other Deferred Debits (specify in footnote)	\$0.00
14		Other Assets (specify in footnote)	\$53,793.00
15		Total Assets (add lines 6 thru 14)	\$3,011,631.00
		Ownership Equity	
16	201-204	Capital Stock Issued	
17	211	Other Paid In Capital (specify in footnote)	\$2,050,859.00
18	214-215	Retained Earnings	-\$112,093.00
19	218	Proprietary Capital	
20		<i>Total Ownership Equity (add lines 16 thru 19)</i>	\$1,938,766.00
		Liabilities	
21	224	Long-Term Debt	\$173,042.00
22	231	Accounts Payable	\$129,429.00
23	232	Notes Payable	
24	235	Customer Deposits	
25	236	Accrued Taxes	\$175,949.00
26	253	Other Deferred Credits (specify in footnote)	
27	265	Miscellaneous Operating Reserves	
28	271	Contributions in Aid of Construction (CIAC)	\$1,122,679.00
29	272	Less: Accumulated Amortization of CIAC	-\$890,171.00
30		Other Liabilities (specify in footnote)	\$361,937.00
31		<i>Total Liabilities (add lines 21 thru 29)</i>	\$1,072,865.00
32		Total Equity, Capital and Liabilities (add line 20 and 31)	\$3,011,631.00

Schedule 2 Footnotes (add lines as needed):

Line 14 = LT Prepays related to cloud computing costs (SCADA, CUSI, Office 365, others)

Line 17 = capital contributed to Cascadia Water

Line 30 = Net Intercompany accounts payable

SCHEDULE 3 WATER UTILITY PLANT (Account 101)						
Instructions						
Report plant and equipment asset account additions and retirements that occurred during the year. Do not leave fields blank - if a field is not applicable, enter 0.						
Line No. (L)	Acct No. (a)	Account Name (b)	Balance Beginning of Year (c)	Additions (d)	Retirements (e)	Balance End of Year (f)
1	301	Organization	\$0.00			\$0.00
2	302	Franchises	\$0.00			\$0.00
3	303	Land and Water Rights	\$417,591.70	\$80,285.00		\$497,876.70
4	304	Structures & Improvements	\$113,684.24	\$67,947.00		\$181,631.24
5	305	Collecting & Impounding Reservoirs	\$0.00			\$0.00
6	306	Lake, River, and other intakes	\$0.00			\$0.00
7	307	Wells and Springs	\$29,502.45	\$45,912.00		\$75,414.45
8	309	Supply Mains	\$0.00			\$0.00
9	310	Power Generation Equipment	\$241,800.19	\$71,305.00		\$313,105.19
10	311	Pumping Equipment	\$353,582.87	\$55,801.00		\$409,383.87
11	320	Water Treatment Equipment	\$1,095.00	\$18,426.00		\$19,521.00
12	330	Distribution Reservoirs & Tanks	\$131,744.68	\$233,555.00		\$365,299.68
13	331	Transmission & Distribution Mains	\$1,911,295.40	\$201,577.00		\$2,112,872.40
14	333	Service Connections	\$61,663.18	\$9,545.00		\$71,208.18
15	334	Meters and Meter Installation	\$89,976.06	\$420,840.00		\$510,816.06
16	335	Hydrants	\$0.00			\$0.00
17	339	Other Plant & Misc. Equipment	\$4,218.38			\$4,218.38
18	340	Office Furniture & Equipment	\$12,651.00	\$40,915.00		\$53,566.00
19	341	Transportation Equipment	\$37,111.83	\$40,287.00		\$77,398.83
20	343	Tools, Shop and Garage Equipment	\$12,516.76	\$2,495.00		\$15,011.76
21	345	Power Operated Equipment	\$7,341.00			\$7,341.00
22	346	Communication Equipment	\$84,836.00	\$18,279.00		\$103,115.00
23	348	Other Tangible Plant	\$202,824.26	\$35,483.00		\$238,307.26
25	101	Utility Plant Total (add lines 1 thru 23)	\$3,713,435.00	\$1,342,652.00		\$5,056,087.00

SOURCES OF CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)					
Instructions					
Report all plant, equipment, and monies received during the year, as a gift. - Tariff Based (e.g., connection charges, facilities charges, and surcharges) - Non-Tariff Based (e.g., developer donated line extension). - If a field is not applicable, enter 0.					
Line No. (L)	Description of Charges (a)	# of Connections (b)	Cost or Charge per Connection (c)	CIAC Amount Received (d)	
26	Tariff Based CIAC	3	\$2,330.88	\$6,992.64	
27	Non-Tariff Based CIAC				
28	CIAC Collected (add lines 26 and 27)	3		\$6,992.64	

SCHEDULE 4 CUSTOMER COUNT SUMMARY

List the number of customer accounts in each category.
Do not leave blanks - if none, enter 0.

Description (a)	Number at Beginning of Year (b)	New Services (c)	Number at End of Year (d)
Total Unmetered	258	489	747
Total Metered	1,406	110	1,516
Master Meter - Single Customer Billed			0
Master Meter - Multiple Customers Billed	1	54	55
Other Services (Ready to Serve, etc.)	133	(11)	122
Total Customers	1,798	642	2,440

WATER CATEGORY SUMMARY

Report quantity of water, in cubic feet, that entered system from all sources, and disposition of water.
Total Loss/Wastage plus Water Sold to Customers should equal Source Water.
Do not leave blanks - if none, enter 0.

Month (a)	Purchased or Surface Water (b)	Ground Water (Wells) (c)	Total from All Categories (b) + (c) = (d)	Loss or Wastage (e) enter as "+"	Water sold to Customers (d) - (e) = (f)
January		754,087	754,087	394,587	359,500
February		941,791	941,791	99,552	842,239
March		707,837	707,837	368,737	339,100
April		1,116,137	1,116,137	108,793	1,007,344
May		1,113,054	1,113,054	415,254	697,800
June		2,096,367	2,096,367	217,228	1,879,139
July		2,171,527	2,171,527	783,967	1,387,560
August		2,814,009	2,814,009	294,076	2,519,933
September		1,871,096	1,871,096	842,639	1,028,457
October		2,568,086	2,568,086	254,078	2,314,008
November		2,003,819	2,003,819	815,232	1,188,587
December		2,001,471	2,001,471	224,439	1,777,032
Total		20,159,281	20,159,281	4,818,582	15,340,699

- (d) - Category Master Meters Records
- (e) - Category Leakage or Wastage of Water
- (f) - Individual Customer Meter Records

¹CONVERSION: 1 cubic foot = 7.48 gallons

**SCHEDULE 5
 Water Systems**

Instructions

- All fields must be completed. Extra lines may be left blank.
- Do not abbreviate name of system.
- Enter system in alphabetical order.

Line No.	Name of Water System	Location of System	DOH Number
1	Beachcombers H2o Co	Greenbank, WA (Island County)	04979V
2	CAL Waterworks	Freeland, WA (Island County)	310406
3	Del Bay	Freeland, WA (Island County)	18575K
4	Estates Inc	Sequim, WA (Clallam County)	81669
5	Monterra	Port Angeles, WA (Clallam County)	55990Y
6	TEL Company #1	Langley, WA (Island County)	O30995
7	TEL Company #3	Clinton, WA (Island County)	939458
8	TEL Company #4	Coupeville, WA (Island County)	76976N
9	TEL Company #5	Clinton, WA (Island County)	15533A
10	TEL Company #6	Clinton, WA (Island County)	38451X
11	TEL Company #10	Langley, WA (Island County)	62060V
12	TEL Company #11	Langley, WA (Island County)	00678P
13	Sea View	Oak Harbor, WA (Island County)	77148Y
14	WB Waterworks	Freeland, WA (Island County)	466703
15	Discovery Bay Village	Port Townsend, WA (Jefferson County)	19430W
16	Pelican Point	Moses Lake, WA (Grant County)	66800L
17			
18			
19			
20			
21			
22			
23			
24			
25			

REGULATORY FEE CALCULATION SCHEDULE
Due May 1, 2022

NOTE: If May 1 falls on a weekend, unless you are filing your report and making your payment electronically, you **must** make sure your report and payment reaches the UTC offices the business day **before** May 1.

Company Name:
Cascadia Water, LLC

Annual Report Year
2021

In accordance with RCW 80.24.010 Regulatory Fees, the UTC requires water companies to file reports of gross intrastate operating revenue and pay fees on that revenue. Every company subject to regulation shall file with the UTC a statement under oath showing its gross intrastate revenue for the preceding year and pay to the UTC a fee as instructed below.

****Note:** Gross Washington intrastate operating revenue is defined as all revenue collected for the year from rates under tariffs, and contracts on file at the Washington UTC. The revenues subject to the UTC's regulatory fees are gross Washington intrastate operating revenues before deductions for uncollectibles, unbillables or the payment of state and federal taxes, i.e., "Gross Revenues" means before any deductions from revenue receipts.

Regulatory Fee Calculations

1 Total Gross Intrastate Operating Revenue**			\$802,471.99
2 If Line 1 is under \$20,000, enter \$0, otherwise Line 1, up to \$50,000 x 0.1%	\$50,000.00	x 0.001	\$50.00
3 If Line 1 is over \$50,000, enter Line 1 less \$50,000 x 0.2%	\$752,471.99	x 0.002	\$1,504.94

Note - There is a minimum \$20 regulatory fee. This fee is waived for any water company with less than \$20,000 in Gross Intrastate Operating Revenue.

4 Total Regulatory Fees owed (add lines 2 and 3).			\$1,554.94
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Agency Use Only 001-111-0268-160-01

Late Fees and Interest Calculations

5 Late Fees on Regulatory Fees being paid after May 1			
5a Total Late Fees on Regulatory Fees owed (enter amount from Line 4 x 2%)	\$1,554.94	x 0.02	\$31.10
6 Interest on Regulatory Fees being paid after May 31			
6a Number of months past May 31 x Amount from Line 4 x 1%		x	
7 Total Late Fees and Interest owed (Line 5a plus Line 6a)			\$31.10

8 Total Regulatory, Late, and Interest Fees Due (Line 4 plus Line 7)			\$1,586.04
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Agency Use Only 001-111-0268-160-11

COMMISSION USE ONLY

Reception #:	_____	001-111-0268-160-01	_____
Reference:	AR2021	001-111-0268-160-11	_____
Payment ID:	_____	001-111-0268-032-20	_____
		001R-111-0268-032-20 (_____)
		Total Paid:	_____

PREPARER INFORMATION

'X' if Preparer same as Cover:

Person who prepared report: _____
 Title: _____

If different; Company Name: _____
 Telephone: _____

Principal Business Address: _____
 City: _____ State: _____ Zip: _____

COMPANY INFORMATION

Washington Unified Business Identifier (UBI) No.: 604-277-527
 If you do not know your UBI No. contact [Secretary of State's Office](#)

Business Structure (please enter the appropriate designation): LLC
 Please enter: Individual/Sole Proprietor, Partnership, LP, LLP, LLC, Corporation, or Nonprofit Corporation

Date First Organized or Regulated: _____

Accounting Records Information

Method of Accounting: Enter Cash or Accrual Accrual

X if address is same as cover:

Location of Books & Records: _____
 City: _____ State: _____ Zip: _____

CERTIFICATION

I have examined this report and to the best of my knowledge and belief, all statements of fact are accurate, the financial statements, for the period from January 1, 2021 to December 31, 2021, contained in this report, correctly reflect the business affairs of the respondent.

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

You may electronically sign by typing your signature in block.

X Brody J. Wilson

Date May 4, 2022

Name	Brody J. Wilson		
Title	Treasurer		
Company	Cascadia Water, LLC		
Street Address	18181 SR 525		
City	Freeland	State	WA
Zip Code	98249		
Telephone	360-331-7388		
Email	brody.wilson@nwnatural.com		

PAYMENT INFORMATION

The UTC accepts the following methods of payment

Online payments*

(ACH, American Express, Discover/Novus, MasterCard, Visa)

*A convenience fee of 2.5 percent (minimum of \$3.95) is charged by Official Payments for using the credit card processing service.

To pay online visit:

[UTC Online Payment Page](#)

Check

(must be in US Funds)

Mail checks to:
Utilities and Transportation Commission

Mailing Address:
PO Box 47250
Olympia, WA 98504-7250

Physical Address:
621 Woodland Square Loop SE
Lacey, WA 98504

Mark your check with your company name and regulatory fee payment.
Please include a copy of your company's regulatory fee calculation page.

Pay-by-phone

(credit card payments only)
(360) 664-1349

Cash

The UTC building remains closed until April 1, 2022. After April 1, the UTC will reopen its lobby for limited services, including payments. Lobby hours will be 9am until 4pm. Proof of vaccination will be required to gain entry to the building. Masks may be required subject to agency safety requirements.

FILING YOUR REPORT

All annual reports and regulatory fees must be received by the UTC no later than May 1 each year.

NOTE: If May 1 falls on a weekend, unless you are filing your report and making your payment electronically, you **must** make sure your report and payment reaches the UTC offices the business day **before** May 1.

Electronic Filing

UTC rules require that annual reports must be electronically filed using the UTC's E-filing system available on our website. To submit a report online visit:

[The UTC's Electronic Filing Page](#)

NEED MORE ASSISTANCE?

For more information about annual reports please reference the UTC's annual report page by clicking the link below:

[The UTC's Annual Report Page](#)

Staff Contact

Rachel Stark at (360) 664-1272 or
annualreports@utc.wa.gov

Depreciation Reference Page

**Typical Average Service Lives
 Salvage Rates, and Depreciation Rates
 Water Utilities**

NARUC (1996) Account Numbers Class A B C	<u>Class of Plant</u> Source of Supply Plant	Average Service Lives Years **	Net Salvage Percent %	Depreciation Rate Range	
				Short	Long
301	Organization	XXX		XXX	XXX
302	Franchises	XXX		XXX	XXX
303	Land and Water Rights	XXX		XXX	XXX
304	Structures and Improvements	35-40		2.86%	2.50%
305	Collect. and Impounding Res.	50-75		2.00%	1.33%
306	Lake, River and Other Intakes	35-45		2.76%	2.22%
307	Wells and Springs	25-35		4.00%	2.86%
308	Infiltration Galleries and Tunnels	25-50		4.00%	2.00%
309	Supply Mains	50-75		2.00%	1.33%
310	Power Generation Equipment	10-15		10.00%	6.67%
	<u>Pumping Plant</u>				
304	Structures and Improvements	35-40		2.86%	2.50%
311	Pumping Equipment	20			5.00%
311	Other Pumping Plant	25			4.00%
	<u>Water Treatment Plant</u>				
304	Structures and Improvements	35-40		2.86%	2.50%
320	Water Treatment Equipment	20-35		5.00%	2.86%
	<u>Transmission and Distribution Plant</u>				
304	Structures and Improvements	35-40		2.86%	2.50%
330	Distribution Reservoirs and Tanks	30-60		3.33%	1.67%
331	Trans. and Dist. Mains	50-75		2.00%	1.33%
331	Fire Mains	50-75		2.00%	1.33%
333	Service Connections	30-50		3.33%	2.00%
334	Meters	20-25	10	5.00%	4.00%
334	Meter Installations	40-60		2.50%	1.67%
335	Hydrants	40-60	5	2.50%	1.67%
	<u>General Plant</u>				
304	Structures and Improvements	35-40		2.86%	2.50%
339	Other Plant	40-60		2.50%	1.67%
340	Office Furniture and Equipment	20-25	5	5.00%	4.00%
341	Transportation Equipment	7	10		14.30%
342	Stores and Equipment	20			5.00%
343	Tools, Shop and Garage Equip.	15-20	5	6.67%	5.00%
344	Laboratory Equipment	15-20		6.67%	5.00%
345	Power Operated Equipment	10-15	10	10.00%	6.67%
346	Communication Equipment	10	10		10.00%
347	Miscellaneous Equipment	10	10		10.00%
348	Other Plant Assets	10	10		10.00%
348	Water System Plan	6-10	10	16.67%	9.00%

** These lives are intended as a guide; longer or shorter lives should be used if experience shows it is warranted.