

# ATTACHMENT 2

CWSNC's Plant in Service Annual Depreciation Rates

W-354, Sub 411  
W-1148, Sub 22  
Attachment 2  
CWSNC Uniform Depreciation Rates

Account	Description	CWS - NC Uniform - Water Depreciation Rate	CWS - NC Uniform - Sewer Depreciation Rate
141101	Land and Rights General	0.00%	0.00%
141102	Land and Rights Pump	0.00%	0.00%
141103	Land and Rights Water	0.00%	0.00%
141104	Land and Rights Trans	0.00%	0.00%
141107	Land and Rights Treatment	0.00%	0.00%
141108	Land and Rights Reclaim	0.00%	0.00%
141201	Organization	2.50%	2.50%
141202	Franchises	2.50%	2.50%
141203	Struct and Improv General Plant	2.00%	2.00%
141204	Struct and Improv Service Supplies	2.00%	2.00%
141205	Struct and Improv Water Treat Plt	2.00%	2.00%
141206	Struct and Improv Trans Dist Plt	2.00%	2.00%
141207	Struct and Improv Collect Plant	2.00%	2.00%
141208	Struct and Improv Pump Plant	2.00%	2.00%
141209	Struct and Improv Treatment Plant	2.50%	2.50%
141210	Struct and Improv Reclaim WTP	2.50%	2.50%
141211	Struct and Improv Reclaim Wtr Dist	2.50%	2.50%
141220	Struct and Improv Office	10.00%	10.00%
141221	Collecting Reservoirs	2.00%	2.00%
141223	Wells and Springs	2.00%	2.00%
141224	Infiltration Gallery	2.50%	2.50%
141225	Supply Mains	1.00%	1.00%
141226	Power Generation Equipment	10.00%	10.00%
141227	Electric Pump Equip Src Pump	14.29%	14.29%
141228	Electric Pump Equip WTP	3.33%	3.33%
141229	Electric Pump Equip Trans Dist	14.29%	14.29%
141230	Water Treatment Equipment	2.50%	2.50%
141231	Dist Resv and Standpipes	2.00%	2.00%
141232	Trans and Distr Mains	1.00%	1.00%
141233	Service Lines	2.00%	2.00%
141234	Meters	3.33%	3.33%
141235	Meter Installations	3.33%	3.33%
141236	Hydrants	2.50%	2.50%
141237	Backflow Prevention Devices	10.00%	10.00%
141238	Power Gen Equip Coll Plt	10.00%	10.00%
141239	Power Gen Equip Pump Plt	10.00%	10.00%
141240	Power Gen Equip Treat Plt	10.00%	10.00%
141241	Sewer Force Main	1.33%	1.33%
141242	Sewer Gravity Main	1.00%	1.00%
141243	Manholes	1.00%	1.00%
141244	Special Collection Structures	2.00%	2.00%
141245	Service to Customers	1.33%	1.33%
141246	Flow Measure Devices	4.00%	4.00%
141247	Flow Measure Install	4.00%	4.00%
141248	Receiving Wells	2.00%	2.00%

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Account	Description	CWS - NC Uniform - Water Depreciation Rate	CWS - NC Uniform - Sewer Depreciation Rate
141249	Pumping Equip Pump Plt	14.29%	14.29%
141250	Pumping Equip Reclaim WTP	14.29%	14.29%
141251	Pumping Equip Rcl Wtr Dist	14.29%	14.29%
141252	Treat/Disp Equip Lagoon	2.50%	2.50%
141253	Treat/Disp Equip Trt Plt	2.50%	2.50%
141254	Treat/Disp Equip Rclm Wtr	2.50%	2.50%
141255	Plant Sewers Treatment Plt	2.50%	2.50%
141256	Plant Sewers Reclaim Wtr	2.50%	2.50%
141257	Outfall Lines	1.00%	1.00%
141263	Reuse Dist Reservoirs	2.00%	2.00%
141264	Reuse Transmission and Dist	2.00%	2.00%
141268	Other and Misc Equip Source Supply	2.50%	2.50%
141269	Other and Misc Equip WTP	2.50%	2.50%
141271	Other Tangible Plant	2.50%	2.50%
141272	Other Plant Collection	2.00%	2.00%
141273	Other Plant Pump	2.50%	2.50%
141274	Other Plant Treatment	2.50%	2.50%
141275	Other Plant Reclaim Water Trt	2.50%	2.50%
141276	Other Plant Reclaim Water Dist	2.50%	2.50%
141278	Plant Alloc	6.67%	6.67%
141293	Plant Held for Future Use	0.00%	0.00%
141299	Utility Plant Clearing	0.00%	0.00%
141303	Office Furniture	10.00%	10.00%
141305	Stores Equipment	3.33%	3.33%
141306	Lab Equipment	10.00%	10.00%
141308	Tool Shop Equipment	5.00%	5.00%
141309	Power Operated Equipment	10.00%	10.00%
141310	Communications Equipment	10.00%	10.00%
141311	Misc Equipment	3.33%	3.33%
141401	Vehicles	20.00%	20.00%
141501	Computer Hardware	33.33%	33.33%
141502	Desktop/Laptop Computers	33.33%	33.33%
141503	Mainframe Computers	20.00%	20.00%
141504	Mini Comp Wtr	33.33%	33.33%
141601	Computer Software	33.33%	33.33%
141602	Comp Systems	33.33%	33.33%
141603	Micro Systems	33.33%	33.33%
141699	Computer Clearing	0.00%	0.00%