

This section of the report is where all assets of the business are entered. A few hints and tips are listed below:
 All assets must be listed here at their original cost to the person or entity first devoting it to public utility service. In the p separately under Contributions in Aid of Construction (CIAC). To ensure that all companies are entering this consistentl contributed. Contributed assets will be accounted for separately under the “**Contribution in Aid (INPUT)**” TAB and de

The depreciation rates used here are required to be used for all regulated public utilities Adm Rule R746-332. They are o

Many water companies have lumped all of their assets together and listed them on only one line. You must separate the a to depreciate your assets under the correct depreciation rate until they are fully depreciated. If the amounts are material, y

Land, land rights and water rights should be listed at their original cost to the person or entity first devoting it to public uti to show the fair market value if they have appreciated.

Explanation of Input Columns	
Input Column Heading	Explanation
Beginning Asset Balance	This is the original cost of the property to the person or entity first devoting it to public utility service. Depr Furthermore, even if the fair market value of an asset increases, it is not appropriate to increase the recorded
Addition to Assets	Additions to assets should be included as the original cost of the property. Also, see above.
Retirement / Deletions to Assets	Retirement or deletions are based on actual costs and are never more than the actual costs. Any gains or los
Prior Year's Accumulated	This amount can be found on your Annual Report's prior year's “ Accumulated Depreciation Ending Bala

Please note: Once an asset is fully depreciated, this report will not allow any additional depreciation above and beyond the

Assets and Depreciation Schedule

**** Please give detailed information for any change listed on the detail page provided below.

This worksheet lists the company's assets and calculates the Annual Depreciation Expense for the Report Year

NARUC Account Number	Description	Beginning Asset Balance	Additions to Assets *	Retirement / Deletions to Assets *
	Non-Depreciable			
303	Land and Land Rights		\$ 32,000.00	
303.01	Water Rights		\$ 23,560.00	
	Depreciable			
304	Structures and Improvements		\$ 23,842.00	
305	Collecting and Impounding Reservoirs			
306	Lakes, Rivers, and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment		\$ 136,000.00	
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains			
333	Services			
334	Meters and Meter Installations			
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant and Miscellaneous Equipment			

340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
TOTALS (less Land and Water Rights) ****		\$ 0.00	\$ 159,842.00	\$ 0.00
		101	104a	104b

- * Please give detailed information for any change listed on the detail page provided below.
- ** The Depreciation Rate is calculated based on the Averages Service Life and any applicable Net Salvage Value per
- *** Please be aware that once an asset is fully depreciated it can no longer be depreciated.
- **** Totals are transferred to Account Information (INPUT) page associated with account number shown beneath total.

First, assets contributed (donated) by the developer may have been listed by us. We ask for all assets to be listed here, including those assets that were deducted on the Balance Sheet.

Often different than the rates used for accounting or tax purposes.

Assets and list them in the appropriate account. You should then continue to list any other assets you may wish to make the appropriate adjustments.

Utility service. These assets are not depreciated nor should they be adjusted

Depreciation is accounted for separately and not deducted from this amount. The amount of that asset on the balance sheet.
Losses from the sale or disposal of assets are not included here.
Income.”

Original costs.

ir. Asset balances on this worksheet DO NOT include any adjustments for depreciation.

Ending Asset Balance	Depreciation Rate **	Report Year's Depreciation Expense ***	Prior Year's Accumulated Depreciation	Report Year's Accumulated Depreciation Ending Balance
\$ 32,000.00				
\$ 23,560.00				
\$ 23,842.00	2.9%	\$ 691.00		\$ 691.00
\$ 0.00	2.0%	\$ 0.00		\$ 0.00
\$ 0.00	2.9%	\$ 0.00		\$ 0.00
\$ 0.00	4.0%	\$ 0.00		\$ 0.00
\$ 0.00	4.0%	\$ 0.00		\$ 0.00
\$ 0.00	2.0%	\$ 0.00		\$ 0.00
\$ 0.00	9.0%	\$ 0.00		\$ 0.00
\$ 136,000.00	5.0%	\$ 6,800.00		\$ 6,800.00
\$ 0.00	5.0%	\$ 0.00		\$ 0.00
\$ 0.00	3.3%	\$ 0.00		\$ 0.00
\$ 0.00	2.0%	\$ 0.00		\$ 0.00
\$ 0.00	3.3%	\$ 0.00		\$ 0.00
\$ 0.00	2.6%	\$ 0.00		\$ 0.00
\$ 0.00	2.4%	\$ 0.00		\$ 0.00
\$ 0.00	2.9%	\$ 0.00		\$ 0.00
\$ 0.00	9.0%	\$ 0.00		\$ 0.00

\$ 0.00	4.8%	\$ 0.00		\$ 0.00
\$ 0.00	12.9%	\$ 0.00		\$ 0.00
\$ 0.00	5.0%	\$ 0.00		\$ 0.00
\$ 0.00	6.3%	\$ 0.00		\$ 0.00
\$ 0.00	6.7%	\$ 0.00		\$ 0.00
\$ 0.00	9.0%	\$ 0.00		\$ 0.00
\$ 0.00	9.0%	\$ 0.00		\$ 0.00
\$ 0.00	9.0%	\$ 0.00		\$ 0.00
\$ 0.00	9.0%	\$ 0.00		\$ 0.00
<u>\$ 159,842.00</u>		<u>\$ 7,491.00</u>	<u>\$ 0.00</u>	<u>\$ 7,491.00</u>
101		403	108	108

R746-332