

Assets contributed (donated) to the water company are required to be accounted for and listed separately. Contributed assets have all, or a majority, of their assets contributed by the developer. If you are not sure what assets are considered CIAC, you clearly define which assets were contributed.

This section of the report should list only contributed assets. All contributed assets listed here should also be included in the

Under utility regulatory accounting, contributed assets are not allowed to be included in the rate base for rate-making purposes. **Depreciation (INPUT)” TAB.** Likewise, under utility regulatory accounting, contributed assets are not allowed to be depreciated. If depreciation was applied to the contributed assets on the “**Assets and Depreciation (INPUT)” TAB,** these contributed assets are amortized. The amortization amounts are adjusted against the depreciated amounts.

A few hints and tips are listed below:

All contributed assets need to be listed here at their original cost to the person or entity first devoting it to public utility service. **(INPUT)” TAB.**

Many water companies have lumped all of their together and listed on only one line. You must separate the assets and list them separately. All assets recorded in the “**Assets and Depreciation (INPUT)” TAB.** You should then continue to amortize your assets under the correct category. You must make the appropriate adjustments.

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

Explanation of Input Columns	
Input Column	Explanation
Beginning Asset Balance	This is the original cost of the property to the person or entity first devoting it to public utility service. Also, increase the recorded amount of that asset on the balance sheet.
Addition to Assets	The is 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 losses

Prior Year's Accumulated Amortization	This amount can be found on your Annual Report's prior year's " Prior Year's Accumulated Amortization "
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Please note: Once a contributed asset is fully amortized, this report will not allow any additional amortization above and beyond the original cost of the asset.

Contributions in Aid of Construction (CIAC)

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

This worksheet lists the company's contributed assets and calculates the Annual Amortization of the CIAC for the Report Year.

NARUC Account Number	Description	Beginning Asset Balance	Additions to Assets *	Retirement / Deletions to Assets *
303	Land and Land Rights		\$ 32,000.00	
303.01	Water Rights		\$ 23,560.00	
	<u>Amortizable</u>			
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						
*****	Past CIAC (not detailed above)						
TOTALS (less Land and Water Rights) *****		\$	0.00	\$	159,842.00	\$	0.00

- * Please give detailed information for any change listed on the detail page provided below.
- ** The rate used to calculate the Amortization of CIAC is based on the Average Service Life and any applicable Net
- *** Please be aware that once an asset is fully amortized it can no longer be amortized.
- **** Totals are transferred to Account Information (INPUT) page associated with account number shown beneath total.
- ***** This line is for PAST CIAC items that were not broken out into defined account numbers. We are asking that this l

s are referred to as contribution in aid of construction (CIAC). Most water companies
ou may refer to your CPCN Application and/or Commission Order, which should

the assets listed under the **“Assets and Depreciation (INPUT)”** TAB.

ses. Contributed assets will be netted against the assets included on the **“Assets and
eciated for rate-making purposes. In order to remove the depreciation expense that
zed at the same rates they were depreciated. On the **“Balance Sheet,”** the amortized**

ice. Amounts should be the same as recorded in the **“Assets and Depreciation**

hem in the appropriate account, making sure to record them on the same lines as
orrect rate until they are fully amortized. If the amounts are material, you may wish to

ty service. These assets are not depreciated nor should they be adjusted to show the

, even if the fair market value of an asset increases, it is not appropriate to
ses from the sale or disposal of assets are not included here.

1 of CIAC Ending Balance.”

beyond the original costs.

ear. Asset balances on this worksheet DO NOT include any adjustments for CIAC.

Ending Asset Balance	Depreciation Rate **	Report Year's Amortization of CIAC ***	Previous Year's Accumulated Amortization of CIAC	Report Year's Accumulated Amortization of CIAC 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	2.6%	\$ 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	2.6%	\$ 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
\$ 0.00	2.9%	\$ 0.00		\$ 0.00
<u>\$ 159,842.00</u>		<u>\$ 7,491.00</u>	<u>\$ 0.00</u>	<u>\$ 7,491.00</u>

t Salvage Value per R746-332

ine item is not used in future reports and amounts are put into their proper accounts.