

Depreciation Rates for Water Utilities Per R746-332				2024 Plant Accounts						
NARUC Acct #	Account Name	Depreciation Rate Applied	Average Service Life (Years)	Beginning Balance	Adjustments	Additions	Balance at end of Year	Prior Year's Accumulated Depreciation	Annual Depreciation Expense for Year	Accum Depreciation through the end of Year
	Depreciable									
304	Structures and Improvements	2.9%	35	-		\$ 48,196.00	\$ 48,196.00		\$ (1,398.00)	1,398.00
305	Collecting and Impounding Reservoirs	2.0%	50				-		-	-
306	Lakes, Rivers, and Other Intakes	2.9%	35				-		-	-
307	Wells and Springs	4.0%	25	202,699.09	(30,988.09)		171,711.00	130,188.00	(6,868.00)	137,056.00
308	Infiltration Galleries and Tunnels	4.0%	25				-		-	-
309	Supply Mains	2.0%	50				-		-	-
309	New 4" PVC Pipe	2.0%	50							
310	Power Generation Equipment	9.0%	10				-		-	-
311	Pumping Equipment	5.0%	20			59,588.85	59,588.85		(2,979.00)	2,979.00
320	Water Treatment Equipment	5.0%	20				-		-	-
330	Distribution Reservoirs and Standpipes	3.3%	30				-		-	-
331	Transmission and Distribution Mains	2.0%	50				-		-	-
333	Services	3.3%	30				-		-	-
334	Meters and Meter Installations	2.6%	35				-		-	-
335	Hydrants	2.4%	40				-		-	-
336	Backflow Prevention Devices	2.9%	35				-		-	-
339	Other Plant and Miscellaneous Equipment	9.0%	10				-		-	-
340	Office Furniture and Equipment	4.8%	20				-		-	-
341	Transportation Equipment	12.9%	7	3,424.33	\$ (3,424.33)		-	442.00	-	-
342	Stores Equipment	5.0%	20				-		-	-
343	Tools, Shop and Garage Equipment	6.3%	15				-		-	-
344	Laboratory Equipment	6.7%	15				-		-	-
345	Power Operated Equipment	9.0%	10				-		-	-
346	Communication Equipment	9.0%	10				-		-	-
346	New: SCADA System	9.0%	10				-		-	-
347	Miscellaneous Equipment	9.0%	10				-		-	-
348	Other Tangible Plant	9.0%	10				-		-	-
	Total			\$ 206,123.42	\$ (34,412.42)	\$ 107,784.85	\$ 279,495.85	\$ 130,630.00	\$ (11,245.00)	\$ 141,433.00