

WEST CARROLL WATER DISTRICT		Updated by jpz 2/23/17									
DEPRECIATION SCHEDULE											
December 31, 2016											
		ASSET BALANCES				ACCUMULATED DEPRECIATION				12/31/2015	
		Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Remaining	Basis	
Account		1/1/2016			12/31/2016			12/31/2016			
	old										
	new										
Account 301											
Organization costs	lives	40	lives	40	17,854	17,854	15,933	446	16,379	1,475	
Account 281											
Land & Land Rights		1976-94			5,502	5,502					5,502
Land 94 Construction		Jan-95			1,000	1,000					1,000
Land Survey - Hardy Creek		2001			1,725	1,725					1,725
Kemper Easement Hardy Creek		2001			550	550					550
Ford Lewis Tank Site		2005			2851	2,851					2,851
Tank Site Louise Alexander		2006			5,127	5,127					5,127
Pump Station Site Goff		2012			1,500	1,500					1,500
Beaz Property Giffal Road Pump Station		2012			500	500					500
					18,755	18,755					18,755
Account 253											
Wells & Springs		Sep-90	25		0	0	0	0	0	0	0
Account 255											
Distrib Reservois & Standpipe		Jul-76	1.50%	45	105,185	105,185	65,757	2,337	68,095	37,090	
Distribution Construction 94		Jan-95	1.50%	45	122,743	122,743	42,223	2,728	44,951	77,792	
Painting Water Tower		1984	5	45	10,900	10,900	10,900	6,009	67,605	202,816	0
Elevated Tank 2020 project		2005	45	45	270,421	270,421	61,596	6,009	5,824	647	
Scada Equipment (telemetry)		Jan-08	10	10	6,471	6,471	5,176	647	94,381	377,523	
Bells Ridge Tank		Jan-08	45	45	471,904	471,904	83,895	10,487			
Total Distr Reservois					987,624	987,624	269,547	22,208	0	291,755	695,869
Account 256											
Transmission & Dist Mains		1976	1.50%	65	474,747	474,747	283,870	7,304	291,173	183,574	
Transmission & Dist Mains		1983	35	65	362,984	362,984	317,821	5,584	323,406	39,578	
Transmission & Dist Mains		1987	20	65	23,275	23,275	23,275	1,187	68,641	8,541	0
Engineering Fees		1983	35	65	77,182	77,182	67,454	1,187	10,223	(0)	
Line Replacement		1989	20	65	10,223	10,223	10,223				
Transmission & Dist Mains -											
Jackson Springs		1994	20	65	17,483	17,483	16,081	269	16,350	1,133	
Meadows Line		1994	20	65	1,110	1,110	1,039	17	1,056	54	
Construction 95		1995	20	65	632,271	632,271	576,590	9,727	586,317	45,954	

Account				ASSET BALANCES			ACCUMULATED DEPRECIATION			12/31/2015		
				Balance 1/1/2016	Additions	Retirements	Balance 12/31/2016	Additions	Retirements		Balance 12/31/2016	Remaining Basis
Engineering Fees 95	1995	20	65	17,807			17,807	16,193	274		16,466	1,341
King Service Line	1998	20	65	8,547			8,547	6,294	131		6,425	2,122
Bypass System - Streefer Pump	1999	10		8,739			8,739	8,739			8,739	0
Line - Irene Taylor	1999	20	65	2,375			2,375	1,611	37		1,647	728
Highway 55	2000	20	65	47,682			47,682	29,357	734		30,091	17,591
Berrymen Locust line	2001	20	65	8,970			8,970	4,814	138		4,952	4,018
Lock Road #1 line impr	2002	20	65	10,145			10,145	5,443	156		5,599	4,546
Dripping Springs line impr	2002	20	65	44,526			44,526	23,889	685		24,574	19,952
2590' extension M Gividen	2002	20	65	5,195			5,195	2,787	80		2,867	2,328
Hunter Heights	2003	20	65	22,104			22,104	10,756	340		11,096	11,008
H & T Farm Extension	2003	20	65	1,450			1,450	706	22		729	721
Transmission & Distribution 2020 proj	2005	20	65	1,099,702			1,099,702	411,330	16,918		428,249	671,453
GIS Digital Mapping	2006	10	10	2,400			2,400	2,280	120		2,400	0
Interconnect Project (May 2014)	2014		65	680,343			680,343	14,863	10,467		25,330	655,013
East Prong Locust Creek Crossing Jn 14	2014		65	13,439			13,439	310	207		517	12,922
FEMA Line Replacements - Vance Rd	8/15/2016		65	112,451			112,451		571		571	111,880
Notch Lnk, East Prong, Wrights Ridges, West Prong												
Total Trans & Distr Mains				3,572,699		0	3,685,150	1,835,725	54,969		1,890,694	1,794,456
Account 257												
Services	1976-80	1.50%	40	22,240			22,240	13,664	556		14,220	8,020
Services	1981-82		35	2,012			2,012	1,956	57		2,013	(1)
Services	1983		35	10,140			10,140	9,421	290		9,711	429
Services	1984		35	1,821			1,821	1,586	52		1,638	183
Services	1985		35	2,174			2,174	1,893	62		1,955	219
Services	1986		35	1,917			1,917	1,673	55		1,727	190
Services	1987		20	2,566			2,566	2,566			2,566	0
Services	1988		20	2,300			2,300	2,300			2,300	0
Services	1989		20	1,853			1,853	1,853			1,853	0
Services	1990		20	2,797			2,797	2,797			2,797	0
Services	1991		20	3,396			3,396	3,396			3,396	0
Services	1992		40	4,434			4,434	4,434			4,434	(0)
Services	1993		40	3,197			3,197	3,197			3,197	0
Services	1994		40	4,995			4,995	4,995			4,995	(0)
Services	1995		40	5,394			5,394	4,992	135		5,127	267
New Construction	1995		40	1,842			1,842	1,749	46		1,795	47
Services	1996		40	6,793			6,793	5,946	170		6,115	678
Services	1997		40	5,994			5,994	4,947	150		5,097	897
Services	1998		40	5,994			5,994	4,647	150		4,797	1,197
Services	1999		40	7,192			7,192	5,214	180		5,394	1,798
Services	2000		40	6,393			6,393	4,316	160		4,475	1,918
Services	2001		40	6,393			6,393	3,997	160		4,156	2,237
Services	2002		40	5,795			5,795	3,331	145		3,476	2,319
Services	2003		40	3,160			3,160	1,659	79		1,738	1,422
Services	2004		40	4,395			4,395	2,087	110		2,197	2,198
Services	2005		40	6,846			6,846	2,909	171		3,080	3,766
Services	2006		40	1,910			1,910	717	48		765	1,145

Account	Balance	ASSET BALANCES			Balance	ACCUMULATED DEPRECIATION			Balance	12/31/2015 Remaining Basis
		1/1/2016	Additions	Retirements		1/1/2016	Additions	Retirements		
Services	2007	20	2,314		2,314	753	58	811	1,503	
Services	2008	20	2,306		2,306	634	58	692	1,614	
Services	2009	20	677		677	152	17	169	508	
Services	2010	20	1,242		1,242	217	31	248	994	
Services	2011	20	1,242		1,242	155	31	186	1,056	
Services	2012	40	3,040		3,040	304	76	380	2,660	
Services	2013	40	1,512		1,512	113	38	151	1,361	
Services	2014	40	302		302	11	8	19	283	
Services	2015	40	605		605	15	15	30	575	
Services	2016	40		907	907		23	23	884	
plug						(3)		(3)	3	
Total Services			147,183	907	148,090	104,593	3,128	107,722	40,368	
Account 334										
Meters	1976	1.50%	15,180		15,180	9,576	380	9,955	5,225	
Meters	1981-82	35	910		910	875	23	898	12	
Meters	1983	35	21,655		21,655	19,803	541	20,345	1,311	
Meters	1984	35	824		824	739	21	759	65	
Meters	1985	35	996		996	846	25	871	125	
Meters	1986	35	866		866	721	22	743	123	
Meters	1987	20	997		997	997		997	0	
Meters	1988	20	1,042		1,042	1,042		1,042	0	
Meters	1989	20	838		838	838		838	0	
Meters	1990	20	1,266		1,266	1,266		1,266	0	
Meters	1991	20	1,537		1,537	1,537		1,537	0	
Meters	1992	20	2,170		2,170	2,170		2,170	0	
Meters	1993	20	1,447		1,447	1,447		1,447	(0)	
Meters	1994	20	2,260		2,260	2,260		2,260	0	
Meters	Nov-94	20	3,508		3,508	3,359	88	3,447	61	
Meters	1995	20	2,441		2,441	2,257	61	2,318	123	
Meters (new construction)	1995	20	23,254		23,254	22,093	581	22,674	580	
Meters	1996	20	3,074		3,074	2,692	77	2,768	306	
Meters	1997	20	2,712		2,712	2,239	68	2,307	405	
Meters	1998	20	2,852		2,852	2,211	71	2,282	570	
Meters (begin 10 yr change out)	1999	10	3,535		3,535	3,535		3,535	0	
Meters	2000	10	3,033		3,033	3,033		3,033	0	
Meters	2001	10	3,173		3,173	3,173		3,173	0	
Meters	2002	10	3,042		3,042	3,042		3,042	(0)	
Meters	2003	10	1,460		1,460	1,388	37	1,424	36	
Meters	2004	10	2,549		2,549	2,168	64	2,232	317	
Meters	2005	10	3,982		3,982	2,988	100	3,087	895	
Meters	2006	10	4,331		4,331	2,815	108	2,923	1,408	
Meters	2007	10	3,352		3,352	1,844	84	1,928	1,424	
Meters	2008	10	3,568		3,568	1,605	89	1,694	1,874	
Meters	2009	10	997		997	304	25	329	668	
Meters	2010	10	1,830		1,830	457	46	503	1,327	
Meters	2011	10	3,302		3,302	496	83	578	2,724	

Account	ASSET BALANCES			ACCUMULATED DEPRECIATION			Balance 12/31/2015 Remaining Basis		
	Balance 1/1/2016	Additions	Retirements	Balance 12/31/2016	Additions	Retirements			
Meters	2012	4,478		4,478	443	112	555	3,923	
Meters	2013	2,228		2,228	167	56	223	2,005	
Meters	2014	658		658	25	16	41	617	
Meters - Radio Read (Bad Locations)	2014	1,886		1,886	71	47	118	1,768	
Meters	2015	891		891	22	22	45	846	
HCWD n(FOCUS) Connection	2015	30,735		30,735	61	768	829	29,906	
Meters	2016	1,337		1,337		33	33	1,304	
				0					
Total Meters		168,859	1,337	0	170,196	106,600	3,646	110,246	59,950
								3	
Account 334									
Meter Installations	1978	1.50% 21,614		21,614	12,839	480	13,319	8,295	
Meter Installations	1981-82.	2,012		2,012	1,904	45	1,949	63	
Meter Installations	1983	1,821		1,821	1,644	40	1,684	137	
Meter Installations	1984	1,821		1,821	1,644	40	1,684	137	
Meter Installations	1985	2,174		2,174	1,836	48	1,885	289	
Meter Installations	1986	1,917		1,917	1,517	43	1,560	357	
Meter Installations	1987	2,204		2,204	2,204		2,204	0	
Meter Installations	1988	2,300		2,300	2,300		2,300	0	
Meter Installations	1989	1,853		1,853	1,853		1,853	0	
Meter Installations	1990	2,797		2,797	2,797		2,797	0	
Meter Installations	1991	3,396		3,396	3,396		3,396	0	
Meter Installations	1992	4,795		4,795	4,795		4,795	(0)	
Meter Installations	1993	3,196		3,196	3,196		3,196	0	
Meter Installations	1994	4,995		4,995	4,816	111	4,927	69	
Meter Installations	1995	5,394		5,394	4,932	120	5,052	342	
Meter Installations	1996	6,793		6,793	5,871	151	6,022	771	
Meter Installations	1997	5,994		5,994	4,880	133	5,013	981	
Meter Installations	1998	5,994		5,994	4,580	133	4,713	1,281	
Meter Installations	1999	7,193		7,193	5,137	160	5,297	1,896	
Meter Installations	2000	6,394		6,394	4,246	142	4,388	2,006	
Meter Installations	2001	6,394		6,394	3,927	142	4,069	2,325	
Meter Installations	2002	5,793		5,793	3,268	129	3,397	2,396	
Meter Installations	2003	2,997		2,997	1,540	67	1,607	1,390	
Meter Installations	2004	4,396		4,396	2,038	98	2,136	2,260	
Meter Installations	2005	6,902		6,902	2,857	153	3,010	3,892	
Meter Installations	2006	2,459		2,459	894	55	949	1,510	
Meter Installations	2007	3,084		3,084	969	69	1,037	2,047	
Meter Installations	2008	3,296		3,296	869	73	942	2,354	
Meter Installations	2009	922		922	197	20	218	704	
Meter Installations	2010	1,692		1,692	278	38	1,377	1,377	
Meter Installations	2011	1,799		1,799	205	40	245	1,554	
Meter Installations	2012	4,136		4,136	368	92	460	3,676	
Meter Installations	2013	2,060		2,060	137	46	183	1,877	
Meter Installations	2014	412		412	14	9	23	389	
Meter Installations	2015	824		824	18	18	37	787	

Account	Date	Yr	Mn	ASSET BALANCES			ACCUMULATED DEPRECIATION			12/31/2015 Remaining Basis			
				Balance 1/1/2016	Additions	Retirements	Balance 12/31/2016	1/1/2016	Additions		Retirements	Balance 12/31/2016	
Meter Installations	2016			45	1,236			2	27	27	1,209		
Total Meter Installations					141,823	1,236	0	93,966	2,723	0	96,689	46,370	
Account 335													
Hydrants	1978		1.50%	50	2,049								
Hydrants	1983			35	4,758			1,100	41		1,141	908	
Hydrants	1984			35	500			4,256	95		4,352	406	
Hydrants (2 English)	2008			35	7,417			428	10		438	62	
Hydrants (Pville 2 new/4 replaced)	2015			50	24,781			1,229	148		1,377	6,040	
Total Hydrants 11 total				0	39,505	0	0	7,385	790	0	8,175	31,330	
Account 339													
Fence	1983			5	350						350	0	
Fence	1992			20	4,212			350	0		4,212	0	
Fence	1994			20	3,824			4,212	89		3,824	0	
Fence-Mound Hill	Feb-03			20	2,520			3,735	72		3,824	1,036	
Fence-Hardy Creek	Mar-03			20	1,575			1,412	72		1,484	681	
Total Fence					12,481	0	0	10,558	206		10,764	1,717	
Account 340													
Total Office Eq					0	0	0	0	0	0	0	0	
Account 343													
Total Tools					0	0	0	0	0	0	0	0	
Account 311													
Pumping Equipment Hardy Creek	2001			20	31,376						24,317	7,059	
Pumping Equipment Mound Hill	2006			20	41,290			22,748	1,569		22,711	18,579	
Sump Pump	2013			10	1,388			20,647	2,065		555	833	
Kings Ridge Pump Station May 14	2014			20	112,575			416	139		5,629	98,953	
Gilgal Pump Station May 14	2014			20	106,232			7,993	5,312		12,854	93,378	
SCADA Eq (Interconnect)	2015			20	44,310			7,542	5,312		2,399	41,911	
Soft Start Equipment Mound Hill	7/19/2016			20	1,300			184	2,216		65	1,235	
Total Pumping Equipment					337,171	1,300	-	59,530	16,993	-	76,523	261,948	
Total Depreciation					5,426,100	117,231	0	5,543,331	2,487,906	104,663	0	2,592,569	2,950,762

Depreciation 2016

	ASSET BALANCES				ACCUMULATED DEPRECIATION				12/31/2015 Remaining Basis
	Balance 1/1/2016	Additions	Retirements	Balance 12/31/2016	Balance 1/1/2016	Additions	Retirements	Balance 12/31/2016	
Account									
Organization Costs	17,854	0	0	17,854	15,933	446	0	16,379	1,475
Total	5,443,954	117,231	0	5,561,185	2,503,839	105,110	0	2,608,949	2,952,236