

Attachment #1

Nebo Water District [0018747]
Depreciation Expense

Sorted: General - category

Federal

01/01/2022 - 12/31/2022

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Communication Equipment												
83		Fully Depreciate	1/1/1965	SL /N/A	5.0000	7,036.70	100.0000	0.00	0.00	7,036.70	0.00	7,036.70
84		Radio Modem	4/23/2007	SL /N/A	5.0000	3,279.31	100.0000	0.00	0.00	3,279.31	0.00	3,279.31
85		Radio Modem	6/1/2011	SL /N/A	5.0000	2,665.00	100.0000	0.00	0.00	2,665.00	0.00	2,665.00
86		Listening Device	7/1/2021	SL /N/A	7.0000	5,400.00	100.0000	0.00	0.00	385.71	771.43	1,157.14
Subtotal: Communication Equipment						18,381.01		0.00	0.00	13,366.72	771.43	14,138.15
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Communication Equipment						18,381.01		0.00	0.00	13,366.72	771.43	14,138.15
Distribution Reservoirs												
7		Reservoirs	7/1/1981	SL /N/A	40.0000	237,651.00	100.0000	0.00	0.00	237,651.00	0.00	237,651.00
8		Electric Pump V	7/1/1991	SL /N/A	40.0000	6,900.59	100.0000	0.00	0.00	5,261.56	172.51	5,434.07
9		Reservoirs	7/1/1991	SL /N/A	40.0000	1,065.58	100.0000	0.00	0.00	812.52	26.64	839.16
10		Reservoirs	7/1/1992	SL /N/A	40.0000	138,745.69	100.0000	0.00	0.00	101,903.90	3,468.64	105,372.54
11		Reservoirs	7/1/1993	SL /N/A	40.0000	4,483.57	100.0000	0.00	0.00	3,194.57	112.09	3,306.66
12		Booster Pump	7/1/1993	SL /N/A	20.0000	9,438.89	100.0000	0.00	0.00	9,438.89	0.00	9,438.89
13		Tank Repair	12/1/2003	SL /N/A	30.0000	42,750.40	100.0000	0.00	0.00	25,650.18	1,425.01	27,075.19
14		Tank Rehab	6/1/2004	SL /N/A	30.0000	39,600.00	100.0000	0.00	0.00	23,100.00	1,320.00	24,420.00
15		Tank Rehab	9/1/2004	SL /N/A	30.0000	49,964.00	100.0000	0.00	0.00	29,145.56	1,665.47	30,811.03
16		Tank Rehab	4/1/2007	SL /N/A	30.0000	175,287.61	100.0000	0.00	0.00	84,722.34	5,842.92	90,565.26
17		Tank Rehab	6/1/2012	SL /N/A	30.0000	118,462.40	100.0000	0.00	0.00	35,538.75	3,948.75	39,487.50
18		Tank Rehab	6/1/2013	SL /N/A	30.0000	52,365.95	100.0000	0.00	0.00	14,837.01	1,745.53	16,582.54
19		Tank Painting	9/30/2018	SL /N/A	30.0000	83,106.00	100.0000	0.00	0.00	9,695.70	2,770.20	12,465.90
20		Tank Painting	11/1/2019	SL /N/A	30.0000	78,100.00	100.0000	0.00	0.00	6,508.33	2,603.33	9,111.66
22		Fully Depreciate	1/1/1965	SL /N/A	20.0000	1,622.93	100.0000	0.00	0.00	1,622.93	0.00	1,622.93
Subtotal: Distribution Reservoirs						1,039,544.61		0.00	0.00	589,083.24	25,101.09	614,184.33
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Distribution Reservoirs						1,039,544.61		0.00	0.00	589,083.24	25,101.09	614,184.33
Hydrants												
51		Hydrants	7/1/1981	SL /N/A	40.0000	20,000.00	100.0000	0.00	0.00	20,000.00	0.00	20,000.00
52		Hydrants	7/1/1987	SL /N/A	40.0000	3,087.04	100.0000	0.00	0.00	2,669.66	77.18	2,746.84
53		Hydrants	7/1/1989	SL /N/A	40.0000	3,600.00	100.0000	0.00	0.00	2,895.70	90.00	2,985.70
54		Hydrants	10/1/1990	SL /N/A	40.0000	350.00	100.0000	0.00	0.00	275.63	8.75	284.38
55		Hydrants	7/1/2000	SL /N/A	40.0000	330.00	100.0000	0.00	0.00	183.75	8.25	192.00
56		Hydrants	6/30/2020	SL /N/A	40.0000	1,761.30	100.0000	0.00	0.00	66.04	44.03	110.07
Subtotal: Hydrants						29,128.34		0.00	0.00	26,090.78	228.21	26,318.99
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Hydrants						29,128.34		0.00	0.00	26,090.78	228.21	26,318.99
Land												
87		Land	10/1/1985	No Calc /N/A	0.0000	38,258.30	100.0000	0.00	0.00	0.00	0.00	0.00
Subtotal: Land						38,258.30		0.00	0.00	0.00	0.00	0.00
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00

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Net for: Land						38,258.30		0.00	0.00	0.00	0.00	0.00
Meters & Meter Installation												
45		Fully Depreciate	1/1/1965	SL /N/A	20.0000	399,530.22	100.0000	0.00	0.00	399,530.22	0.00	399,530.22
46		Meters	7/1/1994	SL /N/A	20.0000	6,481.11	100.0000	0.00	0.00	6,481.11	0.00	6,481.11
47		Meters	7/1/2009	SL /N/A	10.0000	14,171.13	100.0000	0.00	0.00	14,171.13	0.00	14,171.13
48		Meters	7/1/2019	SL /N/A	10.0000	4,122.72	100.0000	0.00	0.00	1,030.68	412.27	1,442.95
49		Meters	9/30/2020	SL /N/A	10.0000	5,606.66	100.0000	0.00	0.00	841.00	560.67	1,401.67
50		Meters	7/1/2021	SL /N/A	10.0000	6,127.24	100.0000	0.00	0.00	306.36	612.72	919.08
Subtotal: Meters & Meter Installation						436,039.08		0.00	0.00	422,360.50	1,585.66	423,946.16
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Meters & Meter Installation						436,039.08		0.00	0.00	422,360.50	1,585.66	423,946.16
Office Equipment												
57		Fully Depreciate	1/1/1965	SL /N/A	7.0000	34,189.55	100.0000	0.00	0.00	34,189.55	0.00	34,189.55
58		Computer - Marl	6/30/2010	SL /N/A	7.0000	600.00	100.0000	0.00	0.00	600.00	0.00	600.00
59		Computer & Billi	6/30/2011	SL /N/A	7.0000	14,319.50	100.0000	0.00	0.00	14,319.50	0.00	14,319.50
60		Copier	6/30/2011	SL /N/A	7.0000	1,077.81	100.0000	0.00	0.00	1,077.81	0.00	1,077.81
61		Computer & Sof	6/30/2013	SL /N/A	7.0000	8,543.75	100.0000	0.00	0.00	8,543.75	0.00	8,543.75
62		Computer & Sof	6/30/2020	SL /N/A	7.0000	9,394.00	100.0000	0.00	0.00	2,013.00	1,342.00	3,355.00
Subtotal: Office Equipment						68,124.61		0.00	0.00	60,743.61	1,342.00	62,085.61
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Office Equipment						68,124.61		0.00	0.00	60,743.61	1,342.00	62,085.61
Power Operational Equipment												
65		Fully Depreciate	1/1/1965	SL /N/A	7.0000	102,049.52	100.0000	0.00	0.00	102,049.52	0.00	102,049.52
66		Boring Machine	11/1/2010	SL /N/A	7.0000	10,281.84	100.0000	0.00	0.00	10,281.84	0.00	10,281.84
67		2011 Ford F-350	6/30/2011	SL /N/A	5.0000	35,277.00	100.0000	0.00	0.00	35,277.00	0.00	35,277.00
68		Ditchwitch Tren	6/30/2011	SL /N/A	5.0000	19,000.00	100.0000	0.00	0.00	19,000.00	0.00	19,000.00
69		Dump Bed	6/30/2012	SL /N/A	5.0000	3,593.75	100.0000	0.00	0.00	3,593.75	0.00	3,593.75
70		Excavator	6/30/2014	SL /N/A	7.0000	67,320.00	100.0000	0.00	0.00	67,320.00	0.00	67,320.00
71		Hobart Generatr	12/18/2014	SL /N/A	7.0000	850.00	100.0000	0.00	0.00	850.00	0.00	850.00
72		Trenching Buck	9/24/2019	SL /N/A	7.0000	845.00	100.0000	0.00	0.00	301.78	120.71	422.49
73		Utility Trailer	7/1/2021	SL /N/A	7.0000	2,300.00	100.0000	0.00	0.00	164.29	328.57	492.86
74		Push Mower	7/1/2021	SL /N/A	7.0000	369.00	100.0000	0.00	0.00	26.36	52.71	79.07
Subtotal: Power Operational Equipment						241,886.11		0.00	0.00	238,864.54	501.99	239,366.53
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Power Operational Equipment						241,886.11		0.00	0.00	238,864.54	501.99	239,366.53
Pumping Equipment												
75		Pump (Hwy 106	7/1/1997	SL /N/A	10.0000	1,784.49	100.0000	0.00	0.00	1,784.49	0.00	1,784.49
76		Generator	7/1/1998	SL /N/A	10.0000	3,000.00	100.0000	0.00	0.00	3,000.00	0.00	3,000.00
77		2 Pumps	1/1/2003	SL /N/A	10.0000	17,877.00	100.0000	0.00	0.00	17,877.00	0.00	17,877.00
78		Booster Pump	1/1/2003	SL /N/A	10.0000	23,241.00	100.0000	0.00	0.00	23,241.00	0.00	23,241.00
79		Telemetry Syste	1/1/2003	SL /N/A	10.0000	27,235.00	100.0000	0.00	0.00	27,235.00	0.00	27,235.00

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Pumping Equipment												
80		Generator	12/1/2015	SL /N/A	10.0000	34,127.00	100.0000	0.00	0.00	20,476.20	3,412.70	23,888.90
81		Pump	6/30/2020	SL /N/A	10.0000	1,120.30	100.0000	0.00	0.00	168.04	112.03	280.07
82		5.5 HP Trash Pl	7/1/2021	SL /N/A	10.0000	1,155.00	100.0000	0.00	0.00	57.75	115.50	173.25
Subtotal: Pumping Equipment						109,539.79		0.00	0.00	93,839.48	3,640.23	97,479.71
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Pumping Equipment						109,539.79		0.00	0.00	93,839.48	3,640.23	97,479.71
Structures & Improvements												
1		Office Building	10/1/1985	SL /N/A	30.0000	19,700.00	100.0000	0.00	0.00	19,700.00	0.00	19,700.00
2		Office Addition	7/1/1996	SL /N/A	30.0000	17,280.00	100.0000	0.00	0.00	14,704.00	576.00	15,280.00
3		Building	7/1/2002	SL /N/A	30.0000	11,856.51	100.0000	0.00	0.00	7,706.79	395.22	8,102.01
4		Metal Shelves	8/1/2003	SL /N/A	20.0000	861.86	100.0000	0.00	0.00	861.86	0.00	861.86
5		Fence	9/1/2009	SL /N/A	20.0000	11,740.00	100.0000	0.00	0.00	7,337.50	587.00	7,924.50
6		40 X 60 Building	6/1/2010	SL /N/A	30.0000	19,200.00	100.0000	0.00	0.00	7,360.00	640.00	8,000.00
21		Fully Depreciate	1/1/1965	SL /N/A	30.0000	9,112.98	100.0000	0.00	0.00	9,112.98	0.00	9,112.98
Subtotal: Structures & Improvements						89,751.35		0.00	0.00	66,783.13	2,198.22	68,981.35
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Structures & Improvements						89,751.35		0.00	0.00	66,783.13	2,198.22	68,981.35
Transmission Mains												
23		Mains	7/1/1981	SL /N/A	40.0000	1,310,972.00	100.0000	0.00	0.00	1,310,972.00	0.00	1,310,972.00
24		Mains	7/1/1984	SL /N/A	40.0000	5,934.00	100.0000	0.00	0.00	5,636.95	148.35	5,785.30
25		Mains	7/1/1986	SL /N/A	40.0000	15,073.20	100.0000	0.00	0.00	13,377.47	376.83	13,754.30
26		Mains	7/1/1987	SL /N/A	40.0000	9,606.22	100.0000	0.00	0.00	8,285.46	240.16	8,525.62
27		Mains	7/1/1988	SL /N/A	40.0000	15,171.78	100.0000	0.00	0.00	12,706.27	379.29	13,085.56
28		Mains	7/1/1990	SL /N/A	40.0000	16,384.06	100.0000	0.00	0.00	12,902.42	409.60	13,312.02
29		Mains	7/1/1992	SL /N/A	40.0000	227,037.39	100.0000	0.00	0.00	167,439.97	5,675.93	173,115.90
30		Mains	7/1/1993	SL /N/A	40.0000	196,243.98	100.0000	0.00	0.00	139,823.85	4,906.10	144,729.95
31		Mains	7/1/1994	SL /N/A	40.0000	51,736.59	100.0000	0.00	0.00	35,568.80	1,293.41	36,862.21
32		Mains	7/1/1994	SL /N/A	40.0000	12,981.32	100.0000	0.00	0.00	8,600.06	324.53	8,924.59
33		Mains	7/1/1996	SL /N/A	40.0000	11,492.00	100.0000	0.00	0.00	7,314.18	287.30	7,601.48
34		Mains	7/1/1997	SL /N/A	40.0000	6,555.61	100.0000	0.00	0.00	4,008.49	163.89	4,172.38
35		Mains	7/1/1998	SL /N/A	40.0000	404.00	100.0000	0.00	0.00	237.35	10.10	247.45
36		Mains	7/1/1999	SL /N/A	40.0000	4,905.44	100.0000	0.00	0.00	2,759.40	122.64	2,882.04
37		Mains	7/1/1999	SL /N/A	40.0000	300.00	100.0000	0.00	0.00	168.75	7.50	176.25
38		Mains	6/1/2006	SL /N/A	40.0000	10,954.00	100.0000	0.00	0.00	4,244.68	273.85	4,518.53
39		Mains	12/1/2008	SL /N/A	40.0000	6,025.94	100.0000	0.00	0.00	1,807.80	150.65	1,958.45
40		Mains	3/1/2009	SL /N/A	40.0000	1,196.85	100.0000	0.00	0.00	359.04	29.92	388.96
41		Line Extension	12/1/2010	SL /N/A	40.0000	493,956.85	100.0000	0.00	0.00	139,841.12	12,348.92	152,190.04
42		Motor	12/1/2011	SL /N/A	40.0000	28,874.00	100.0000	0.00	0.00	7,579.43	721.85	8,301.28
43		Line Extension	12/1/2011	SL /N/A	40.0000	138,356.46	100.0000	0.00	0.00	36,318.56	3,458.91	39,777.47
44		Line Extension	12/31/2014	SL /N/A	40.0000	29,334.10	100.0000	0.00	0.00	5,133.52	733.35	5,866.87
Subtotal: Transmission Mains						2,593,495.79		0.00	0.00	1,925,085.57	32,063.08	1,957,148.65
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00

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Net for: Transmission Mains						<u>2,593,495.79</u>		<u>0.00</u>	<u>0.00</u>	<u>1,925,085.57</u>	<u>32,063.08</u>	<u>1,957,148.65</u>
Transportation Equipment												
63		2014 Ford Picku	9/15/2014	SL /N/A	5.0000	28,800.74	100.0000	0.00	0.00	28,800.74	0.00	28,800.74
64		2019 Chevy Pic	5/31/2019	SL /N/A	5.0000	27,425.00	100.0000	0.00	0.00	13,712.50	5,485.00	19,197.50
Subtotal: Transportation Equipment						<u>56,225.74</u>		<u>0.00</u>	<u>0.00</u>	<u>42,513.24</u>	<u>5,485.00</u>	<u>47,998.24</u>
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Transportation Equipment						<u>56,225.74</u>		<u>0.00</u>	<u>0.00</u>	<u>42,513.24</u>	<u>5,485.00</u>	<u>47,998.24</u>
Subtotal:						<u>4,720,374.73</u>		<u>0.00</u>	<u>0.00</u>	<u>3,478,730.81</u>	<u>72,916.91</u>	<u>3,551,647.72</u>
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Grand Totals:						<u>4,720,374.73</u>		<u>0.00</u>	<u>0.00</u>	<u>3,478,730.81</u>	<u>72,916.91</u>	<u>3,551,647.72</u>