

DEPRECIATION SCHEDULE - TEST YEAR  
DECEMBER 31, 2023  
Elkhorn Water District

DATE	DESCRIPTION	DEP LIVES NARUC CASE NO. 2022-00124	UPIS	12/31/22 ACCU. DEPN	2023 DEPN	12/31/23 ACCU. DEPN
<b>PUMPS, LINES, METERS</b>						
07/01/89	PUMPS, LINES, METERS	40	5,864.19	4,911.18	146.60	5,057.78
01/01/94	SERVICE LINE TO NEW STORAGE TANK	45	128,891.13	91,644.37	2,864.25	94,508.62
12/10/97	PUMPS, LINES, METERS	40	8,502.69	5,331.96	212.57	5,544.53
06/30/07	2007 NEW CUSTIMER SERV	50	10,069.25	3,121.54	201.39	3,322.93
06/30/08	2008 NEW CUSTIMER SERV	50	6,073.65	1,761.32	121.47	1,882.79
06/30/09	2009 NEW CUSTIMER SERV	50	32,055.38	8,654.98	641.11	9,296.09
06/30/10	2010 NEW CUSTIMER SERV	50	14,410.32	3,602.62	288.21	3,890.83
06/30/11	2011 NEW CUSTIMER SERV	50	2,706.94	622.61	54.14	676.75
06/30/12	2012NEW CUSTIMER SERV	50	2,100.11	399.00	42.00	441.00
06/30/13	2013 NEW CUSTIMER SERV	50	3,117.43	561.14	62.35	623.49
06/30/14	2014 NEW CUSTIMER SERV	50	2,669.06	453.73	53.38	507.11
06/30/15	2015 NEW CUSTIMER SERV	50	1,653.41	248.03	33.07	281.10
09/12/20	PUMPS, LINES, METERS	40	5,284.16	297.23	132.10	429.33
09/12/20	PUMPS, LINES, METERS	40	4,170.15	234.56	104.25	338.81
11/11/20	PUMPS, LINES, METERS	40	2,543.88	132.50	63.60	196.10
08/18/21	PUMPS, LINES, METERS	40	107,750.28	3,591.68	2,693.76	6,285.44
08/18/21	PUMPS, LINES, METERS	40	45,430.58	1,514.35	1,135.76	2,650.11
08/18/21	PUMPS, LINES, METERS	40	16,010.86	533.69	400.27	933.96
08/18/21	PUMPS, LINES, METERS	40	25,000.00	833.33	625.00	1,458.33
08/18/21	PUMPS, LINES, METERS	40	137,500.00	4,583.33	3,437.50	8,020.83
08/18/21	ENGINEERING	15	84,260.00	7,489.77	5,617.33	13,107.10
08/26/21	PUMPS, LINES, METERS	40	6,044.00	201.47	151.10	352.57
11/18/21	PUMPS, LINES, METERS	40	13,555.37	367.12	338.88	706.00
02/21/22	PUMPS, LINES, METERS	40	21,924.38	411.08	548.11	959.19
03/03/22	PUMPS, LINES, METERS	40	1,376.44	25.81	34.41	60.22
03/28/22	PUMPS, LINES, METERS	40	1,304.81	21.75	32.62	54.37
03/28/22	PUMPS, LINES, METERS	40	1,078.06	17.97	26.95	44.92
05/17/22	PUMPS, LINES, METERS	40	42,920.36	625.92	1,073.01	1,698.93
06/01/22	INTEREST	40	6,920.38	86.50	173.01	259.51
06/09/22	PUMPS, LINES, METERS	40	14,175.00	177.19	354.38	531.57
06/20/22	PUMPS, LINES, METERS	40	1,374.25	17.18	34.36	51.54
06/20/22	PUMPS, LINES, METERS	40	5,628.89	70.36	140.72	211.08
07/02/22	PUMPS, LINES, METERS	40	1,614.40	16.82	40.36	57.18
07/25/22	PUMPS, LINES, METERS	40	2,209.40	23.01	55.24	78.25
09/07/22	PUMPS, LINES, METERS	40	7,560.00	63.00	189.00	252.00
11/08/22	PUMPS, LINES, METERS	40	10,674.20	44.48	266.86	311.34
11/29/22	PUMPS, LINES, METERS	40	1,731.60	3.61	43.29	46.90
12/01/22	INTEREST	40	6,875.99	14.32	171.90	186.22
12/21/22	PUMPS, LINES, METERS	40	550.00	1.15	13.75	14.90
12/21/22	PUMPS, LINES, METERS	40	2,015.03	4.20	50.38	54.58
12/21/22	PUMPS, LINES, METERS	40	1,202.00	2.50	30.05	32.55
01/09/23	PUMPS, LINES, METERS	40	6,330.00	0.00	158.25	158.25
02/21/23	PUMPS, LINES, METERS	40	285.00	0.00	6.53	6.53
02/21/23	PUMPS, LINES, METERS	40	2,937.00	0.00	67.31	67.31
02/21/23	PUMPS, LINES, METERS	40	5,113.94	0.00	117.19	117.19
03/21/23	PUMPS, LINES, METERS	40	6,237.45	0.00	129.95	129.95
03/21/23	PUMPS, LINES, METERS	40	50,000.00	0.00	1,041.67	1,041.67
05/16/02	PUMPS, LINES, METERS	40	76,626.27	0.00	1,277.10	1,277.10
05/16/23	PUMPS, LINES, METERS	40	20,510.56	0.00	341.84	341.84
05/16/23	PUMPS, LINES, METERS	40	3,059.63	0.00	50.99	50.99
12/01/23	INTEREST	40	6,840.96	0.00	99.76	99.76
11/08/23	PUMPS, LINES, METERS	40	2,000.00	0.00	8.33	8.33
11/08/23	PUMPS, LINES, METERS	40	1,767.11	0.00	7.36	7.36
12/01/23	INTEREST	40	9,389.65	0.00	19.56	19.56
12/11/23	PUMPS, LINES, METERS	40	750.00	0.00	1.56	1.56
TOTAL	PUMPS, LINES, METERS		<u>988,645.60</u>	<u>142,718.36</u>	<u>26,025.89</u>	<u>168,744.25</u>

DEPRECIATION SCHEDULE - TEST YEAR (Cont)  
 DECEMBER 31, 2023  
 Elkhorn Water District

DATE	DESCRIPTION	DEP LIVES NARUC CASE NO. 2022-00124	UPIS	12/31/22 ACCUM. DEP'N	2023 DEP'N	12/31/23 ACCUM. DEP'N
<u>TANKS</u>						
01/01/94	STORAGE TANK	45	251,294.80	210,654.01	5,584.33	216,238.34
07/12/22	Fire Hydrant	10	5,628.89	234.54	562.89	797.43
TOTAL	TANKS		<u>256,923.69</u>	<u>210,888.55</u>	<u>6,147.22</u>	<u>217,035.77</u>
<u>METERS &amp; METER INSTALLATIONS</u>						
07/01/13	MASTER METER SOFTWARE	10	14,212.00	12,790.80	1,421.20	14,212.00
06/30/14	CUSTOMER METERS & INSTALLATIONS	15	1,720.00	974.69	114.67	1,089.36
06/30/15	CUSTOMER METERS & INSTALLATIONS	15	420.00	210.00	28.00	238.00
TOTAL	METERS & METER INSTALLATIONS		<u>16,352.00</u>	<u>13,975.49</u>	<u>1,563.87</u>	<u>15,539.36</u>
<u>INTANGIBLE ASSETS RELATING TO KIA PROJECT</u>						
03/08/21	PSC APPLICATION	15	5,179.60	575.52	345.31	920.83
TOTAL	INTANGIBLE ASSETS RELATING TO KIA PROJECT		<u>5,179.60</u>	<u>575.52</u>	<u>345.31</u>	<u>920.83</u>
<u>OFFICE EQUIPMENT</u>						
	LAND & LAND RIGHTS		<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
GRAND TOTALS			<u>1,268,100.89</u>	<u>368,157.92</u>	<u>34,082.29</u>	<u>402,240.21</u>