

DEPRECIATION SCHEDULE - PRO FORMA  
DECEMBER 31, 2023  
Elkhorn Water District

DATE	DESCRIPTION	DEP LIVES		12/31/22 ACCUM. DEP'N	2023 DEP'N	PRO FORMA DEPRECIATION	PRO FORMA ADJUSTMENT
		NARUC CASE NO. 2022-00124	UPIS				
<b>PUMPS, LINES, METERS</b>							
07/01/89	PUMPS, LINES, METERS	40	5,864.19	4,911.18	146.60	146.60	0.00
01/01/94	SERVICE LINE TO NEW STORAGE TANK	45	128,891.13	91,644.37	2,864.25	2,864.25	0.00
12/10/97	PUMPS, LINES, METERS	40	8,502.69	5,331.96	212.57	212.57	0.00
06/30/07	2007 NEW CUSTIMER SERV	50	10,069.25	3,121.54	201.39	201.39	0.00
06/30/08	2008 NEW CUSTIMER SERV	50	6,073.65	1,761.32	121.47	121.47	0.00
06/30/09	2009 NEW CUSTIMER SERV	50	32,055.38	8,654.98	641.11	641.11	0.00
06/30/10	2010 NEW CUSTIMER SERV	50	14,410.32	3,602.62	288.21	288.21	0.00
06/30/11	2011 NEW CUSTIMER SERV	50	2,706.94	622.61	54.14	54.14	0.00
06/30/12	2012NEW CUSTIMER SERV	50	2,100.11	399.00	42.00	42.00	0.00
06/30/13	2013 NEW CUSTIMER SERV	50	3,117.43	561.14	62.35	62.35	0.00
06/30/14	2014 NEW CUSTIMER SERV	50	2,669.06	453.73	53.38	53.38	0.00
06/30/15	2015 NEW CUSTIMER SERV	50	1,653.41	248.03	33.07	33.07	0.00
09/12/20	PUMPS, LINES, METERS	40	5,284.16	297.23	132.10	132.10	0.00
09/12/20	PUMPS, LINES, METERS	40	4,170.15	234.56	104.25	104.25	0.00
11/11/20	PUMPS, LINES, METERS	40	2,543.88	132.50	63.60	63.60	0.00
08/18/21	PUMPS, LINES, METERS	40	107,750.28	3,591.68	2,693.76	2,693.76	0.00
08/18/21	PUMPS, LINES, METERS	40	45,430.58	1,514.35	1,135.76	1,135.76	0.00
08/18/21	PUMPS, LINES, METERS	40	16,010.86	533.69	400.27	400.27	0.00
08/18/21	PUMPS, LINES, METERS	40	25,000.00	833.33	625.00	625.00	0.00
08/18/21	PUMPS, LINES, METERS	40	137,500.00	4,583.33	3,437.50	3,437.50	0.00
08/18/21	ENGINEERING	15	84,260.00	7,489.77	5,617.33	5,617.33	0.00
08/26/21	PUMPS, LINES, METERS	40	6,044.00	201.47	151.10	151.10	0.00
11/18/21	PUMPS, LINES, METERS	40	13,555.37	367.12	338.88	338.88	0.00
02/21/22	PUMPS, LINES, METERS	40	21,924.38	411.08	548.11	548.11	0.00
03/03/22	PUMPS, LINES, METERS	40	1,376.44	25.81	34.41	34.41	0.00
03/28/22	PUMPS, LINES, METERS	40	1,304.81	21.75	32.62	32.62	0.00
03/28/22	PUMPS, LINES, METERS	40	1,078.06	17.97	26.95	26.95	0.00
05/17/22	PUMPS, LINES, METERS	40	42,920.36	625.92	1,073.01	1,073.01	0.00
06/01/22	INTEREST	40	6,920.38	86.50	173.01	173.01	0.00
06/09/22	PUMPS, LINES, METERS	40	14,175.00	177.19	354.38	354.38	0.00
06/20/22	PUMPS, LINES, METERS	40	1,374.25	17.18	34.36	34.36	0.00
06/20/22	PUMPS, LINES, METERS	40	5,628.89	70.36	140.72	140.72	0.00
07/02/22	PUMPS, LINES, METERS	40	1,614.40	16.82	40.36	40.36	0.00
07/25/22	PUMPS, LINES, METERS	40	2,209.40	23.01	55.24	55.24	0.00
09/07/22	PUMPS, LINES, METERS	40	7,560.00	63.00	189.00	189.00	0.00
11/08/22	PUMPS, LINES, METERS	40	10,674.20	44.48	266.86	266.86	0.00
11/29/22	PUMPS, LINES, METERS	40	1,731.60	3.61	43.29	43.29	0.00
12/01/22	INTEREST	40	6,875.99	14.32	171.90	171.90	0.00
12/21/22	PUMPS, LINES, METERS	40	550.00	1.15	13.75	13.75	0.00
12/21/22	PUMPS, LINES, METERS	40	2,015.03	4.20	50.38	50.38	0.00
12/21/22	PUMPS, LINES, METERS	40	1,202.00	2.50	30.05	30.05	0.00
01/09/23	PUMPS, LINES, METERS	40	6,330.00	0.00	158.25	158.25	0.00
02/21/23	PUMPS, LINES, METERS	40	285.00	0.00	6.53	7.13	0.60
02/21/23	PUMPS, LINES, METERS	40	2,937.00	0.00	67.31	73.43	6.12
02/21/23	PUMPS, LINES, METERS	40	5,113.94	0.00	117.19	127.85	10.66
03/21/23	PUMPS, LINES, METERS	40	6,237.45	0.00	129.95	155.94	25.99
03/21/23	PUMPS, LINES, METERS	40	50,000.00	0.00	1,041.67	1,250.00	208.33
05/16/02	PUMPS, LINES, METERS	40	76,626.27	0.00	1,277.10	1,915.66	638.56
05/16/23	PUMPS, LINES, METERS	40	20,510.56	0.00	341.84	512.76	170.92
05/16/23	PUMPS, LINES, METERS	40	3,059.63	0.00	50.99	76.49	25.50
12/01/23	INTEREST	40	6,840.96	0.00	99.76	171.02	71.26
11/08/23	PUMPS, LINES, METERS	40	2,000.00	0.00	8.33	50.00	41.67
11/08/23	PUMPS, LINES, METERS	40	1,767.11	0.00	7.36	44.18	36.82
12/01/23	INTEREST	40	9,389.65	0.00	19.56	234.74	215.18
12/11/23	PUMPS, LINES, METERS	40	750.00	0.00	1.56	18.75	17.19
TOTAL	PUMPS, LINES, METERS		988,645.60	142,718.36	26,025.89	27,494.69	1,468.80

DEPRECIATION SCHEDULE - PRO FORMA (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	PRO FORMA DEPRECIATION	PRO FORMA ADJUSTMENT
<u>TANKS</u>							
01/01/94	STORAGE TANK	45	251,294.80	210,654.01	5,584.33	5,584.33	0.00
07/12/22	Fire Hydrant	10	5,628.89	234.54	562.89	562.89	0.00
TOTAL	TANKS		<u>256,923.69</u>	<u>210,888.55</u>	<u>6,147.22</u>	<u>6,147.22</u>	<u>0.00</u>
<u>METERS &amp; METER INSTALLATIONS</u>							
07/01/13	MASTER METER SOFTWARE	10	14,212.00	12,790.80	1,421.20	1,421.20	0.00
06/30/14	CUSTOMER METERS & INSTALLATIONS	15	1,720.00	974.69	114.67	114.67	0.00
06/30/15	CUSTOMER METERS & INSTALLATIONS	15	420.00	210.00	28.00	28.00	0.00
TOTAL	METERS & METER INSTALLATIONS		<u>16,352.00</u>	<u>13,975.49</u>	<u>1,563.87</u>	<u>1,563.87</u>	<u>0.00</u>
<u>INTANGIBLE ASSETS RELATING TO KIA PROJECT</u>							
03/08/21	PSC APPLICATION	15	5,179.60	575.52	345.31	345.31	0.00
TOTAL	INTANGIBLE ASSETS RELATING TO KIA PROJECT		<u>5,179.60</u>	<u>575.52</u>	<u>345.31</u>	<u>345.31</u>	<u>0.00</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>	<u>0.00</u>
<u>KIA FUNDED PROJECT</u>							
2023	WATER LINE	62.5	227,325.00	0.00	0.00	3,637.20	3,637.20
2023	PUMPING STATION	37.5	277,918.00	0.00	0.00	7,411.15	7,411.15
2023	AMR METERS	20	246,867.00	0.00	0.00	12,343.35	12,343.35
TOTAL	KIA FUNDED PROJECT		<u>752,110.00</u>	<u>0.00</u>	<u>0.00</u>	<u>23,391.70</u>	<u>23,391.70</u>
Meter Instalations							
2023	Meters	20	16,570.00	0.00	0.00	828.50	828.50
GRAND TOTALS			<u>2,036,780.89</u>	<u>368,157.92</u>	<u>34,082.29</u>	<u>59,771.29</u>	<u>25,689.00</u>