

## Fountain Run Water District Depreciation Expense

Sorted: General - tax link

Financial

01/01/2024 - 12/31/2024

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
<b>990, Pg 10 #1 - Water</b>										
<b>Communication Equipment</b>										
100		3 Radios	4/1/1999	SL /N/A	5.0000	1,267.50	1,267.50	0.00	1,267.50	0.00
101		40 Watt Mobile Radio	12/1/2003	SL /N/A	5.0000	470.25	470.25	0.00	470.25	0.00
102		Telemetry System	7/1/2010	SL /N/A	10.0000	88,096.57	79,287.26	8,809.31	88,096.57	0.00
103		Telemetry System	4/1/2011	SL /N/A	10.0000	2,201.25	2,201.25	0.00	2,201.25	0.00
202		COMPUTER & SCADA SYST	6/28/2019	SL /N/A	10.0000	8,836.50	3,976.43	883.65	4,860.08	3,976.42
<b>Subtotal: Communication Equipment</b>						<b>100,872.07</b>	<b>87,202.69</b>	<b>9,692.96</b>	<b>96,895.65</b>	<b>3,976.42</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Communication Equipment</b>						<b>100,872.07</b>	<b>87,202.69</b>	<b>9,692.96</b>	<b>96,895.65</b>	<b>3,976.42</b>
<b>Distribution Reservoirs</b>										
10		Distribution Reservoirs	1/1/1972	SL /N/A	45.0000	138,506.21	111,653.24	3,077.92	114,731.16	23,775.05
11		Distribution Reservoir	1/1/1983	SL /N/A	45.0000	1,500.00	1,228.98	33.33	1,262.31	237.69
12		New Tank	1/1/2010	SL /N/A	45.0000	680,644.90	190,126.81	15,125.44	205,252.25	475,392.65
<b>Subtotal: Distribution Reservoirs</b>						<b>820,651.11</b>	<b>303,009.03</b>	<b>18,236.69</b>	<b>321,245.72</b>	<b>499,405.39</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Distribution Reservoirs</b>						<b>820,651.11</b>	<b>303,009.03</b>	<b>18,236.69</b>	<b>321,245.72</b>	<b>499,405.39</b>
<b>Hydrants</b>										
81		Hydrants	1/1/1972	SL /N/A	50.0000	8,609.72	8,609.72	0.00	8,609.72	0.00
82		5 Hydrants	1/1/1997	SL /N/A	50.0000	1,849.50	980.24	36.99	1,017.23	832.27
83		2 Hydrants	1/1/2006	SL /N/A	50.0000	830.00	282.40	16.60	299.00	531.00
208		Hydrant @ CPC	12/20/2023	SL /N/A	50.0000	3,500.00	0.00	70.00	70.00	3,430.00
<b>Subtotal: Hydrants</b>						<b>14,789.22</b>	<b>9,872.36</b>	<b>123.59</b>	<b>9,995.95</b>	<b>4,793.27</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Hydrants</b>						<b>14,789.22</b>	<b>9,872.36</b>	<b>123.59</b>	<b>9,995.95</b>	<b>4,793.27</b>
<b>Intangibles</b>										
6		Miscellaneous Intangibles	1/1/1979	SL /N/A	50.0000	50,000.00	50,000.00	0.00	50,000.00	0.00
<b>Subtotal: Intangibles</b>						<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Intangibles</b>						<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>
<b>Land</b>										
1		Land	1/1/1979	No Calc /N/	0.0000	1,177.68	0.00	0.00	0.00	1,177.68
2		Recording Easements	1/1/1989	No Calc /N/	0.0000	832.07	0.00	0.00	0.00	832.07
3		Survey-Tank Site	1/1/2008	No Calc /N/	0.0000	500.00	0.00	0.00	0.00	500.00
4		Tank Site	3/1/2009	No Calc /N/	0.0000	5,500.00	0.00	0.00	0.00	5,500.00
5		Preparing Easements	6/1/2009	No Calc /N/	0.0000	318.44	0.00	0.00	0.00	318.44
139		Land behind office	6/16/2015	No Calc /N/	0.0000	20,620.00	0.00	0.00	0.00	20,620.00
<b>Subtotal: Land</b>						<b>28,948.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,948.19</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Land</b>						<b>28,948.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,948.19</b>
<b>Meters</b>										

## Fountain Run Water District Depreciation Expense

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Financial  
01/01/2024 - 12/31/2024

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
<b>990, Pg 10 #1 - Water</b>										
<b>Meters</b>										
53		Meters	1/1/1972	SL /N/A	40.0000	89,530.16	66,888.82	2,238.25	69,127.07	20,403.09
54		Meters	1/1/1994	SL /N/A	40.0000	2,770.69	1,717.76	69.27	1,787.03	983.66
55		Meters	1/1/1995	SL /N/A	40.0000	1,370.12	822.19	34.25	856.44	513.68
56		Meters	1/1/1996	SL /N/A	40.0000	2,852.38	1,654.43	71.31	1,725.74	1,126.64
57		Meters	1/1/1997	SL /N/A	40.0000	4,677.50	2,613.42	116.94	2,730.36	1,947.14
58		Meters	1/1/1998	SL /N/A	40.0000	1,106.59	597.65	27.66	625.31	481.28
59		Meters	1/1/1999	SL /N/A	40.0000	2,668.36	1,387.61	66.71	1,454.32	1,214.04
60		Meters	1/1/2000	SL /N/A	40.0000	2,832.79	1,416.47	70.82	1,487.29	1,345.50
61		Meters	1/1/2001	SL /N/A	40.0000	3,980.45	1,910.62	99.51	2,010.13	1,970.32
62		Meters	1/1/2002	SL /N/A	40.0000	739.14	339.97	18.48	358.45	380.69
63		108 Meters M25	1/1/2003	SL /N/A	40.0000	3,570.41	1,571.00	89.26	1,660.26	1,910.15
64		3 Meters M70	1/1/2003	SL /N/A	40.0000	332.25	146.28	8.31	154.59	177.66
135		Meter Installation	1/1/2003	SL /N/A	40.0000	2,941.25	1,294.21	73.53	1,367.74	1,573.51
65		Meters	1/1/2004	SL /N/A	40.0000	1,105.58	464.43	27.64	492.07	613.51
136		Meter Installation	1/1/2004	SL /N/A	40.0000	3,174.94	1,333.47	79.37	1,412.84	1,762.10
66		Meters M25	1/1/2005	SL /N/A	40.0000	2,150.46	1,397.81	53.76	1,451.57	698.89
67		Meters M70	1/1/2005	SL /N/A	40.0000	368.44	239.51	9.21	248.72	119.72
84		Meter Installation	1/1/2005	SL /N/A	40.0000	3,749.69	1,499.82	93.74	1,593.56	2,156.13
68		30 M25 Meters	1/1/2006	SL /N/A	40.0000	1,088.60	664.03	27.22	691.25	397.35
69		2 M70 Meters	1/1/2006	SL /N/A	40.0000	184.22	112.33	4.61	116.94	67.28
70		60 T10 Meters	1/1/2006	SL /N/A	40.0000	1,920.00	1,171.20	48.00	1,219.20	700.80
71		6 T10 Meters 1"	1/1/2006	SL /N/A	40.0000	976.80	595.91	24.42	620.33	356.47
72		2 T10 Meters 2"	1/1/2006	SL /N/A	40.0000	662.50	404.11	16.56	420.67	241.83
85		Meter Installation	1/1/2006	SL /N/A	40.0000	2,451.19	931.41	61.28	992.69	1,458.50
73		70 T10 Meters	1/1/2007	SL /N/A	40.0000	2,702.00	1,540.14	67.55	1,607.69	1,094.31
74		6 T10 Meters 1"	1/1/2007	SL /N/A	40.0000	735.00	418.98	18.38	437.36	297.64
86		Meter Installation	1/1/2007	SL /N/A	40.0000	3,752.15	1,350.72	93.80	1,444.52	2,307.63
75		50 T10 Meters	1/1/2008	SL /N/A	40.0000	1,930.00	1,022.90	48.25	1,071.15	858.85
137		Meter Installation	1/1/2008	SL /N/A	40.0000	2,053.93	698.36	51.35	749.71	1,304.22
76		4 Meters 2"	1/1/2009	SL /N/A	40.0000	1,970.00	965.30	49.25	1,014.55	955.45
87		Meter Installation	1/1/2009	SL /N/A	40.0000	3,497.78	1,119.30	87.44	1,206.74	2,291.04
88		Meter Installation	1/1/2009	SL /N/A	40.0000	14,570.27	4,662.54	364.26	5,026.80	9,543.47
77		Master Meter 2"	11/1/2009	SL /N/A	40.0000	1,457.14	714.04	36.43	750.47	706.67
78		Master Meter 3"	11/1/2009	SL /N/A	40.0000	1,748.57	856.80	43.71	900.51	848.06
89		Meter Installation	1/1/2010	SL /N/A	40.0000	2,734.73	820.40	68.37	888.77	1,845.96
79		50 Meters	8/1/2010	SL /N/A	40.0000	1,930.00	868.50	48.25	916.75	1,013.25
90		Meter Installation	1/1/2011	SL /N/A	40.0000	1,831.44	512.83	45.79	558.62	1,272.82
91		Meter Installation	1/1/2013	SL /N/A	40.0000	238.00	57.12	5.95	63.07	174.93
92		Meter Installation	1/1/2014	SL /N/A	40.0000	1,365.17	300.33	34.13	334.46	1,030.71
80		30 Meters	8/1/2014	SL /N/A	40.0000	1,395.00	404.58	34.88	439.46	955.54
141		2 Meters Installs	7/1/2015	SL /N/A	40.0000	950.00	190.00	23.75	213.75	736.25
142		6 meter installs	6/1/2016	SL /N/A	40.0000	2,850.00	517.75	71.25	589.00	2,261.00
201		6 New Meters	7/1/2018	SL /N/A	40.0000	3,450.00	474.38	86.25	560.63	2,889.37
203		1 New Meter	7/1/2019	SL /N/A	40.0000	575.00	64.71	14.38	79.09	495.91
204		3 New Meters	6/30/2020	SL /N/A	40.0000	1,725.00	150.96	43.13	194.09	1,530.91
205		6 New Meters & Installation	6/30/2021	SL /N/A	40.0000	4,956.58	309.78	123.91	433.69	4,522.89

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01/01/2024 - 12/31/2024

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<b>990, Pg 10 #1 - Water</b>										
<b>Meters</b>										
206		4 New meters including 2" at	7/1/2022	SL /N/A	40.0000	4,794.79	179.81	119.87	299.68	4,495.11
207		1" Meter for CPC	12/20/2023	SL /N/A	40.0000	1,124.53	0.00	28.11	28.11	1,096.42
<b>Subtotal: Meters</b>						<b>201,541.59</b>	<b>109,374.69</b>	<b>5,038.55</b>	<b>114,413.24</b>	<b>87,128.35</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Meters</b>						<b>201,541.59</b>	<b>109,374.69</b>	<b>5,038.55</b>	<b>114,413.24</b>	<b>87,128.35</b>
<b>Misc Equip</b>										
128		Misc Equipment	1/1/1985	SL /N/A	5.0000	657.00	657.00	0.00	657.00	0.00
129		Water Line Pressure Tester	2/1/1994	SL /N/A	5.0000	433.00	433.00	0.00	433.00	0.00
130		Water Line Pressure Tester &	1/1/2003	SL /N/A	5.0000	471.66	471.66	0.00	471.66	0.00
138		Pressure Tester	1/1/2004	SL /N/A	5.0000	500.00	500.00	0.00	500.00	0.00
131		Pressure Tester	1/1/2005	SL /N/A	5.0000	419.00	419.00	0.00	419.00	0.00
132		Pressure Recorder	5/1/2008	SL /N/A	5.0000	552.00	552.00	0.00	552.00	0.00
133		Dickson Pressure Logger	10/1/2009	SL /N/A	5.0000	509.75	509.75	0.00	509.75	0.00
134		Aquascscope	9/1/2012	SL /N/A	5.0000	450.00	450.00	0.00	450.00	0.00
210		GPR LOCATOR-GUIDELINE	10/24/2024	SL /N/A	7.0000	18,750.00	0.00	446.43	446.43	18,303.57
<b>Subtotal: Misc Equip</b>						<b>22,742.41</b>	<b>3,992.41</b>	<b>446.43</b>	<b>4,438.84</b>	<b>18,303.57</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Misc Equip</b>						<b>22,742.41</b>	<b>3,992.41</b>	<b>446.43</b>	<b>4,438.84</b>	<b>18,303.57</b>
<b>Office Equipment</b>										
104		Office Equipment	1/1/1972	SL /N/A	5.0000	289.09	289.09	0.00	289.09	0.00
105		Air Conditioner	1/1/1988	SL /N/A	5.0000	489.98	489.98	0.00	489.98	0.00
106		Sharp Copier	1/1/1995	SL /N/A	5.0000	1,795.00	1,795.00	0.00	1,795.00	0.00
107		Kenmore Vacuum	1/1/2001	SL /N/A	5.0000	113.99	113.99	0.00	113.99	0.00
108		Cannon Copier	1/1/2006	SL /N/A	5.0000	463.60	463.60	0.00	463.60	0.00
109		Refrigerator	7/1/2010	SL /N/A	5.0000	310.00	310.00	0.00	310.00	0.00
110		2 Chairs& Filing Cabinet	4/1/2012	SL /N/A	5.0000	200.00	200.00	0.00	200.00	0.00
111		Desk	9/1/2012	SL /N/A	5.0000	142.93	142.93	0.00	142.93	0.00
112		HP Copier	1/1/2013	SL /N/A	5.0000	269.99	269.99	0.00	269.99	0.00
113		2 Dell OptiPlex 3010	3/1/2014	SL /N/A	5.0000	4,190.80	4,190.80	0.00	4,190.80	0.00
<b>Subtotal: Office Equipment</b>						<b>8,265.38</b>	<b>8,265.38</b>	<b>0.00</b>	<b>8,265.38</b>	<b>0.00</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Office Equipment</b>						<b>8,265.38</b>	<b>8,265.38</b>	<b>0.00</b>	<b>8,265.38</b>	<b>0.00</b>
<b>Pumping Equipment</b>										
9		Pumping Equipment	9/1/2010	SL /N/A	7.0000	99,326.27	99,326.27	0.00	99,326.27	0.00
<b>Subtotal: Pumping Equipment</b>						<b>99,326.27</b>	<b>99,326.27</b>	<b>0.00</b>	<b>99,326.27</b>	<b>0.00</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Pumping Equipment</b>						<b>99,326.27</b>	<b>99,326.27</b>	<b>0.00</b>	<b>99,326.27</b>	<b>0.00</b>
<b>Services</b>										
13		Services	1/1/1972	SL /N/A	50.0000	23,410.90	23,410.90	0.00	23,410.90	0.00
14		Road Bore, pipe, etc	1/1/1994	SL /N/A	50.0000	2,203.60	1,300.07	44.07	1,344.14	859.46

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01/01/2024 - 12/31/2024

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
<b>990, Pg 10 #1 - Water</b>										
<b>Services</b>										
15		Road Bores	1/1/1995	SL /N/A	50.0000	897.65	511.58	17.95	529.53	368.12
16		Road Bores & Services	1/1/1996	SL /N/A	50.0000	414.64	227.98	8.29	236.27	178.37
17		Services	1/1/1997	SL /N/A	50.0000	1,418.81	752.07	28.38	780.45	638.36
18		Services	1/1/2001	SL /N/A	50.0000	1,490.99	670.95	29.82	700.77	790.22
19		Services	1/1/2002	SL /N/A	50.0000	234.12	100.62	4.68	105.30	128.82
20		Services	1/1/2003	SL /N/A	50.0000	827.78	339.48	16.56	356.04	471.74
21		Services	1/1/2004	SL /N/A	50.0000	1,039.70	405.59	20.79	426.38	613.32
22		Services	1/1/2006	SL /N/A	50.0000	1,858.06	650.30	37.16	687.46	1,170.60
23		Services	1/1/2007	SL /N/A	50.0000	683.43	225.55	13.67	239.22	444.21
24		Services	1/1/2010	SL /N/A	50.0000	2,571.30	694.31	51.43	745.74	1,825.56
25		Services	1/1/2011	SL /N/A	50.0000	684.67	171.16	13.69	184.85	499.82
26		Services	1/1/2013	SL /N/A	50.0000	255.71	53.65	5.11	58.76	196.95
27		Services	1/1/2014	SL /N/A	50.0000	646.60	122.84	12.93	135.77	510.83
<b>Subtotal: Services</b>						<b>38,637.96</b>	<b>29,637.05</b>	<b>304.53</b>	<b>29,941.58</b>	<b>8,696.38</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Services</b>						<b>38,637.96</b>	<b>29,637.05</b>	<b>304.53</b>	<b>29,941.58</b>	<b>8,696.38</b>
<b>Structures &amp; Improvements</b>										
7		Structures & Improvements	1/1/1979	SL /N/A	37.5000	52,740.88	52,740.88	0.00	52,740.88	0.00
93		Building	1/1/1985	SL /N/A	37.5000	7,000.00	7,000.00	0.00	7,000.00	0.00
94		Improvements	1/1/1986	SL /N/A	37.5000	1,492.60	1,492.60	0.00	1,492.60	0.00
96		Metal Building	6/8/1994	SL /N/A	37.5000	4,986.00	3,141.18	132.96	3,274.14	1,711.86
95		Improvements	1/1/1997	SL /N/A	37.5000	5,914.97	4,554.53	157.73	4,712.26	1,202.71
97		Roof Office Building	1/1/1997	SL /N/A	37.5000	3,388.00	2,473.26	90.35	2,563.61	824.39
98		Pavement	5/1/2003	SL /N/A	20.0000	1,960.00	1,960.00	0.00	1,960.00	0.00
8		Pump Station 98	9/1/2010	SL /N/A	37.5000	36,235.10	11,232.92	966.27	12,199.19	24,035.91
<b>Subtotal: Structures &amp; Improvements</b>						<b>113,717.55</b>	<b>84,595.37</b>	<b>1,347.31</b>	<b>85,942.68</b>	<b>27,774.87</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Structures &amp; Improvements</b>						<b>113,717.55</b>	<b>84,595.37</b>	<b>1,347.31</b>	<b>85,942.68</b>	<b>27,774.87</b>
<b>Tools &amp; Equipment</b>										
114		Tools	1/1/1997	SL /N/A	5.0000	929.13	929.13	0.00	929.13	0.00
115		Boring Machine	6/1/1997	SL /N/A	5.0000	2,481.00	2,481.00	0.00	2,481.00	0.00
116		Tools & Equipment	1/1/2001	SL /N/A	5.0000	782.47	782.47	0.00	782.47	0.00
117		4 Push Rods	7/1/2001	SL /N/A	5.0000	405.72	405.72	0.00	405.72	0.00
118		FS Trimmer	3/1/2004	SL /N/A	5.0000	199.95	199.95	0.00	199.95	0.00
119		Tsurum 5.5 HP Trash Pump	3/1/2004	SL /N/A	5.0000	991.11	991.11	0.00	991.11	0.00
120		Plastic Pipe Shut off Tool	3/1/2004	SL /N/A	5.0000	201.00	201.00	0.00	201.00	0.00
121		Bildge Pump	3/1/2004	SL /N/A	5.0000	59.00	59.00	0.00	59.00	0.00
122		Pressure Washer	2/1/2008	SL /N/A	5.0000	275.95	275.95	0.00	275.95	0.00
125		Husquavarna Tiller	3/1/2009	SL /N/A	5.0000	699.00	699.00	0.00	699.00	0.00
123		Ratchet Wrench	10/1/2009	SL /N/A	5.0000	133.24	133.24	0.00	133.24	0.00
124		Tile Probe	10/1/2009	SL /N/A	5.0000	25.53	25.53	0.00	25.53	0.00
126		Rock Rake	10/1/2010	SL /N/A	5.0000	400.00	400.00	0.00	400.00	0.00
127		Truck Tool Boxes	11/1/2011	SL /N/A	5.0000	800.23	800.23	0.00	800.23	0.00

## Fountain Run Water District Depreciation Expense

Sorted: General - tax link

Financial

01/01/2024 - 12/31/2024

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
<b>990, Pg 10 #1 - Water</b>										
<b>Subtotal: Tools &amp; Equipment</b>						<b>8,383.33</b>	<b>8,383.33</b>	<b>0.00</b>	<b>8,383.33</b>	<b>0.00</b>
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
<b>Net for: Tools &amp; Equipment</b>						<b>8,383.33</b>	<b>8,383.33</b>	<b>0.00</b>	<b>8,383.33</b>	<b>0.00</b>
<b>Transmission Mains</b>										
28		Mains	1/1/1972	SL /N/A	62.5000	395,351.37	261,670.05	6,325.62	267,995.67	127,355.70
29		Main-1.2 MI Capital Hill Rd	1/1/1994	SL /N/A	62.5000	8,036.85	4,516.78	128.59	4,645.37	3,391.48
30		Main-Wheeler Rd	1/1/1995	SL /N/A	62.5000	4,430.90	2,401.56	70.89	2,472.45	1,958.45
31		Main-Capital Hill Rd	1/1/1995	SL /N/A	62.5000	3,430.81	1,859.56	54.89	1,914.45	1,516.36
32		Main-Wheeler Rd Ext	1/1/1996	SL /N/A	62.5000	2,289.73	1,195.18	36.64	1,231.82	1,057.91
33		Main-Hwy 100 ext	1/1/1997	SL /N/A	62.5000	2,898.00	1,454.81	46.37	1,501.18	1,396.82
34		Main-Al Murphy Rd	1/1/1999	SL /N/A	62.5000	5,094.78	2,353.89	81.52	2,435.41	2,659.37
35		Main-Mt Zion Rd	1/1/2000	SL /N/A	62.5000	7,027.48	3,106.15	112.44	3,218.59	3,808.89
36		Main-Dunns Ford Rd Survey	1/1/2001	SL /N/A	62.5000	5,200.00	2,194.40	83.20	2,277.60	2,922.40
37		Main-Dunns Ford Rd Survey	1/1/2001	SL /N/A	62.5000	8,887.57	3,750.53	142.20	3,892.73	4,994.84
38		Main-Spring Creek Rd	1/1/2004	SL /N/A	62.5000	9,757.97	3,532.41	156.13	3,688.54	6,069.43
39		Engineering Fees Hughes & I	1/1/2005	SL /N/A	62.5000	2,800.00	901.60	44.80	946.40	1,853.60
40		Main-Downing Rd	1/1/2006	SL /N/A	62.5000	7,539.03	2,427.53	120.62	2,548.15	4,990.88
41		Main-Bare Foot	1/1/2006	SL /N/A	62.5000	4,431.80	1,427.09	70.91	1,498.00	2,933.80
42		Main-Cherokee	1/1/2006	SL /N/A	62.5000	1,867.40	601.25	29.88	631.13	1,236.27
43		Main-Hughes Rd	1/1/2006	SL /N/A	62.5000	14,329.33	4,613.98	229.27	4,843.25	9,486.08
44		Main- White Oak Ridge	1/1/2007	SL /N/A	62.5000	9,641.10	2,911.61	154.26	3,065.87	6,575.23
45		Main-Lebanon Church Rd	4/1/2008	SL /N/A	62.5000	14,351.91	4,047.25	229.63	4,276.88	10,075.03
46		Main-Wheeler Rd	3/1/2009	SL /N/A	62.5000	6,736.94	1,765.08	107.79	1,872.87	4,864.07
47		Main-Barefoot Park	6/1/2009	SL /N/A	62.5000	4,437.29	1,162.62	71.00	1,233.62	3,203.67
48		Main-Argel Veach Rd	10/1/2009	SL /N/A	62.5000	6,102.14	1,598.76	97.63	1,696.39	4,405.75
49		Main-Jone Scott Rd	2/1/2010	SL /N/A	62.5000	20,537.75	4,970.14	328.60	5,298.74	15,239.01
51		Main-Alley Murphy Rd	9/1/2010	SL /N/A	62.5000	284,926.63	68,952.30	4,558.83	73,511.13	211,415.50
52		Main-Jenkins Rd	1/1/2011	SL /N/A	62.5000	7,922.85	1,758.92	126.77	1,885.69	6,037.16
50		Main-Capital Hill Rd	9/1/2013	SL /N/A	62.5000	19,964.36	4,831.40	319.43	5,150.83	14,813.53
209		Water lines at CPC	12/20/2023	SL /N/A	62.5000	5,270.00	0.00	84.32	84.32	5,185.68
<b>Subtotal: Transmission Mains</b>						<b>863,263.99</b>	<b>390,004.85</b>	<b>13,812.23</b>	<b>403,817.08</b>	<b>459,446.91</b>
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
<b>Net for: Transmission Mains</b>						<b>863,263.99</b>	<b>390,004.85</b>	<b>13,812.23</b>	<b>403,817.08</b>	<b>459,446.91</b>
<b>Vehicles</b>										
99		2011 Ford F150	10/1/2011	SL /N/A	5.0000	18,513.00	18,513.00	0.00	18,513.00	0.00
140		2012 Chevy Colorado	9/1/2015	SL /N/A	7.0000	8,000.00	8,000.00	0.00	8,000.00	0.00
<b>Subtotal: Vehicles</b>						<b>26,513.00</b>	<b>26,513.00</b>	<b>0.00</b>	<b>26,513.00</b>	<b>0.00</b>
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
<b>Net for: Vehicles</b>						<b>26,513.00</b>	<b>26,513.00</b>	<b>0.00</b>	<b>26,513.00</b>	<b>0.00</b>
<b>Subtotal: 990, Pg 10 #1 - Water</b>						<b>2,397,652.07</b>	<b>1,210,176.43</b>	<b>49,002.29</b>	<b>1,259,178.72</b>	<b>1,138,473.35</b>
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
<b>Net for: 990, Pg 10 #1 - Water</b>						<b>2,397,652.07</b>	<b>1,210,176.43</b>	<b>49,002.29</b>	<b>1,259,178.72</b>	<b>1,138,473.35</b>

## Fountain Run Water District Depreciation Expense

Sorted: General - tax link

Financial

01/01/2024 - 12/31/2024

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
<b>990, Pg 10 #2 - Sewer</b>										
<b>Collection Sewers-Force</b>										
146		Collection Sewers-Force	1/1/1986	SL /N/A	50.0000	36,559.47	27,419.62	731.19	28,150.81	8,408.66
147		Collection Sewers-Force	1/1/1987	SL /N/A	50.0000	184.93	135.05	3.70	138.75	46.18
148		Collection Sewers-Force	1/1/2008	SL /N/A	50.0000	14,831.97	4,597.92	296.64	4,894.56	9,937.41
<b>Subtotal: Collection Sewers-Force</b>						<b>51,576.37</b>	<b>32,152.59</b>	<b>1,031.53</b>	<b>33,184.12</b>	<b>18,392.25</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Collection Sewers-Force</b>						<b>51,576.37</b>	<b>32,152.59</b>	<b>1,031.53</b>	<b>33,184.12</b>	<b>18,392.25</b>
<b>Collection Sewers-Gravity</b>										
149		Collection Sewers-Gravity	1/1/1986	SL /N/A	50.0000	406,513.95	304,885.50	8,130.28	313,015.78	93,498.17
150		Collection Sewers-Gravity	1/1/1987	SL /N/A	50.0000	3,526.72	2,574.61	70.53	2,645.14	881.58
151		8" Gate Valve	11/1/2005	SL /N/A	50.0000	470.00	173.90	9.40	183.30	286.70
152		Collection Sewers-Gravity	1/1/2008	SL /N/A	50.0000	7,257.86	2,249.98	145.16	2,395.14	4,862.72
198		Gravity Sewer-925 feet	12/6/2016	SL /N/A	50.0000	60,321.86	8,545.62	1,206.44	9,752.06	50,569.80
<b>Subtotal: Collection Sewers-Gravity</b>						<b>478,090.39</b>	<b>318,429.61</b>	<b>9,561.81</b>	<b>327,991.42</b>	<b>150,098.97</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Collection Sewers-Gravity</b>						<b>478,090.39</b>	<b>318,429.61</b>	<b>9,561.81</b>	<b>327,991.42</b>	<b>150,098.97</b>
<b>Land</b>										
196		Land and Land Rights	1/1/1986	No Calc /N/	0.0000	52,433.00	0.00	0.00	0.00	52,433.00
<b>Subtotal: Land</b>						<b>52,433.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>52,433.00</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Land</b>						<b>52,433.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>52,433.00</b>
<b>Office Equipment</b>										
187		Furniture & Equipment	1/1/1985	SL /N/A	10.0000	2,027.88	2,027.88	0.00	2,027.88	0.00
188		Fax Machine	12/1/2006	SL /N/A	10.0000	84.67	84.67	0.00	84.67	0.00
<b>Subtotal: Office Equipment</b>						<b>2,112.55</b>	<b>2,112.55</b>	<b>0.00</b>	<b>2,112.55</b>	<b>0.00</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Office Equipment</b>						<b>2,112.55</b>	<b>2,112.55</b>	<b>0.00</b>	<b>2,112.55</b>	<b>0.00</b>
<b>Other Treat. &amp; Disposal</b>										
185		Rock Absorption Site	1/1/1985	SL /N/A	50.0000	100.00	75.00	2.00	77.00	23.00
184		Absorption Sites	1/1/1986	SL /N/A	50.0000	772,758.01	587,296.08	15,455.16	602,751.24	170,006.77
186		Absorption Sites	1/1/1987	SL /N/A	50.0000	3,899.03	2,846.27	77.98	2,924.25	974.78
<b>Subtotal: Other Treat. &amp; Disposal</b>						<b>776,757.04</b>	<b>590,217.35</b>	<b>15,535.14</b>	<b>605,752.49</b>	<b>171,004.55</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Other Treat. &amp; Disposal</b>						<b>776,757.04</b>	<b>590,217.35</b>	<b>15,535.14</b>	<b>605,752.49</b>	<b>171,004.55</b>
<b>Power Operated Equipment</b>										
190		Gravely/2272 Diesel Mower	8/1/2004	SL /N/A	10.0000	10,849.25	10,849.25	0.00	10,849.25	0.00
200		Backhoe-John Deere 310L	4/27/2017	SL /N/A	12.5000	77,750.00	41,466.67	6,220.00	47,686.67	30,063.33
<b>Subtotal: Power Operated Equipment</b>						<b>88,599.25</b>	<b>52,315.92</b>	<b>6,220.00</b>	<b>58,535.92</b>	<b>30,063.33</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00

## Fountain Run Water District Depreciation Expense

Sorted: General - tax link

Financial

01/01/2024 - 12/31/2024

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
<b>990, Pg 10 #2 - Sewer</b>										
<b>Net for: Power Operated Equipment</b>						<b>88,599.25</b>	<b>52,315.92</b>	<b>6,220.00</b>	<b>58,535.92</b>	<b>30,063.33</b>
<b>Pumping Equipment</b>										
197		8 pump stations (2 pumps in	12/6/2016	SL /N/A	20.0000	226,925.08	80,369.27	11,346.25	91,715.52	135,209.56
<b>Subtotal: Pumping Equipment</b>						<b>226,925.08</b>	<b>80,369.27</b>	<b>11,346.25</b>	<b>91,715.52</b>	<b>135,209.56</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Pumping Equipment</b>						<b>226,925.08</b>	<b>80,369.27</b>	<b>11,346.25</b>	<b>91,715.52</b>	<b>135,209.56</b>
<b>Receiving Well &amp; Pump Pit</b>										
161		Receiving Wells and Pump P	1/1/1986	SL /N/A	50.0000	334,547.67	250,910.63	6,690.95	257,601.58	76,946.09
162		Receiving Well & Pump Pits	1/1/1987	SL /N/A	50.0000	1,687.81	1,232.24	33.76	1,266.00	421.81
<b>Subtotal: Receiving Well &amp; Pump Pit</b>						<b>336,235.48</b>	<b>252,142.87</b>	<b>6,724.71</b>	<b>258,867.58</b>	<b>77,367.90</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Receiving Well &amp; Pump Pit</b>						<b>336,235.48</b>	<b>252,142.87</b>	<b>6,724.71</b>	<b>258,867.58</b>	<b>77,367.90</b>
<b>Services</b>										
154		Sewer Permits	1/1/1985	SL /N/A	50.0000	325.00	243.75	6.50	250.25	74.75
153		Services to customers	1/1/1986	SL /N/A	50.0000	183,291.27	137,468.62	3,665.83	141,134.45	42,156.82
155		Sewer Permits	7/1/1986	SL /N/A	50.0000	1,440.00	1,080.00	28.80	1,108.80	331.20
156		Sewer Permits	8/1/1986	SL /N/A	50.0000	75.00	56.25	1.50	57.75	17.25
157		Sewer Hook Ups & Permits	9/1/1986	SL /N/A	50.0000	804.00	603.00	16.08	619.08	184.92
158		Services to customers	1/1/1987	SL /N/A	50.0000	924.49	674.88	18.49	693.37	231.12
159		Services Factory	1/1/1987	SL /N/A	50.0000	1,402.55	1,023.83	28.05	1,051.88	350.67
160		Services	1/1/2003	SL /N/A	50.0000	90.88	37.31	1.82	39.13	51.75
<b>Subtotal: Services</b>						<b>188,353.19</b>	<b>141,187.64</b>	<b>3,767.07</b>	<b>144,954.71</b>	<b>43,398.48</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Services</b>						<b>188,353.19</b>	<b>141,187.64</b>	<b>3,767.07</b>	<b>144,954.71</b>	<b>43,398.48</b>
<b>Structures &amp; Improvements</b>										
143		Fence	1/1/1986	SL /N/A	25.0000	130.00	130.00	0.00	130.00	0.00
144		Fence Pump Station	1/1/1987	SL /N/A	25.0000	2,902.03	2,902.03	0.00	2,902.03	0.00
145		Office & Maintenance Bldg	1/1/1987	SL /N/A	25.0000	4,305.13	4,305.13	0.00	4,305.13	0.00
199		Storage Shed for Backhoe	9/22/2017	SL /N/A	20.0000	3,194.33	998.25	159.72	1,157.97	2,036.36
<b>Subtotal: Structures &amp; Improvements</b>						<b>10,531.49</b>	<b>8,335.41</b>	<b>159.72</b>	<b>8,495.13</b>	<b>2,036.36</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: Structures &amp; Improvements</b>						<b>10,531.49</b>	<b>8,335.41</b>	<b>159.72</b>	<b>8,495.13</b>	<b>2,036.36</b>
<b>Tools &amp; Equipment</b>										
191		Tools	1/1/1986	SL /N/A	10.0000	12,965.96	12,965.96	0.00	12,965.96	0.00
192		16' Core Sampler	1/1/2005	SL /N/A	10.0000	116.25	116.25	0.00	116.25	0.00
193		Water Sprayer	5/1/2005	SL /N/A	10.0000	170.00	170.00	0.00	170.00	0.00
194		Wheel Barrow	5/1/2005	SL /N/A	10.0000	56.95	56.95	0.00	56.95	0.00
195		2 Shovels	9/1/2009	SL /N/A	10.0000	37.44	37.44	0.00	37.44	0.00
<b>Subtotal: Tools &amp; Equipment</b>						<b>13,346.60</b>	<b>13,346.60</b>	<b>0.00</b>	<b>13,346.60</b>	<b>0.00</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00

Fountain Run Water District  
Depreciation Expense

JG 3/25

Sorted: General - tax link

Financial

01/01/2024 - 12/31/2024

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
990, Pg 10 #2 - Sewer										
Net for: Tools & Equipment						13,346.60	13,346.60	0.00	13,346.60	0.00
Treat. & Disposal Equip										
176		Sludge Vehicle	1/1/1986	SL /N/A	10.0000	34,130.00	34,130.00	0.00	34,130.00	0.00
177		Trash Pumps & Hoses	1/1/1986	SL /N/A	10.0000	700.00	700.00	0.00	700.00	0.00
178		2 Septic Tanks	1/1/1987	SL /N/A	10.0000	784.90	784.90	0.00	784.90	0.00
179		Septic Tank	8/1/1996	SL /N/A	10.0000	527.09	527.09	0.00	527.09	0.00
183		Septic Tank	9/1/2005	SL /N/A	25.0000	500.00	350.00	20.00	370.00	130.00
180		Septic Tank	3/1/2006	SL /N/A	25.0000	600.00	396.00	24.00	420.00	180.00
181		Septic Tank	2/1/2007	SL /N/A	25.0000	812.78	536.42	32.51	568.93	243.85
182		Septic Tank	10/1/2013	SL /N/A	10.0000	694.30	694.30	0.00	694.30	0.00
Subtotal: Treat. & Disposal Equip						38,749.07	38,118.71	76.51	38,195.22	553.85
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: Treat. & Disposal Equip						38,749.07	38,118.71	76.51	38,195.22	553.85
Subtotal: 990, Pg 10 #2 - Sewer						2,263,709.51	1,528,728.52	54,422.74	1,583,151.26	680,558.25
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 990, Pg 10 #2 - Sewer						2,263,709.51	1,528,728.52	54,422.74	1,583,151.26	680,558.25
Subtotal:						4,661,361.58	2,738,904.95	103,425.03	2,842,329.98	1,819,031.60
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Grand Totals:						4,661,361.58	2,738,904.95	103,425.03	2,842,329.98	1,819,031.60

2023 depreciation  
Water 48,784  
Sewer 54,520  
Depreciation expense is reasonable and comparable to prior year, only fixed asset addition during the current year was a GPR line locator, per review and inquiry with management there were no new meters set or line extensions