

**Pine Grove CSD  
DEPRECIATION SCHEDULE  
6/30/2024**

Delete the items marked as "D"

Account Numbe	Description	Date Acquired	Cost	S/L Life	Deprec per year	Accumulated Depreciation			Book Value 2023	Depreciation Expense 2024	Accumulated Depreciation 2024	Book Value 2024	Depr Exp Monthly	Depr Exp Thru Nov-23
						2022	2023	2023						
Water	<b>15000 Transmission and distribution assets</b>													
4	120000 Gal water tank	06/30/65	\$ 25,000	50		25,000	0	25,000	0	0	25,000	0		
5	250000 Gal water tank	06/30/65	50,000	50		50,000	0	50,000	0	0	50,000	0		
7	Tank liners 120 and 250	06/30/65	18,000	50		18,000	0	18,000	0	0	18,000	0		
10	10 Mi (estimate) water lines	06/30/65	1,500,000	50		1,500,000	0	1,500,000	0	0	1,500,000	0		
8	Tank yard fence	06/30/99	1,590	20		1,590	0	1,590	0	0	1,590	0		
12	Logans Alley 900' pipe	06/03/08	29,000	30		13,533	967	14,500	14,500	967	15,467	13,533		
11	Lona Line 480' pipe	06/30/08	32,000	30		14,933	1,067	16,000	16,000	1,067	17,067	14,933		
13	PG Bluff and peterson road pipe	06/30/08	457,736	30		215,033	15,258	230,291	227,445	15,258	245,549	212,187		
9	Major tank repairs	11/24/08	6,000	15		5,400	400	5,800	200	200	6,000	0		
14	Water line extension	02/28/09	8,588	15		7,633	573	8,206	382	382	8,588	(0)		
39	Tank and 88 pipeline	09/30/15	516,109	50		69,689	10,322	80,011	436,098	10,322	90,333	425,776		
40	2 monitoring meters #2 and #3	06/30/16	17,984	25		4,320	719	5,040	12,944	719	5,759	12,225		
41	4" monitoring meter	10/31/16	18,693	25		4,236	748	4,984	13,709	748	5,732	12,961		
48	Hydrant-front office	01/28/19	6,910	15		1,576	461	2,037	4,873	461	2,498	4,412		
	Tank replacement project 500,000 gallon	06/30/22	2,088,346	50			41,767	41,767	2,046,579	41,767	83,534	2,004,812		
	<b>TOTAL T&amp;D Water</b>		<u>4,775,955</u>			<u>1,930,945</u>	<u>72,281</u>	<u>2,003,225</u>	<u>2,772,730</u>	<u>71,890</u>	<u>2,075,115</u>	<u>2,700,839</u>	<u>5,990.84</u>	<u>29,954.18</u>
Water	<b>Buildings and improvements</b>													
1	District office building	06/30/65	77,579	30	2,586	77,579		77,579	0	0	77,579	0		
2	Garage for Fire Station	06/30/85	17,300	30	577	17,300		17,300	0	0	17,300	0		
3	Generator for building	06/30/96	1,179	30	39	1,022	39	1,061	118	39	1,100	79		
37	Office Improvements doors HVAC	02/20/15	5,422	10	542	3,990	542	4,532	890	542	5,074	348		
	<b>TOTAL Building and improvements</b>		<u>101,480</u>			<u>99,891</u>	<u>582</u>	<u>100,472</u>	<u>1,008</u>	<u>582</u>	<u>101,054</u>	<u>426</u>	<u>48.46</u>	<u>242.29</u>
Water	<b>VEHICLES and Equipment</b>													
						0		-						
15	SCADA System	06/30/85	19,000	20	950	19,000		19,000	0	0	19,000	0		
19	Trash pump and engineering	06/30/99	3,000	10	300	3,000		3,000	0	0	3,000	0		
23	Chevy Colorado PU Truck	06/30/05	17,243	10	1,724	17,243		17,243	0	0	17,243	0		
16	KC Computer	07/01/06	1,408	5	282	1,408		1,408	0	0	1,408	0		
17	Bulk Water Pump	07/01/06	5,539	20	277	4,431	277	4,708	831	277	4,985	554		
18	4" Rockwall near meter	07/07/06	1,804	20	90	1,443	90	1,533	271	90	1,623	180		
20	Stihl weed eater	08/26/09	87	5	17	87		87	0	0	87	0		
22	Computer	01/31/11	911	5	182	911		911	0	0	911	0		
21	HP 8500A Premier printer	05/27/11	312	5	62	312		312	0	0	312	0		
49	Truck from AWA	04/12/19	8,100	5	1,620	5,215	1,620	6,835	1,265	1,265	8,100	(0)		
	<b>TOTAL VEHICLES</b>		<u>57,404</u>			<u>53,050</u>	<u>1,987</u>	<u>55,037</u>	<u>2,366</u>	<u>1,632</u>	<u>56,669</u>	<u>734</u>	<u>136.01</u>	<u>680.06</u>
	<b>TOTAL WATER</b>		<u>4,934,838</u>			<u>2,083,886</u>	<u>74,849</u>	<u>2,158,735</u>	<u>2,776,104</u>	<u>74,104</u>	<u>2,232,839</u>	<u>2,702,000</u>	<u>6,175</u>	<u>30,877</u>

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Account Numbe	Description	Date Aquired	Cost	S/L Life	Deprec per year	Accumulated Depreciation			Book Value 2023	Depreciation		Book Value 2024	Depr Exp Monthly	Depr Exp Thru Nov-23
						2022	Expense 2023	2023		Expense 2024	2024			
<b>Park</b>														
<b>Park improvements</b>														
28	Park Gazebo	06/30/91	1,036	20	52	1,036		1,036	0	0	1,036	0		
25	Play structure	06/30/02	16,456	20	823	16,456		16,456	0	0	16,456	0		
26	Bathroom	06/30/02	15,855	20	793	15,855		15,855	0	0	15,855	0		
27	Septic system and pump	06/30/02	12,875	20	644	12,875		12,875	0	0	12,875	0		
29	Park ADA walkway	06/30/03	3,400	20	170	3,230	170	3,400	0	0	3,400	0		
30	Stihl weed eater	08/26/09	262	5	52	262		262	0	0	262	0		
31	Restroom improvements	12/09/09	34,773	20	1,739	22,195	1,739	23,934	10,840	1,739	25,672	9,101		
33	Skylights	01/15/10	1,140	10	114	1,140		1,140	0	0	1,140	0		
34	Park improvements	05/25/12	29,960	15	1,997	20,140	1,997	22,137	7,823	1,997	24,134	5,826		
36	Add parking lot improvements	08/28/12	5,600	15	373	3,674	373	4,047	1,553	373	4,421	1,179		
35	Fence for park	10/02/12	5,584	10	558	5,444	140	5,584.40	(0)	0	5,584	(0)		
38	Lighting and fixtures	03/09/15	26,074	10	2,607	19,066	2,607	21,674	4,401	2,607	24,281	1,793		
42	Well improvements	05/31/18	10,507	10	1,051	4,292	1,051	5,342.74	5,164	1,051	6,393	4,114		
43	Sign board	06/30/18	8,093	5	1,619	6,479	1,614	8,092.83	0	0	8,093	0		
50	Shade structure	06/30/20	11,670	10	1,167	2,337	1,167	3,504.19	8,166	1,167	4,671	6,999		
	Playground and Prop 68 improvements	06/30/22	183,136	20	9,157		9,157	9,157	173,979	9,157	18,314	164,822		
<b>TOTAL Park Improvements</b>			<b>366,421</b>			<b>134,481</b>	<b>20,015</b>	<b>154,497</b>	<b>211,925</b>	<b>18,091</b>	<b>172,588</b>	<b>193,833</b>	1,507.61	7,538.03
<b>Water</b>														
<b>Water WIP</b>														
	Meter project	06/30/22	75,421											
	Infrastructure replacemnet	06/30/22	9,150											
	Raw water project	06/30/22	1,440											
<b>TOTAL Water Improvements</b>			<b>86,011</b>											