

Response 1-j
 Witness - Debbora Decker
 CPA

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CLIENT 2604 GRANT COUNTY SANITARY SEWER DISTRICT 30-0216082

1/10/23 02:53PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR	METHOD	LIFE	CURRENT DEPR
FORM 1120S										
EQUIPMENT										
5	AIR VENTALATION SYSTEM	6/24/04		1,189			1,189	S/L	10	0
6	CONFINED RESCUE EQUIPMENT	6/24/04		1,753			1,753	S/L	10	0
109	SEWER CAMERA	2/27/07		8,852			8,852	S/L	5	0
110	HAMMER DRILL	11/19/07		533			533	S/L	5	0
121	TORO MOWER & VELKE ATTACH	7/10/08		4,270			4,270	S/L	8	0
131	400' SWR HOSE-VACTOR TR	3/25/10		987			987	S/L	5	0
132	SEWER SNAKE	3/25/10		2,138			2,138	S/L	8	0
133	WELDER	4/20/10		1,850			1,850	S/L	8	0
137	50% OF MAP SYNC	1/27/11		4,935			4,898	S/L	10	37
138	50% OF BLIZZARD SNOW PLOW	2/03/11		1,000			992	S/L	10	8
171	METAL DETECTOR	6/22/12		676			676	S/L	8	0
174	20% OF BOBCAT & FORKS	6/30/13		7,215			2,707	S/L	20	361
175	20% OF HARLEY RAKE	6/06/13		499			379	S/L	10	50
212	20% OF MINI EXCAVATOR	5/23/17		12,710			2,279	S/L	20	636
238	50% OF ELECTROFUSING MACH	4/12/18		1,050			578	S/L	5	210
TOTAL EQUIPMENT				49,657		0	34,081			1,302
FURNITURE AND FIXTURES										
209	20% OF 6 COMPUTERS	9/06/16		1,475			1,278	S/L	5	197
TOTAL FURNITURE AND FIXTURE				1,475		0	1,278			197
LAND										
36	5.3791 ACRES-DONATED-CITY	4/23/04		25,000						0
TOTAL LAND				25,000		0	0			0
MAINS										
15	290--8" GRAVIY-DOWNTN PS	4/23/04		13,528			4,516	S/L	50	271
16	2,100--4" FORCE-DOWNTN PS	4/23/04		44,528			14,850	S/L	50	891
17	AIR RE VALVE-DOWNTN P S	4/23/04		1,272			417	S/L	50	25
18	3 MANHOLES-DOWNTN P S	4/23/04		5,725			1,916	S/L	50	115
19	10--8" GRAVITY-491 P S	4/23/04		2,650			883	S/L	50	53
20	46--6" FORCE- 491 P S	4/23/04		1,463			484	S/L	50	29
21	AIR RELEASE VALVES-491 PS	4/23/04		4,453			1,483	S/L	50	89

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
22	4,576-12" GRAVITY-SCH T L	4/23/04		203,760			67,917	S/L	50	4,075
23	18 MANHOLES & 59 RISERS	4/23/04		40,462			13,483	S/L	50	809
27	2,249--10" GRAVITY MAIN	4/23/04		35,373			16,233	S/L	36.3	974
28	28,739--8" GRAVITY MAIN	4/23/04		430,217			197,366	S/L	36.3	11,842
29	510--6" SEWER LATERALS	4/23/04		5,013			2,300	S/L	36.3	138
30	3,405--4" SEWER LATERALS	4/23/04		30,125			13,817	S/L	36.3	829
31	147 MANHOLES	4/23/04		138,506			63,533	S/L	36.3	3,812
32	15,822'--6" FORCEMAIN	4/23/04		85,542			39,249	S/L	36.3	2,355
33	4,154'--4" FORCEMAIN	4/23/04		18,375			8,433	S/L	36.3	506
34	5--AIR RELEASE VALVES	4/23/04		2,458			1,133	S/L	36.3	68
35	PIPE ENCASEMENT	4/23/04		66,796			30,649	S/L	36.3	1,839
37	464' OF 8" G -S RIDGE APT	4/23/04		7,792			3,400	S/L	38.2	204
38	594' OF 2" F -S RIDGE APT	4/23/04		2,040			883	S/L	38.2	53
39	1 MANHOLE-S RIDGE APT	4/23/04		955			417	S/L	38.2	25
40	9,700' OF 8"G-GREENVW-NEW	4/23/04		209,843			71,133	S/L	49.2	4,268
41	2,100' OF 4"F-GREENVW-NEW	4/23/04		11,358			3,850	S/L	49.2	231
42	68 MANHOLES-GREENVW-NEW	4/23/04		83,583			28,333	S/L	49.2	1,700
44	3,700' OF 8" G-GREENVW II	4/23/04		75,159			27,133	S/L	46.2	1,628
45	14 MANHOLES-GREENVW II	4/23/04		16,158			5,833	S/L	46.2	350
46	4,400' OF 8" G-GREENVW I	4/23/04		87,443			32,267	S/L	45.2	1,936
47	10 MANHOLES-GREENVW I	4/23/04		11,292			4,167	S/L	45.2	250
48	500' OF 8" G-KYLEY	4/23/04		9,589			3,667	S/L	43.6	220
49	700' OF 3" F - KYLEY	4/23/04		3,051			1,167	S/L	43.6	70
50	3 MANHOLES - KYLEY	4/23/04		3,269			1,250	S/L	43.6	75
52	3,000' OF 6" G - MILLER	4/23/04		58,300			22,000	S/L	44.2	1,320
53	1,600' OG 6" F - MILLER	4/23/04		9,187			3,467	S/L	44.2	208
54	20 MANHOLES-MILLER	4/23/04		22,083			8,333	S/L	44.2	500
56	600' OF 6" G - BRIDGEVIEW	4/23/04		11,441			4,400	S/L	43.3	264
57	240' OF 3" F- BRIDGEVIEW	4/23/04		1,040			400	S/L	43.3	24
58	6 MANHOLES - BRIDGEVIEW	4/23/04		6,501			2,500	S/L	43.3	150
60	1,400' OF 6" G-DALTON PL	4/23/04		26,745			10,267	S/L	43.4	616
61	2,500' OF 8" F-DALTON PL	4/23/04		16,281			6,250	S/L	43.4	375
62	14 MANHOLES-DALTON PL	4/23/04		15,196			5,833	S/L	43.4	350
63	1,200 ' OF 6" G-INDIAN HI	4/23/04		13,832			5,600	S/L	41.2	336
64	2462' OF 8" G-INDIAN HILL	4/23/04		44,595			18,050	S/L	41.2	1,083
65	600' OF 3" F-INDIAN HILL	4/23/04		2,470			1,000	S/L	41.2	60
66	700' OF 8" F-INDIAN HILL	4/23/04		4,322			1,750	S/L	41.2	105
67	38 MANHOLES	4/23/04		39,108			15,833	S/L	41.2	950
69	800' OF 6" G - PINHOOK	4/23/04		9,221			3,733	S/L	41.2	224

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR	METHOD	LIFE	CURRENT DEPR.
70	5,300' OF 8" G - PINHOOK	4/23/04		96,001			38,867	S/L	41.2	2,332
71	3,000' OF 3" F - PINHOOK	4/23/04		12,350			5,000	S/L	41.2	300
72	58 MANHOLES - PINHOOK	4/23/04		59,692			24,167	S/L	41.2	1,450
73	400' OF 3" F - PINHOOK II	4/23/04		3,293			1,333	S/L	41.2	80
74	900' OF 8" F - PINHOOK II	4/23/04		5,557			2,250	S/L	41.2	135
76	3 MANHOLES - LEE HI	4/23/04		2,787			1,250	S/L	37.2	75
77	1,400' OF 6" F-SO COURT	4/23/04		8,781			3,033	S/L	48.3	182
78	6 MANHOLES-SO COURT	4/23/04		7,237			2,500	S/L	48.3	150
80	2,800' OF 8" F-CLAIBORNE	4/23/04		20,020			7,000	S/L	47.7	420
81	6 MANHOLES-CLAIBORNE	4/23/04		7,150			2,500	S/L	47.7	150
83	88' OF 8" G-BULL PEN AC	4/23/04		1,407			650	S/L	36.3	39
84	96' OF 4" F- BULL PEN AC	4/23/04		383			183	S/L	36.3	11
85	298' OF 8" F-BULL PEN AC	4/23/04		1,624			750	S/L	36.3	45
86	4 MANHOLES-BULL PEN AC	4/23/04		3,634			1,667	S/L	36.3	100
87	4,800' OF 3" F - BRADFORD	4/23/04		19,760			8,000	S/L	41.2	480
88	12 MANHOLES-BRADFORD	4/23/04		12,350			5,000	S/L	41.2	300
90	11,500' OF 6" G-HARVESTOR	4/23/04		10,417			4,167	S/L	41.7	250
91	2,500' OF 3" F-HARVESTORS	4/23/04		36,458			14,583	S/L	41.7	875
95	11,500' OF 6" G-HARVESTOR	4/23/04		134,167			53,667	S/L	41.7	3,220
96	3,600' OF 8"G-MAPLE RIDGE	7/22/04		115,200			37,824	S/L	50	2,304
97	22 MANHOLES-MAPLE RIDGE I	7/22/04		33,000			10,835	S/L	50	660
98	3,387' - 8"G-CLAIBORN III	7/01/04		108,384			35,772	S/L	50	2,168
99	18 MANHOLES-CLAIBORN III	7/01/04		27,000			8,910	S/L	50	540
102	3425' -8" G -EAGLE CRK II	8/01/06		133,575			38,521	S/L	50	2,672
103	12 MANHOLES-E CREEK II	8/01/06		24,000			6,920	S/L	50	480
104	7146'-8" G-MAPLE RIDGE II	2/06/06		278,694			83,145	S/L	50	5,574
105	33 MANHOLES-M RIDGE II	2/06/06		66,000			19,690	S/L	50	1,320
106	3100'-8" G-EAGLE CRK III	12/31/06		120,900			33,852	S/L	50	2,418
107	20 MANHOLES E CRK III	12/31/06		40,000			11,200	S/L	50	800
141	1040'-4" F MAIN-GREENVW	6/30/11		15,940			3,030	S/L	50	319
145	4755' -1 1/4" HDPE F MAIN	9/07/11		89,480			16,707	S/L	50	1,790
146	6642' - 2" FORCE MAIN	9/07/11		131,290			24,509	S/L	50	2,626
147	1516' - 3" PVC FORCE MAIN	9/07/11		33,652			6,281	S/L	50	673
148	14,335' - 6" FORCE MAIN	9/07/11		390,905			72,968	S/L	50	7,818
149	8,478' - 8" GRAVITY MAIN	9/07/11		561,780			104,869	S/L	50	11,236
150	914 -4" PVC LATERALS-GRAV	9/07/11		31,708			5,917	S/L	50	634
185	6,072'-1 1/4" FORCE MAIN	10/31/14		103,764			12,796	S/L	50	2,075
186	585' - 1 1/2" FORCE MAIN	10/31/14		13,104			1,616	S/L	50	262
187	3,643'-2" FORCE MAIN	10/31/14		89,268			11,008	S/L	50	1,785

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CLIENT 2604 GRANT COUNTY SANITARY SEWER DISTRICT 30-0216082

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
188	6,750' - 3" FORCE MAIN	10/31/14		158,770			19,579	S/L	50	3,175
201	800' OF 8" GRAVITY-LEE-HI	12/18/15		23,823			2,380	S/L	50	476
202	3 MANHOLES - LEE HI	12/18/15		9,269			925	S/L	50	185
TOTAL MAINS				4,974,674		0	1,517,399			108,879
PUMP STATIONS										
2	491 PUMP STATIONS	4/23/04		75,804			31,583	S/L	40	1,895
4	EADS PUMP STATION	4/23/04		27,162			17,199	S/L	26.3	1,032
14	SAYERS PUMP STATION	4/23/04		37,107			15,466	S/L	40	928
25	RUSSELL ST PUMP STATION	4/23/04		22,264			14,099	S/L	26.3	846
26	CASE PUMP STATION	4/23/04		23,155			14,650	S/L	26.3	879
43	25 HP PUMP STA -GREENVIEW	4/23/04		39,167			16,777	S/L	39.2	1,000
51	3 HP PUMP S-130 KYLEY ST	4/23/04		20,992			10,417	S/L	33.6	625
55	5 HP PUMP S-104 MILLER D	4/23/04		25,625			12,500	S/L	34.2	750
59	5 HP PUMP S - BRIDGEVIEW	4/23/04		25,002			12,500	S/L	33.3	750
68	5 HP PS-8 DOVE LANE	4/23/04		23,375			12,500	S/L	31.2	750
75	5HP PS - PINHOOK	4/23/04		23,375			12,500	S/L	31.2	750
79	5HP PS - VINCENT	4/23/04		28,729			12,433	S/L	38.3	751
82	15HP PS -CLAIBORNE	4/23/04		32,958			14,583	S/L	37.7	875
89	2HP PS-355 OAKWOOD DRIVE	4/23/04		19,480			10,417	S/L	31.2	625
92	15 HP PUMP STA - WALLER	4/23/04		27,708			14,583	S/L	31.7	875
93	5HP PS-200 BARLEY CT	4/23/04		23,750			12,500	S/L	31.7	750
94	5HP PS-255 WHEAT CT	4/23/04		23,750			12,500	S/L	31.7	750
108	REBUILD 5HP PUMP - SPARE	2/27/07		1,547			1,547	S/L	3	0
111	REBUILD SAYERS PUMP	1/29/07		3,113			3,113	S/L	3	0
112	REBUILD KYLEY 5 HP PUMP	2/27/07		1,572			1,572	S/L	3	0
113	REBUILD BINGHAM LN 15 HP	9/07/07		1,385			1,385	S/L	3	0
114	REBUILD CASE LANE 15 HP	9/12/07		2,470			2,470	S/L	3	0
115	VINCENT LANE CONSOLIDATIO	9/17/07		6,433			2,372	S/L	36	179
116	REBUILD BRIDGEVIEW 5 HP	12/10/07		1,290			1,290	S/L	3	0
117	NEW 15 HP MTR-RUSSELL #1	1/29/08		3,492			3,492	S/L	3	0
118	REBUILD 15 HP PUMP SAYERS	6/30/08		3,859			3,859	S/L	3	0
119	REBUILD15 HP PUMP BINGHAM	7/31/08		1,108			1,108	S/L	3	0
122	REBUILD 25HP PUMP-GREENVI	4/03/09		3,752			3,752	S/L	3	0
123	REBUILD 15HP PUMP-CASE LN	4/21/09		1,836			1,836	S/L	3	0
124	1/2 HP VACUUM PUMP-BINGHA	7/24/09		752			752	S/L	3	0
125	REBUILD 15HP PUMP-BINGHAM	8/28/09		1,346			1,346	S/L	3	0
126	REBUILD 25HP PUMP-GREENVI	5/12/09		4,106			4,106	S/L	3	0

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/BASIS	BUS. PCT.	CUR 179/SDA	PRIOR 179/SDA/DEPR	METHOD	LIFE	CURRENT DEPR.
127	REBUILD 15HP PUMP-BINGHAM	9/29/09		1,397			1,397	S/L	3	0
128	NEW 5 HP PUMP #2-WHEAT CT	12/18/09		3,413			3,413	S/L	5	0
129	REBUILD 15 HP MTR BRADFORD	2/26/10		1,822			1,822	S/L	3	0
130	BEARINGS 15HP-CASE LIFTST	8/24/10		950			950	S/L	3	0
134	REBLD NEW#2 PUMP-WHEAT CT	5/31/11		1,593			1,593	S/L	3	0
135	BEARINGS IN MTR-EADS PUMP	5/12/11		1,008			1,008	S/L	3	0
136	BEARINGS- PUMP KYLEY LANE	6/30/11		1,489			1,489	S/L	3	0
140	FENCE AT PUMP STATIONS	7/07/11		3,168			1,501	S/L	20	158
142	3 HP GRINDER PUMP-BRIDGW	11/29/11		3,288			3,288	S/L	7	0
143	5 HP GRINDER PUMP-WHEAT C	11/29/11		3,523			3,523	S/L	7	0
144	PIRAHNA 100/2 PUMP-INDIAN	12/12/11		5,018			4,560	S/L	10	458
151	22 IND GRINDER PITS	9/07/11		140,679			32,825	S/L	40	3,517
152	27 IND GRINDER PUMPS	9/07/11		41,137			38,397	S/L	10	2,740
153	LIFT STATION - CLB A	9/07/11		110,204			25,713	S/L	40	2,755
154	LIFT STATION - CLB B	9/07/11		104,292			24,332	S/L	40	2,607
155	LIFT STATION-KOA	9/07/11		249,590			58,240	S/L	40	6,240
156	LIFT STATION-KENDRICK	9/07/11		80,812			18,853	S/L	40	2,020
157	PUMP STATION-ANGELA DRIVE	9/07/11		70,206			16,380	S/L	40	1,755
158	PUMP STATION-SHERMAN	9/07/11		115,115			26,861	S/L	40	2,878
159	4 WATER MTRS @ OLD PS	8/18/11		4,000			933	S/L	40	100
161	GRINDER PUMP-VINCENT BLVD	1/25/12		1,753			1,561	S/L	10	175
162	GRINDER PUMP-LEEHI	1/25/12		1,561			1,391	S/L	10	156
163	PIRANHA PUMP-INDIAN HILL	3/16/12		5,189			4,541	S/L	10	519
164	GENERATOR DISCONNECT-CASE	5/24/12		887			378	S/L	20	44
165	GENERATOR DIS-INDIAN HILL	5/24/12		1,637			704	S/L	20	82
166	GENERATOR DIS-GREENVIEW	5/24/12		3,682			1,579	S/L	20	184
167	GENERATOR DIS-PINHOOK	5/24/12		829			352	S/L	20	41
168	ACCESS RD - WALLER P S	6/06/12		4,359			1,871	S/L	20	218
169	PUMP #1 - 491 PUMP STN	7/31/12		10,441			8,787	S/L	10	1,044
170	GRINDER PUMP-BRIDGEVIEW	9/28/12		3,315			2,739	S/L	10	332
172	PUMP #1 - WALLER PUMP STN	1/18/13		5,721			4,528	S/L	10	572
173	PUMP #2 - WALLER PUMP STN	1/31/13		5,786			4,583	S/L	10	579
177	MTR REBUILD/BEAR/CASE #2	12/06/13		1,695			1,695	S/L	3	0
179	MYERS PUMP - GREENVIEW #2	5/19/14		4,562			4,562	S/L	3	0
180	PUMP REPAIR - CASE LN #1	7/22/14		1,595			1,595	S/L	3	0
181	491 GENERATOR	1/15/14		33,704			11,795	S/L	20	1,685
182	REWIND,BEARINGS-BARLEY #1	9/08/14		1,575			1,575	S/L	3	0
183	BEARINGS,SEALS-VINCENT #2	10/08/14		1,105			1,105	S/L	3	0
184	NEW BINGHAM PUMP STATION	7/01/14		319,809			51,968	S/L	40	7,995

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189	46 GRINDER PUMPS	10/31/14		69,000			42,550	S/L	10	6,900
190	46 GRINDER PITS	10/31/14		223,680			34,484	S/L	40	5,592
191	PUMP RBLD INDIAN HILL #2	1/05/15		2,467			2,467	S/L	3	0
192	PUMP RBLD RUSSELL DR #2	2/02/15		2,245			2,245	S/L	3	0
193	SAYERS PUMP #2 REBUILT	8/03/15		2,380			2,380	S/L	3	0
194	KYLEY PUMP #2 REBUILT	8/27/15		1,588			1,588	S/L	3	0
195	SAYERS #1 REBUILT	8/28/15		1,985			1,985	S/L	3	0
197	491 AIR RELEASE VALVES	6/30/15		6,996			3,207	S/L	12	583
198	WIRING 491 P STN TO GENER	8/30/15		5,050			1,349	S/L	20	253
199	REBUILD CLAIBORNE #1	12/10/15		750			750	S/L	3	0
200	OLD LEE-HI CONTROL CABINE	12/18/15		750			470	S/L	8	94
203	WHEAT PUMP #2 REBUILT	5/17/16		2,524			2,524	S/L	3	0
205	491 PUMP #2 - BEARINGS	7/09/16		3,268			3,268	S/L	3	0
206	BARLEY CIRCLE #1-BEARINGS	7/15/16		1,500			1,500	S/L	3	0
207	SAYLERS PUMP #1 REBUILT	8/19/16		2,500			2,500	S/L	3	0
208	WHEAT CT PUMP REBUILT #1	8/25/16		1,543			1,543	S/L	3	0
210	VFDS AT 491 PUMP STN	3/24/17		27,085			10,158	S/L	10	2,709
215	GRINDER PUMP TANK	8/21/17		1,255			210	S/L	20	63
216	GRINDER PUMP-SN 606689	8/21/17		1,477			493	S/L	10	148
217	GRINDER PUMP-SN 604985	8/21/17		1,476			493	S/L	10	148
223	MYERS GRINDER PUMP 5 HP	10/04/17		3,953			1,284	S/L	10	395
236	CLAIRBORNE PUMP #2	2/07/18		4,237			1,236	S/L	10	424
239	GRINDER PUMP -CORNERSTONE	5/18/18		5,612			1,449	S/L	10	561
240	MILLER PUMP #1 REPLACED	7/30/18		5,796			1,402	S/L	10	580
241	MILLER PUMP #2 REPLACED	11/13/18		5,796			1,257	S/L	10	580
242	SPARE PUMP - 491 PUMP STN	1/24/19		10,375			1,989	S/L	10	1,038
244	VFDS & TELEM-18-PUMP STNS	3/01/19		45,783			6,994	S/L	12	3,815
245	GRINDER PUMP-BINGHAM	9/30/19		4,856			607	S/L	10	486
TOTAL PUMP STATIONS				2,335,300		0	787,976			78,233
SEWER PLANT EQUIPMENT										
8	MONOFLO GRINDER (MUNCHER)	9/30/04		13,265			13,265	S/L	10	0
120	1/2 OF DETROIT GENERATOR	3/28/08		19,800			12,623	S/L	20	990
178	2 SEWER PLANT SAMPLERS	2/20/14		5,172			4,421	S/L	8	647
204	BYPASS FOR COMMUNITOR	9/30/16		28,826			4,900	S/L	25	1,153
211	20% OF TELEMETRY COMPUTER	1/26/17		574			450	S/L	5	115
213	CHEMICAL PUMP	7/25/17		2,284			977	S/L	8	286
214	CHEMICAL PUMP	7/25/17		2,284			977	S/L	8	286

866,209

12/31/21 2021 FEDERAL SUMMARY DEPRECIATION SCHEDULE PAGE 7

CLIENT 2604 GRANT COUNTY SANITARY SEWER DISTRICT 30-0216082

1/10/23

02:53PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR	METHOD	LIFE	CURRENT DEPR
218	PH METER & PROBES	8/30/17		2,982			1,243	S/L	8	373
219	BULK CHEM TANKS	10/06/17		6,420			1,043	S/L	20	321
220	BLOWER, PIPE & FITTINGS	9/14/17		42,951			9,543	S/L	15	2,863
221	BLOWER, PIPE & FITTINGS	9/14/17		42,951			9,543	S/L	15	2,863
222	TELEMETRY FOR VFD	10/04/17		13,490			4,384	S/L	10	1,349
224	VFD TREATMENT PLANT	10/05/17		29,711			9,656	S/L	10	2,971
225	1,000 LB DRUM SCALES	10/09/17		1,876			406	S/L	15	125
226	1000 LB DRUM SCALES	10/09/17		1,876			406	S/L	15	125
227	SCALES MONITOR & CABLE	10/09/17		2,454			533	S/L	15	164
228	GAS DETECTOR MONITOR	10/13/17		1,003			1,003	S/L	3	0
230	INFLUENT FLOW METER	12/20/17		7,490			2,808	S/L	8	936
234	DELL LAPTOP	1/06/18		1,368			822	S/L	5	274
235	MICROSCOPE	1/25/18		646			189	S/L	10	65
243	VERTICAL FINE SCREEN	5/05/20		72,332			3,215	S/L	15	4,822

TOTAL SEWER PLANT EQUIPMEN

299,755

0

82,407

20,728

STRUCTURES & IMPROVEMENTS

1	WASTE WATER TREAT PLANT	4/23/04		768,545			320,233	S/L	40	19,214
3	WASTE WATER TREAT PLANT	4/23/04		133,586			84,566	S/L	26.3	5,074
9	RELOCATE & REP OLD WWTP	4/23/04		101,929			42,467	S/L	40	2,548
10	ADD'L PARK AREA WWTP	4/23/04		6,645			5,534	S/L	20	332
11	GRAVEL ACCESS AREA WWTP	4/23/04		5,439			4,533	S/L	20	272
12	ACCESS ROAD WWTP	4/23/04		19,872			16,566	S/L	20	994
13	CHAIN LINK FENCE - WWTP	4/23/04		15,516			12,933	S/L	20	776
24	GRAVEL RD & CULV-SCH TR L	4/23/04		1,590			1,333	S/L	20	80
100	CONCRETE SEWER PLANT RD	5/31/05		30,223			23,547	S/L	20	1,511
160	REPLACE CHLORINE LINE-STP	5/04/12		4,060			884	S/L	40	102
176	REPLACE CATWALK AT PLANT	12/31/13		2,480			1,155	S/L	15	165
196	SEWER PLANT ROAD	6/01/15		54,925			15,332	S/L	20	2,746
231	BLOWER BUILDING	9/30/17		26,920			2,187	S/L	40	673
232	LAB BUILDING	10/31/17		94,805			7,505	S/L	40	2,370
233	BLOWER BLDG-3 PHASE ELEC	9/30/17		15,048			1,222	S/L	40	376

TOTAL STRUCTURES & IMPROVE

1,281,583

0

539,997

37,233

TRANSPORTATION EQUIPMENT

7	VECTOR TRUCK	5/20/04		11,624			11,624	S/L	5	0
101	NEW TRANSMISSION-VECTOR T	10/25/05		4,502			4,502	S/L	5	0

103,135

577,230

Response 1.j.
Witness - Debbra Dedden, CPA

12/31/21 2021 FEDERAL SUMMARY DEPRECIATION SCHEDULE PAGE 8

CLIENT 2604 GRANT COUNTY SANITARY SEWER DISTRICT 30-0216082

1/10/23 02:53PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
139	CLUTCH -VACTOR TRUCK	9/07/11		3,790			3,790	S/L	3	0
229	20% OF 16' UTIL TRAILER	9/06/17		375			97	S/L	13	29
237	2011 FORD F250 WITH CRANE	3/12/18		22,238			6,301	S/L	10	2,224
246	USED ENGINE -2011 FORD RANGE	5/10/21		3,564				S/L	5	475
TOTAL TRANSPORTATION EQUIP				46,093		0	26,314			2,728
TOTAL DEPRECIATION				9,013,537		0	2,989,452			249,300
GRAND TOTAL DEPRECIATION				9,013,537		0	2,989,452			249,300

29,042

3,238,752

$$\begin{array}{r}
 3,238,752 \\
 - 1,626,278 \text{ Total Mains} \\
 \hline
 1,612,474 \\
 + 1,356,608 \text{ Accum Mains with 75 yr life} \\
 \hline
 2,969,082 \text{ Accumulated Depr 12/31/21}
 \end{array}$$