

12/31/22

2022 FEDERAL DEPRECIATION SCHEDULE

PAGE 9

CLIENT 2604

GRANT COUNTY SANITARY SEWER DISTRICT

Witness - Debbora Dadden, CPA

30-0216082

8/25/22

12:25PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW	PRIOR 179/ BONUS/ SP. DEPR	PRIOR DEC. BAL DEPR	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
217	GRINDER PUMP-SN 604985	8/21/17		1,476							1,476	641	S/L	10		148
223	MYERS GRINDER PUMP 5 HP	10/04/17		3,953							3,953	1,679	S/L	10		395
236	CLAIRBORNE PUMP #2	2/07/18		4,237							4,237	1,660	S/L	10		424
239	GRINDER PUMP -CORNERSTONE	5/18/18		5,612							5,612	2,010	S/L	10		561
240	MILLER PUMP #1 REPLACED	7/30/18		5,796							5,796	1,982	S/L	10		580
241	MILLER PUMP #2 REPLACED	11/13/18		5,796							5,796	1,837	S/L	10		580
242	SPARE PUMP - 491 PUMP STN	1/24/19		10,375							10,375	3,027	S/L	10		1,038
244	VFDS & TELEM-18-PUMP STNS	3/01/19		45,783							45,783	10,809	S/L	12		3,815
245	GRINDER PUMP-BINGHAM	9/30/19		4,856							4,856	1,093	S/L	10		486
247	CONTROL PANEL	1/01/22		14,220							14,220		S/L	10		1,422
248	PUMP REBUILD - BINGHAM PUMP	1/01/22		8,830							8,830		S/L	10		883
TOTAL PUMP STATIONS				2,358,350		0	0	0	0	0	2,358,350	866,209				76,128
SEWER PLANT EQUIPMENT																
8	MONOFLO GRINDER (MUNCHER)	9/30/04		13,265							13,265	13,265	S/L	10		0
120	1/2 OF DETROIT GENERATOR	3/28/08		19,800							19,800	13,613	S/L	20		990
178	2 SEWER PLANT SAMPLERS	2/20/14		5,172							5,172	5,068	S/L	8		104
204	BYPASS FOR COMMUNITOR	9/30/16		28,826							28,826	6,053	S/L	25		1,153
211	20% OF TELEMETRY COMPUTER	1/26/17		574							574	565	S/L	5		9
213	CHEMICAL PUMP	7/25/17		2,284							2,284	1,263	S/L	8		286
214	CHEMICAL PUMP	7/25/17		2,284							2,284	1,263	S/L	8		286
218	PH METER & PROBES	8/30/17		2,982							2,982	1,616	S/L	8		373
219	BULK CHEM TANKS	10/06/17		6,420							6,420	1,364	S/L	20		321
220	BLOWER, PIPE & FITTINGS	9/14/17		42,951							42,951	12,406	S/L	15		2,863
221	BLOWER, PIPE & FITTINGS	9/14/17		42,951							42,951	12,406	S/L	15		2,863
222	TELEMETRY FOR VFD	10/04/17		13,490							13,490	5,733	S/L	10		1,349

GRANT COUNTY SANITARY SEWER  
 DISTRICT  
 P O BOX 460  
 CRITTENDEN, KY 41030

Response 1. K.  
 Exhibit D

**Bill**

Date	Ref. No.
02/07/2022	INV#21-426

Witness - Debbra Dedden, CPA

Vendor
QUALITY CONTROLS, INC. 3411 CHURCH ST. CINCINNATI, OH 45244

**PAID**

Bill Due	02/17/2022
Terms	
Memo	INVOICE #21-426 -WALLER PUMP ST - CONTROL PANEL

## Expenses

Account	Memo	Amount	Customer:Job	Class
M & S-PUMPING SYSTEM REPAIR	INVOICE #21-426 -WALLER PUMP ST - CONTROL PANEL REPAIR	14,220.00		2 - PUMPING - MAINTENANCE

Expense Total : 14,220.00

**Bill Total : \$14,220.00**



**Electric Motor TECHNOLOGIES, LLC**  
 5217 Beech Street  
 Cincinnati, OH 45217  
 Phone: 513-821-8999 Fax: 513-821-9960  
 electricmotortech.com servomotorrepair.com

Customer Number

GRANT  
 Contact

*Response 1.K.  
 Exhibit D  
 Invoice  
 Witness - Debbora Dedden, CPA*

Invoice Number

WR5882  
 Order Date 1/25/2022 Shipped Date 2/28/2022 Invoice Date 2/28/2022

Bill To

GRANT COUNTY SANITARY  
 P. O. BOX 460  
 CRITTENDEN, KY 41030

Ship To

GRANT COUNTY SANITARY  
 1 FARRELL DRIVE  
 CRITTENDEN, KY 41030

Ship Via

EMT TRUCK

Terms

Net 30

Received By

Customer PO

BINGUM

Original Order #

WR5882

ID 5882  
 Motor-Make SULZER  
 Motor-Model XFP101G-CB1.3-PE200/2-G60FM  
 Rating 26.8

HP Unit/HP  
 RPM 3542  
 Rated V. 480/240

Rated A. 30.5/61  
 # of Phases 3  
 Frequency (Hz) 60

Product ID	Qty	Ship	Description	Sales Price	Total
REWIND SULZER PUMP					8,785.00

- DISMANTLE AND INSPECT
- CLEAN ALL PARTS
- DROP STATOR OUT OF SHELL
- STRIP MOTOR WINDINGS
- REWIND STATOR TO FACTORY SPECS
- DIP AND BAKE STATOR
- DROP BACK IN SHELL
- POLISH OUT SEAL SURFACES
- REPLACE BEARINGS
- REPLACE MOISTURE SENSOR
- REPLACE ALL SEALS, GASKETS, AND O-RINGS
- ASSEMBLE TEST AND PAINT

*Lift Station Repair  
 Bingham  
 PEG*

**PAID**

MAR 15 2022

CK# 9296

\$8,830.79



Please pay in USD.  
 An Interest Fee May Be Assessed For Past Due Invoices.

**Thank You!**

Subtotal:	8,785.00
Freight:	45.79
Other:	0.00
0.0000 % Sales Tax 1:	0.00
0.0000 % Sales Tax 2:	0.00
<b>Total:</b>	<b>8,830.79</b>

Our Tax ID: 31-1647536 Your Tax ID: Taxable Labor 8,785.00 Sales Tax Code 1: No Sales Tax on Sales

12/31/22

2022 FEDERAL DEPRECIATION SCHEDULE

CLIENT 2604

GRANT COUNTY SANITARY SEWER DISTRICT

30-0216082

8/25/22

12:25PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
224	VFD TREATMENT PLANT	10/05/17		29,711							29,711	12,627	S/L	10		2,971
225	1,000 LB DRUM SCALES	10/09/17		1,876							1,876	531	S/L	15		125
226	1000 LB DRUM SCALES	10/09/17		1,876							1,876	531	S/L	15		125
227	SCALES MONITOR & CABLE	10/09/17		2,454							2,454	697	S/L	15		164
228	GAS DETECTOR MONITOR	10/13/17		1,003							1,003	1,003	S/L	3		0
230	INFLUENT FLOW METER	12/20/17		7,490							7,490	3,744	S/L	8		936
234	DELL LAPTOP	1/06/18		1,368							1,368	1,096	S/L	5		272
235	MICROSCOPE	1/25/18		646							646	254	S/L	10		65
243	VERTICAL FINE SCREEN	5/05/20		72,332							72,332	8,037	S/L	15		4,822
249	EXCHANGE BLOWER	1/01/22		12,012							12,012		S/L	10		1,201
TOTAL SEWER PLANT EQUIPMENT				311,767		0	0	0	0	0	311,767	103,135				21,278
STRUCTURES & IMPROVEMENTS																
1	WASTE WATER TREAT PLANT	4/23/04		768,545							768,545	339,447	S/L	40		19,214
3	WASTE WATER TREAT PLANT	4/23/04		133,586							133,586	89,640	S/L	26.3		5,074
9	RELOCATE & REP OLD WWTP	4/23/04		101,929							101,929	45,015	S/L	40		2,548
10	ADD'L PARK AREA WWTP	4/23/04		6,645							6,645	5,866	S/L	20		332
11	GRAVEL ACCESS AREA WWTP	4/23/04		5,439							5,439	4,805	S/L	20		272
12	ACCESS ROAD WWTP	4/23/04		19,872							19,872	17,560	S/L	20		994
13	CHAIN LINK FENCE - WWTP	4/23/04		15,516							15,516	13,709	S/L	20		776
24	GRAVEL RD & CULV-SCH TR L	4/23/04		1,590							1,590	1,413	S/L	20		80
100	CONCRETE SEWER PLANT RD	5/31/05		30,223							30,223	25,058	S/L	20		1,511
160	REPLACE CHLORINE LINE-STP	5/04/12		4,060							4,060	986	S/L	40		102
176	REPLACE CATWALK AT PLANT	12/31/13		2,480							2,480	1,320	S/L	15		165
196	SEWER PLANT ROAD	6/01/15		54,925							54,925	18,078	S/L	20		2,746
231	BLOWER BUILDING	9/30/17		26,920							26,920	2,860	S/L	40		673

Response I.K.  
 Exhibit D  
 Witness - Debbra Dedden



**AERZEN**

Compressed air, gas  
 and vacuum solutions

Grant County Sanitary Sewer District  
 1 Farrell Drive  
 P. O. Box 460  
 CRITTENDEN, KY 41030

Aerzen USA Corporation  
 108 Independence Way  
 Coatesville, PA 19320-1653  
 USA

order-usa@aerzen.com  
 www.aerzenusa.com  
 Phone: 610-380-0244

**Invoice**

ENTERED



No.: SEPI-22-003106  
 Date: 06/23/22  
 Due: 07/23/22  
 Our Reference: SEO-22-002483  
 Shipment Date: 06/22/22  
 Payment Terms: Net 30 days  
 Description: GM60S Exchange Blower

Your account no.: 21-05591  
 Your Document No.: PAUL HARP

Pos.	Item No. Description	Quantity	Unit of M.	Unit Price USD	Line Amount USD
10	780000387 Advanced Exchange - GM60S Failure to return your existing blower stage, in operational condition will result in additional charge of \$3,600. Lead Time: In Stock Includes 1 year warranty from date of shipment Serial No.: 1526042	1	each	12,012.00	12,012.00
20	Shipping to KY - 1Z1685920397519734	1		0.00	0.00
<b>Amount USD</b>					<b>12,012.00</b>

Ship-to Address:  
 Grant County Sanitary Sewer District  
~~Billy Cannon~~ Paul Harp  
 1 Farrell Drive  
 CRITTENDEN, KY 41030

For questions on this order, please contact your Regional Service Coordinator.

PAID  
 JUN 28 2022  
 CK # 9429

Bank	USD Payments - ACH/Wire	USD Payments - Lockbox	EUR Payments - Wire
Routing	JP Morgan Chase	Aerzen USA Corp	Commerzbank AG
Account No	021000021	PO Box 21920	Intermedlary Bank. COBADEFF
SWIFT	350056393	New York, NY 10087-1920	150113606800EUR
Remittance email	CHASUS33	USA	COBAUS3X
	remittance-usa@aerzen.com		remittance-usa@aerzen.com



12/31/22

2022 FEDERAL DEPRECIATION SCHEDULE

Response 1. K.

Exhibit D

PAGE 11

CLIENT 2604

GRANT COUNTY SANITARY SEWER DISTRICT

Witness - Debbora Dedden, CPA  
30-0216082

8/25/22

12:26PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
232	LAB BUILDING	10/31/17		94,805							94,805	9,875	S/L	40		2,370
233	BLOWER BLDG-3 PHASE ELEC	9/30/17		15,048							15,048	1,598	S/L	40		376
TOTAL STRUCTURES & IMPROVE				1,281,583		0	0	0	0	0	1,281,583	577,230				37,233
TRANSPORTATION EQUIPMENT																
7	VECTOR TRUCK	5/20/04	3/31/22	11,624							11,624	11,624	S/L	5		0
101	NEW TRANSMISSION-VECTOR T	10/25/05	3/31/22	4,502							4,502	4,502	S/L	5		0
139	CLUTCH -VECTOR TRUCK	9/07/11	3/31/22	3,790							3,790	3,790	S/L	3		0
229	20% OF 16' UTIL TRAILER	9/06/17		375							375	126	S/L	13		29
237	2011 FORD F250 WITH CRANE	3/12/18		22,238							22,238	8,525	S/L	10		2,224
246	USED ENGINE -2011 FORD RANGE	5/10/21		3,564							3,564	475	S/L	5		713
250	VECTOR TRUCK	1/01/22		58,870							58,870		S/L	5		11,774
TOTAL TRANSPORTATION EQUIPM				104,963		0	0	0	0	0	104,963	29,042				14,740
TOTAL DEPRECIATION				9,107,469		0	0	0	0	0	9,107,469	3,238,752				259,515
GRAND TOTAL DEPRECIATION				9,107,469		0	0	0	0	0	9,107,469	3,238,752				259,515
DEPRECIATION ASSETS SOLD				19,916		0	0	0	0	0	19,916	19,916				0
DEPR REMAINING ASSETS				9,087,553		0	0	0	0	0	9,087,553	3,218,836				259,515

Response 1.K.  
Exhibit D

# BILL OF SALE

Witness - Debbra Dedden, CPA

SELLER CONTACT INFORMATION	
NAME	Zoran Ploscar
ADDRESS	53325 Hawald Dr. Sheiby Twp Mi 48316
PHONE	586-980-9557
EMAIL	Zoran@trilliumfacility.com

BUYER CONTACT INFORMATION	
NAME	Grant Co. Sanitary Sewer District
ADDRESS	1 Farrell Dr. PO Box 460 Crittenden Ky 41030
PHONE	859 428 2112
EMAIL	BullockPen07@yahoo.com

Date: 4/5/22

This Bill of Sale is made between Zoran Ploscar, Seller, and Grant County Sanitary Sewer District, Buyer.

The Seller hereby grants transfer or sale of the following goods:

to the Seller in exchange for 2002 Sterling Vector  
VIN: 2FZAATAK  
62AJ68237 in the amount of \$ 58,870.00

The Seller's signature below signifies that he is the lawful owner of the goods listed above, and the seller has the right to sell the goods as he/she chooses. After exchange of payment, the Buyer renders full rights and ownership of the goods listed above. The buyer agrees that this is an "as-is" sale and no warranties exist, expressed or implied including no return.

SELLER SIGNATURE 

DATE 4/5/22

Grant Co Sanitary Sewer  
Emi Ryan

4-5-22

LINDA MARIE JURY  
NOTARY PUBLIC  
STATE OF MICHIGAN  
COUNTY OF MACOMB  
My Commission Expires May 9, 2023  
Notary in the County of Macomb

2020 DEPRECIATION SCHEDULE FOR TRANSMISSION & DISTRIBUTION MAINS  
AFTER CHANGING LIFE FROM 50 YEARS TO 75 YEARS

Witness - Debona Dedden

Response to I.K.  
Exhibit D

Description	Date Acquired	Time In Use	Cost/ Basis	Prior Depr.	Net Book Value	Method	Current Life	Revised Life	Life Left	2018	2018	2019	2019	2020	2020	2021	2021	2022	2022
										Depr.	Accum	Depr.	Accum	Depr.	Accum	Depr.	Accum	Depr.	Accum
at 12/31/15																			
298' OF 8" F-BULL PEN AC	4/23/2004	11.7	1,624	525	1,099	S/L	36.3	61.3	49.60	22	66	22	88	22	110	22	132	22	154
4 MANHOLES -BULL PEN AC	4/23/2004	11.7	3,634	1,167	2,467	S/L	36.3	61.3	49.60	50	150	50	200	50	250	50	300	50	350
4 800' PF 3" F - BRADFORD	4/23/2004	11.7	19,760	5,600	14,160	S/L	41.2	66.2	54.50	260	780	260	1,040	260	1,300	260	1,560	260	1,820
12 MANHOLES - BRADFORD	4/23/2004	11.7	12,350	3,500	8,850	S/L	41.2	66.2	54.50	162	486	162	648	162	810	162	972	162	1,134
11,500' OF 6" G-HARVESTOR	4/23/2004	11.7	10,417	2,917	7,500	S/L	41.7	66.7	55.00	136	408	136	544	136	680	136	816	136	952
2,500' OF 3" F-HARVESTOR	4/23/2004	11.7	36,458	10,208	26,250	S/L	41.7	66.7	55.00	477	1,431	477	1,908	477	2,385	477	2,862	477	3,339
11,500' OF 6" G-HARVESTOR	4/23/2004	11.7	134,167	37,567	96,600	S/L	41.7	66.7	55.00	1,756	5,268	1,756	7,024	1,756	8,780	1,756	10,536	1,756	12,292
3,600' OF 8" G-MAPLE RIDGE	7/22/2004	11.4	115,200	26,304	88,896	S/L	50	75	63.60	1,398	4,194	1,398	5,592	1,398	6,990	1,398	8,388	1,398	9,786
22 MANHOLES-MAPLE RIDGE I	7/22/2004	11.4	33,000	7,535	25,465	S/L	50	75	63.60	400	1,200	400	1,600	400	2,000	400	2,400	400	2,800
3,387' - 8" G-CLAIBORNE III	7/1/2004	11.5	108,384	24,932	83,452	S/L	50	75	63.50	1,314	3,942	1,314	5,256	1,314	6,570	1,314	7,884	1,314	9,198
18 MANHOLES - CLAIRBORNE III	7/1/2004	11.5	27,000	6,210	20,790	S/L	50	75	63.50	327	981	327	1,308	327	1,635	327	1,962	327	2,289
3425' - 8" G-EAGLE CRK II	8/1/2006	9.4	133,575	25,161	108,414	S/L	50	75	65.60	1,653	4,959	1,653	6,612	1,653	8,265	1,653	9,918	1,653	11,571
12 MANHOLES-E CREEK II	8/1/2006	9.4	24,000	4,520	19,480	S/L	50	75	65.60	297	891	297	1,188	297	1,485	297	1,782	297	2,079
7,146'-8" G-MAPLE RIDGE II	2/6/2006	9.8	278,694	55,275	223,419	S/L	50	75	65.20	3,427	10,281	3,427	13,708	3,427	17,135	3,427	20,562	3,427	23,989
33 MANHOLES - M RIDGE II	2/6/2006	9.8	66,000	13,090	52,910	S/L	50	75	65.20	812	2,436	812	3,248	812	4,060	812	4,872	812	5,684
3,100'-8" G-EAGLE CRK III	12/31/2006	8	120,900	21,762	99,138	S/L	50	75	67.00	1,480	4,440	1,480	5,920	1,480	7,400	1,480	8,880	1,480	10,360
20 MANHOLES E CRK III	12/31/2006	8	40,000	7,200	32,800	S/L	50	75	67.00	490	1,470	490	1,960	490	2,450	490	2,940	490	3,430
1040' - 4" F MAIN - GREENVW	6/30/2011	4.5	15,940	1,435	14,505	S/L	50	75	70.50	206	618	206	824	206	1,030	206	1,236	206	1,442
4755'- 1 1/4" HDPE F MAIN	9/7/2011	4.3	89,480	7,757	81,723	S/L	50	75	70.70	1,156	3,468	1,156	4,624	1,156	5,780	1,156	6,936	1,156	8,092
6642' - 2" FORCE MAIN	9/7/2011	4.3	131,290	11,379	119,911	S/L	50	75	70.70	1,696	5,088	1,696	6,784	1,696	8,480	1,696	10,176	1,696	11,872
1516' - 3" PVC FORCE MAIN	9/7/2011	4.3	33,652	2,916	30,736	S/L	50	75	70.70	435	1,305	435	1,740	435	2,175	435	2,610	435	3,045
14,335' - 6" FORCE MAIN	9/7/2011	4.3	390,905	33,878	357,027	S/L	50	75	70.70	5,050	15,150	5,050	20,200	5,050	25,250	5,050	30,300	5,050	35,350
8,478' - 8" GRAVITY MAIN	9/7/2011	4.3	561,780	48,689	513,091	S/L	50	75	70.70	7,257	21,771	7,257	29,028	7,257	36,285	7,257	43,542	7,257	50,799
914' - 4" PVC LATERALS - GRAV	9/7/2011	4.3	31,708	2,747	28,961	S/L	50	75	70.70	410	1,230	410	1,640	410	2,050	410	2,460	410	2,870
6,072' - 1 1/4" FORCE MAIN	10/31/2014	1.2	103,764	2,421	101,343	S/L	50	75	73.80	1,373	4,119	1,373	5,492	1,373	6,865	1,373	8,238	1,373	9,611
585' - 1 1/2" FORCE MAIN	10/31/2014	1.2	13,104	306	12,798	S/L	50	75	73.80	173	519	173	692	173	865	173	1,038	173	1,211
3,643'-2" FORCE MAIN	10/31/2014	1.2	89,268	2,083	87,185	S/L	50	75	73.80	1,181	3,543	1,181	4,724	1,181	5,905	1,181	7,086	1,181	8,267
6,750' - 3" FORCE MAIN	10/31/2014	1.2	158,770	3,704	155,066	S/L	50	75	73.80	2,101	6,303	2,101	8,404	2,101	10,505	2,101	12,606	2,101	14,707
800' OF 8" GRAVITY - LEE-HI	12/18/2015	0	23,823	0	23,823	S/L	50	75	75.00	318	954	318	1,272	318	1,590	318	1,908	318	2,226
3 MANHOLES - LEE HI	12/18/2015	0	9,269	0	9,269	S/L	50	75	75.00	124	372	124	496	124	620	124	744	124	868
			4,974,674	973,004	4,001,670					63,934	191,802	63,934	255,736	63,934	319,670	63,934	383,604	63,934	447,538
REVERSE 12/31 DEPRECIATION ON T & D MAINS PER DEPRECIATION SCHEDULE										-108,879	-326,637	-108,879	-435,516	-108,879	-544,395	-108,879	-653,274	-108,879	-762,153
TOTAL 2019 & 2020 DEPRECIATION PER DEPRECIATION SCHEDULE										246,619	724,682	247,445	972,127	249,573	1,221,700	249,300	1,471,000	259,515	1,730,515
<b>TOTAL 2016/2017 DEPRECIATION AFTER CHANGE IN ESTIMATED LIFE ON T &amp; D MAINS FROM 50 YEARS TO 75 YEARS</b>										<b>201,674</b>	<b>589,847</b>	<b>202,500</b>	<b>792,347</b>	<b>204,628</b>	<b>996,975</b>	<b>204,355</b>	<b>1,201,330</b>	<b>214,570</b>	<b>1,415,900</b>
Accumulated Depr'n 12/31											1,881,588		1,881,588		1,881,588		1,881,588		1,881,588
Less 2016 Retirements											-15,826		-15,826		-15,826		-15,826		-15,826
Less 2017 Retirements											-73,892		-73,892		-73,892		-73,892		-73,892
Less 2018 Retirements										-24,118	-24,118		-24,118		-24,118		-24,118		-24,118
Less 2019 Retirements											0		0		0		0		0
Less 2020 Retirements											0		0		0		0		0
Accumulated Depr'n 12/31/19 & 12/31/20											2,357,599		2,560,099		2,764,727		2,969,082		3,183,652

214,570  
-204,355  
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102,215

(D)