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PUBLIC SERVICE  
COMMISSION

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF NORTHERN KENTUCKY	)	
WATER DISTRICT FOR APPROVAL OF	)	CASE NO. 2009- 00855
CONSTRUCTION OF FILTERS AND	)	
BUILDING IMPROVEMENTS AT FORT	)	
THOMAS TREATMENT PLANT AND	)	
ISSUANCE OF A CERTIFICATE OF	)	
CONVENIENCE AND NECESSITY	)	

**APPLICATION FOR APPROVAL OF CONSTRUCTION**

Northern Kentucky Water District (NKWD), by counsel, petitions for an order approving construction of building improvements and filters at the Fort Thomas treatment plant pursuant to KRS 278.020.

In support of the application, the following information is provided:

1. NKWD's office address is 2835 Crescent Springs Rd., Erlanger, KY 41018-0640. Its principal officers are listed in its current Annual Report on page 6, which is filed with the Commission as are its prior years Reports;
2. NKWD is a non-profit water district organized under Chapter 74 and has no separate articles of incorporation;
3. A description of NKWD's water system and its property stated at original cost by accounts is contained in its Annual Report, which is attached as Exhibit E.

4. NKWD serves retail customers in Kenton, Boone and Campbell Counties and sells water at wholesale to non-affiliated water distribution systems in Kenton, Boone, Pendleton and Campbell Counties.

5. It proposes to construct improvements to facilities at its Fort Thomas Treatment Plant as described in Exhibit A (Two copies of the Maps, Plans, Specifications and Bid Documents are provided as a separate bound document). The District is financing the improvements with a BAN to be issued in 2009.

6. The construction is in the public interest and is required to allow NKWD to continue to provide adequate service to its customers. The project will provide more efficient use of its facilities. The project, its cost, need and other details are contained in Exhibit A.

7. The total project cost is approximately \$1,665,000, see Exhibits B and C.

8. Easements and rights of way are not required, see Exhibit B.

9. This service will not compete with any other utility in the area.

10. The proposed project, identified in Exhibit A, is scheduled to begin construction in October, 2009 and be completed by May, 2010. Board approval of the project was given on June 25, 2009, attached as Exhibit C. Bid information is included with Exhibit B. Bids expire on September 10, 2009.

11. No new franchises are required. The DOW permit is attached as Exhibit B.

12. Construction descriptions are in Exhibit A and Bid Documents. Facts relied on to justify the public need are included in the project descriptions in Exhibit A.

13. Maps of the area showing location of the proposed facilities are in Exhibit A.

14. The construction costs will be funded by the issuance of a BAN.

15. Estimated operating costs for operation and maintenance, depreciation and

debt service after construction to the extent that there are any are shown in Exhibit D.

16. A description of the facilities and operation of the system are in Exhibit A.

17. A full description of the route, location of the project, description of construction and related information is in Exhibit A.

18. The start date for construction; proposed in-service date; and total estimated cost of construction at completion are included in Exhibits A and B.

19. CWIP at end of test year is listed in Exhibit E.

20. Plant retirements are listed in Exhibit B and E. No salvage values are included as booked.

21. The use of the funds and need for the facilities is justified based on a the engineering report included as Exhibit A

22. No rate adjustment is being proposed.

23. The following information is provided in response to 807 KAR 5:001 (8):

a. Articles of Incorporation – None. NKWD is a statutorily created water district under KRS Chapter 74;

24. The following information is supplied pursuant to 807 KAR 5:001(9):

a. Facts relied upon to show that the application is in the public interest:  
See Exhibit A.

25. The following information is provided as required by 807 KAR 5:001 (11):

a. A general description of the property is contained in the Annual Report, Exhibit E.

b. No stock is to be issued; No bonds are to be issued in this case;

c. There is no refunding or refinancing;

d. The proceeds of the financing are to construct the property described in

Exhibit A

e. The par value, expenses, use of proceeds, interest rates and other information is not applicable because no bonds are being issued at this time.

26. The following exhibits are provided pursuant to 807 KAR 5:001 (11)(2):

a. There are no trust deeds. All notes, indebtedness and mortgages are included in Exhibits E and F.

b. Property to be constructed is described in Exhibit A.

27. The following information is provided pursuant to 807 KAR 5:001(6):

a. No stock is authorized.

b. No stock is issued.

c. There are no stock preferences.

d. Mortgages are listed in Exhibit F.

e. Bonds are listed in Exhibit F.

f. Notes are listed in Exhibit F.

g. Other indebtedness is listed in Exhibit F.

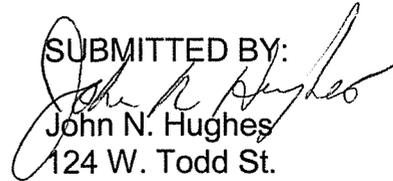
h. No dividends have been paid.

i. Current balance sheet; income statement and debt schedule are attached as Exhibits F and G.

k. The facilities being constructed will be reflected in USoA Accounts as shown in Exhibit D.

For these reasons, the District requests authorization to construct the facilities and any other order or authorization that may be necessary to obtain Commission approval for construction.

SUBMITTED BY:

A handwritten signature in black ink, appearing to read "John N. Hughes". The signature is written in a cursive style with a large initial "J".

John N. Hughes  
124 W. Todd St.  
Frankfort, KY 40601

Attorney for Northern  
Kentucky Water District

NORTHERN KENTUCKY  
WATER DISTRICT

*Project*  
*Fort Thomas Treatment Plant*  
*Filter Renovations*  
Kenton County  
184-453

**NORTHERN KENTUCKY WATER DISTRICT**  
**Fort Thomas Treatment Plant Filter Renovations**  
**184-453**

**TABLE OF CONTENTS**

<b><u>EXHIBIT</u></b>	<b><u>TITLE</u></b>
A	ENGINEERING REPORTS AND INFORMATION Copy of project map, Preliminary engineering report; Engineer's opinion of probable total construction cost; Burgess & Niple plans titled "Fort Thomas Treatment Plant Filter Renovations" dated May 2009, sealed by a P.E.; Burgess & Niple specifications titled "Fort Thomas Treatment Plant Filter Renovations" dated May 2009 and sealed by a P.E.
B	Certified statement from an authorized utility Official confirming:  (1) Affidavit  (2) Franchises  (3) Plan review and permit status  (4) Easements and Right-Of-Way status  (5) Construction dates and proposed date in service  (6) Plant retirements
C	BID INFORMATION AND BOARD RESOLUTION Bid tabulation, Engineer's recommendation of award, Board resolution.
D	PROJECT FINANCE INFORMATION Customers added and revenue effect, Debt issuance and source of debt, Additional costs and operating and maintenance, USoA plant account, Depreciation cost and debt service after construction.
E	PSC ANNUAL REPORT - 2008
F	SCHEDULE OF MORTGAGES, BONDS, NOTES, AND OTHER INDEBTEDNESS
G	CURRENT BALANCE SHEET AND INCOME STATEMENT



NORTHERN KENTUCKY  
WATER DISTRICT

*Project*  
*Fort Thomas Treatment Plant*  
*Filter Renovations*

Kenton County  
184-453

ENGINEERING REPORTS AND INFORMATION

Project Map

Preliminary Design Memorandum

Engineer's Opinion of Probable Total Construction Cost

Plans prepared by Burgess & Niple titled "Fort Thomas Treatment Plant Filter Renovations" dated May 2009

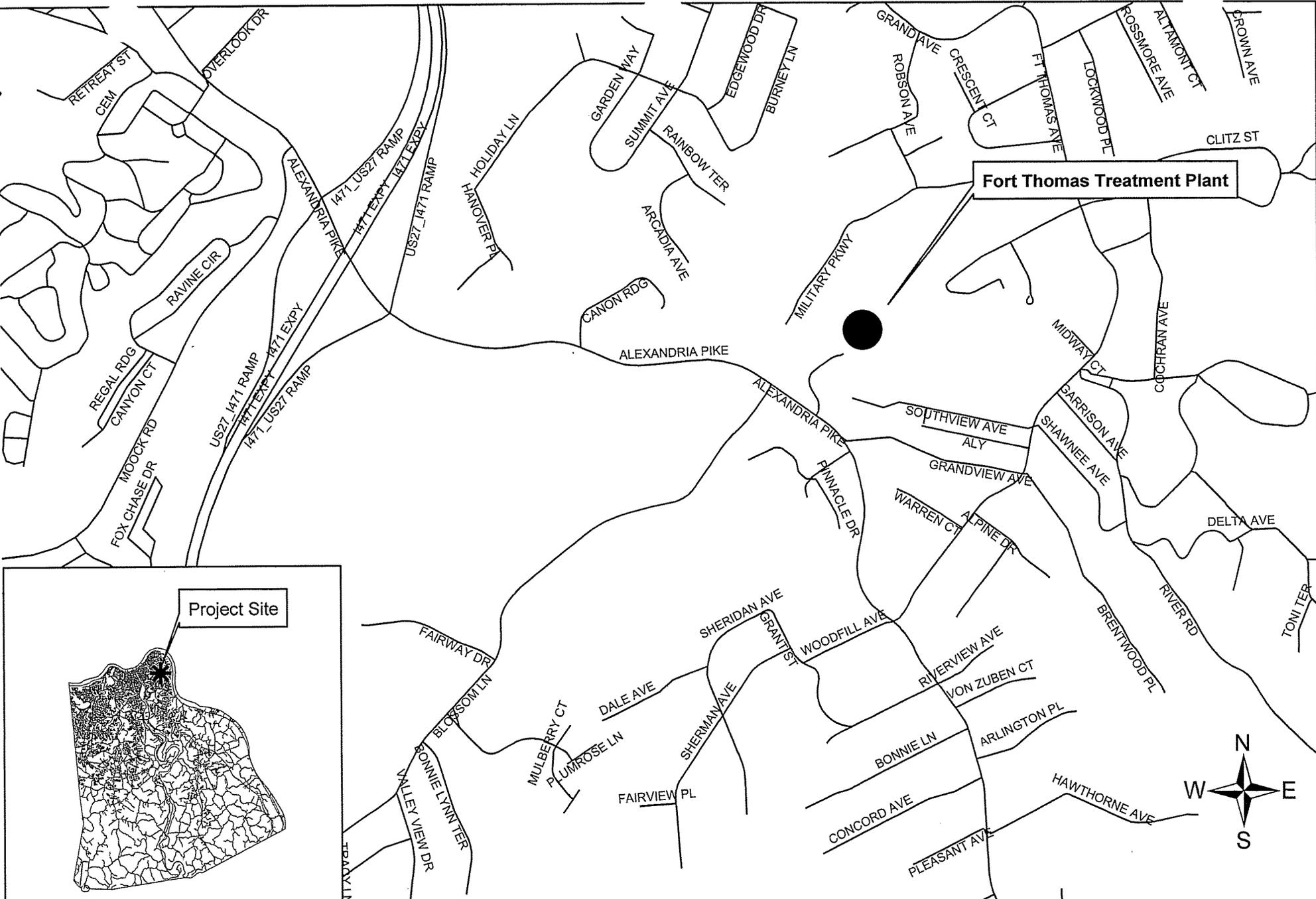
Specifications prepared by Burgess & Niple titled "Fort Thomas Treatment Plant Filter Renovations" dated May 2009

NORTHERN KENTUCKY  
WATER DISTRICT

**Project**  
**Fort Thomas Treatment Plant**  
**Filter Renovations**

Kenton County  
184-453

Project Map



# Fort Thomas Treatment Plant

Case No. 2009-\_\_\_\_  
Exhibit     A    

NORTHERN KENTUCKY  
WATER DISTRICT

*Project*  
*Fort Thomas Treatment Plant*  
*Filter Renovations*

Kenton County  
184-453

Preliminary Design Memorandum

**Preliminary Design Memorandum**

**FORT THOMAS WATER TREATMENT PLANT FILTER RENOVATIONS  
NORTHERN KENTUCKY WATER DISTRICT**

**Subject:** Evaluation of Filter Renovation Options

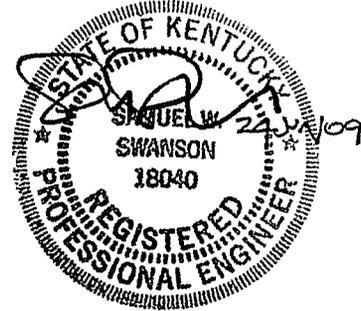
**To:** Amy Kramer/NKWD  
Bill Wulfeck/NKWD

**From:** Sam Swanson/B&N—Cincinnati

**Copies:** Kevin Owen/NKWD  
David Shank/B&N—Cincinnati  
Mark Rogge/B&N—Cincinnati

**Project:** 46779

**Date:** November 20, 2008



This preliminary design memorandum (PDM) details the options evaluated for improvements to the Fort Thomas Water Treatment Plant (FTTP) filters. Media replacement, air scour addition, and underdrain replacement were the primary renovations considered for the process improvements. Architectural renovations to the filter building, including wall and floor restoration, are also included. Costs and technical aspects of each option are compiled in this PDM.

**Project Background**

Twelve mixed-media filters serve the FTTP, which is a conventional surface water plant with a capacity for producing 44 mgd of finished water. The 560-sf filters are loaded at 5 gallons per minute per square foot (gpm/sf) and are mixed media types, originally with garnet, sand, and anthracite media that total 30" in depth.

The filters are divided into two banks of six filters, designated Filters 1 through 6 and 7 through 12. The filter media was installed in 1982 (Filters 1-6) and 1992 (Filters 7-12). A survey of the media in January 2000 indicated that most of the garnet had migrated from Filters 7-12 and accordingly, media depth varied between filters.

**Filter Renovation Options**

Media replacement, air scour addition, and underdrain replacement were the three broad categories of improvements considered for the FTTP filter renovations. Each of these options is considered separately.

**Media Replacement.** Like-in-kind replacement of the original mixed-media depth was considered, along with a 30" depth using dual media (sand and anthracite). Because the FTTP filters have been operating in parallel with essentially a dual- and mixed-media arrangement since 2000 or earlier, and without any discernable difference in performance between the two sets of filters, a considerable cost savings would be realized by not including garnet in the renovated filters. Budget level costs for installing new media into all 12 FTTP filters are \$293,000 for garnet, \$72,000 for sand, and \$159,000 for anthracite. The total cost for mixed-media 30" deep filter beds is estimated to be \$524,000. For 12 dual media filter beds

consisting of 12" sand and 18" anthracite, the total budget level cost for media is estimated to be \$264,000. For either media replacement option, new gravel is recommended. The budget level cost for installation of 10" of support gravel with five gradations is \$74,000.

**Air Scour Blowers and Piping.** The considerations for this aspect of the renovation project included adding a centrifugal or positive displacement blower, locating the blower inside the filter gallery or outside the filter building, and converting the 10" diameter cast iron surface wash water supply piping or installing new air supply piping to transfer air from the blower to each filter box.

Centrifugal and positive displacement blower designs are commonly used in air scour applications for filters. Each blower design was evaluated based on delivering 1,800 inlet cubic feet per minute at a discharge pressure of 5 psig and suitability for indoor and outdoor installations. Budget-level costs for just the centrifugal blower installation range from \$58,000 (indoor) to \$61,000 (outdoor). For a comparable positive displacement (PD) blower installation, the budget-level costs range from \$38,000 (indoor) to \$39,000 (outdoor). Because the increased operational flexibility afforded by the centrifugal type of blower is not typically needed or used for filter air scour applications, the reduced cost of the positive displacement blower, coupled with the District's experience at the Taylor Mill WTP, makes it the preferred design for this application.

Suitable locations inside and outside the filter building were evaluated for the PD blower installation, and only two locations were deemed usable (based on existing basement layout conditions and those anticipated with the addition of the GAC facility components). The inside location is the old caustic storage area east of the flume, and the outside location is on the north side of the filter building, between the air conditioners and the electrical yard boxes. Installation in each location requires specific structural, mechanical, and electrical accommodations to make the blower installation viable. Those aspects unique to each installation were examined in practical and cost aspects to determine the best location for the air scour blower.

To accommodate a PD blower indoor installation, a concrete equipment pad would be placed in the old caustic storage area, and the blower skid components would be assembled in that space. Components of the skid would have to be broken down into items able to clear the 42"x 49" floor hatch and 38.5"-wide doors that allow access into and out of the old coal storage room and filter piping gallery. The blower's inlet and outlet piping would be placed in the old elevator shaft (currently plugged with a slab of concrete that supports vent piping and an at-grade air-conditioning unit) so that each could be routed above grade. To withdraw ambient air, the inlet is required to be capped with a filter housing. In addition, the discharge piping would be looped such that it is above the operating water level of the filter bays. This segment of above-grade pipe would be insulated, and two bollards would be installed to protect it, as the inlet and discharge piping loops would have to be located near a driveway and doorway entrance to the filter building. The existing air conditioning unit would be relocated to the other side of the access door. The proposed blower would be powered from the vicinity of the existing MCC located near the basement access stairway, so the indoor location would minimize the new conduit and conductors. The budget level cost to accommodate an indoor positive displacement blower installation is \$58,000.

A slab on grade would support the outside blower installation, and the basement wall would be core drilled to accommodate the air pipe and electrical conduit. The inlet pipe and filter would be contained within the blower enclosure, and the 10" diameter ductile iron pipe (DIP) discharge pipe would transition from insulated exposed to buried prior to passing through the wall. The blower would be powered from the same new soft start panel proposed for the indoor location. The budget level cost to provide an outdoor positive displacement blower installation is \$56,000. The initial capital cost marginally favors the outside installation of the positive displacement air scour blower package, as does long term maintenance accessibility. Free field noise from enclosed PD blower installations are typically 70 dBA,

but sound-attenuating insulated enclosures are available that can reduce noise levels to 20 dBA, should that level of sound be necessary to fit within the existing noise level environment at FTTP.

Both the indoor and outdoor installation scope and cost numbers take into account the blower discharge piping, fittings, and valves required to interconnect the blower discharge piping to the loop that will supply air to each of the filter bays. With the installation of air scour, surface wash action will not provide appreciable cleaning, so the piping within each filter bay can be removed in concert with the existing media removal. The 10" diameter cast iron pipe supplying the surface sweeps with water may be converted to air scour use, depending upon its condition. Portions of this line were installed as part of the 1936 initial filter gallery construction. The main concerns with reusing this old line is that periodic heating and cooling will exacerbate corrosion, in addition to flaking scale that could clog underdrain or air distribution orifices.

At the very least, the existing 10" line will require disassembly at each joint so that high-temperature gaskets can be installed between flanges. In addition, the isolation valve prior to each of the filter wall penetrations will be replaced with a new valve. District staff preference for air system isolation is the plug valve design, should they fit within the piping and wall geometry, and can be economically provided with eccentric plug coatings suitable for high temperature service. Otherwise, flanged butterfly valves will be installed, and controlled through the exiting panels' handswitches, which are housed in the filter gallery (one per filter, for a total of 12 panels). District staff will perform the software modifications to adapt the new air valves into the backwash sequence.

Should a replacement pipe be required for air supply, it will be installed in the same location as the surface wash water supply piping currently occupies. The existing pipe will be removed and disposed off-site, and the new line will be cement-lined DIP with new hangers and high-temperature gaskets. Pending condition, the 8" diameter wall pipe will be reused. The existing wall pipes will interconnect to the new air distribution piping (which varies based on the air scour method selected, as is included as part of the underdrain discussion and cost estimate presented hereinbelow). The budget-level cost estimated for the existing cast iron line upgrade and conversion is \$56,000, with the replacement air distribution pipe and appurtenances estimated to cost \$159,000. To fully evaluate the condition of the existing 10" cast iron line, three coupons should be taken from the pipe (one on either end of the surface wash supply loop, and one near the center of the gallery piping).

**Air Distribution and Underdrain Replacement.** There are several methods that will allow air scour to be incorporated into the FTTP filters. Because of the filter box design, each of the methods will require air supply that penetrates the media, but those air supply lines can be encased in concrete along the filter wall so the installation meets KDOW regulations. The options examined for FTTP renovation include replacing the existing clay tile underdrains with plastic block or stainless steel plate systems, and adding a stainless steel air scour diffuser system that would be installed at the gravel-media interface.

The plastic filter block options vary in relation with the dual- or mixed-media arrangements of the filter beds. Installing plastic underdrains with an integral media support cap suitable for dual media, along with stainless steel air scour piping within the filter box, is estimated to cost \$1,429,000 on a budget level. For the mixed media option, the similar block and air scour system is estimated to cost \$1,233,000. The stainless steel plate underdrain system and air scour piping system installation, which is capable of supporting either media bed arrangement, is estimated to cost \$1,380,000 on a budget level basis.

Each of these three options for replacing the existing filter underdrains would require removal of the surface sweep piping, media, and clay filter blocks, along with spot repair of the filter box bottom and sides. The budget level costs for these demolition and repair tasks are estimated to total \$213,000. Of this sum, the existing underdrain removal is the largest component and unlike the other two demolition

tasks, would only be undertaken if the existing clay underdrains were replaced. The budget level cost estimated for underdrain removal in the 12 filters is \$138,000.

The stainless steel air scour diffuser system would be installed in concert with the gravel and media replacement within each filter box. The piping and diffuser arrangement is modular and self-supporting, and would distribute air in a full-floor grid arrangement in the same fashion as the underdrain block arrangement. The budget level cost estimated for this installation, which would include all of the stainless steel piping, fittings, diffusers, pipe supports, and concrete required inside of each filter box is \$717,000.

**Architectural Upgrades.** In a previous B&N study of the filter building (FTTP Filter Area Assessment, letter report to Jim Dierig, dated September 4, 2008) architectural recommendations were made to reduce the building block deterioration. Option 1 (solid surface sheeting of each sill) and Option 3 (infill wall insulation and sealing) were selected, with the budget-level cost estimated for both totaling \$25,000. In addition, District staff requested that the periphery and exposed box portions of Filters 1-6 be painted to match that of the other six filters that were recently painted. The budget level cost for cleaning, preparing, and painting this area is \$5,000.

### **Renovation Cost Summary**

Considering just the basic elements of the FTTP filter renovations (gravel and media replacement, and architectural building upgrades for 12 filters) the budget level total project cost in 2008 dollars is estimated to be \$487,000. This sum includes contractor considerations (mobilization, overhead, profit) of 6.5-percent and a 5-percent project contingency.

Should air scour capabilities be installed to the base project described above, the total project cost in 2008 dollars is estimated to be \$1,417,000 for 12 filters. The additional components comprising this renovation include an outdoor PD blower installation, upgrading of existing gallery piping, surface wash piping removal, air scour diffuser system installation, and corresponding contractor and contingency percentages.

The comprehensive filter renovation project includes adding air scour capabilities (outdoor blower and new gallery air supply line) to filter boxes that are fully upgraded with new media, plastic block underdrains, and architectural building upgrades. The total project cost in 2008 dollars estimated for these renovations to all 12 filters is \$2,482,000. In 2010 dollars, the total project cost of this work is \$2,670,000.

Putting the filter renovation tasks in terms of Options A, B, and C, as defined in the project RPF and agreement, the cost elements for each option in 2008 dollars include:

- **Option A** (Complete air scour system in 12 filters): \$2,482,000 with underdrain replacement, and \$1,520,000 with air scour diffuser system addition. Both arrangements include a new air supply line.
- **Option B** (Air scour system in Filters 7-12 only): \$1,296,000 with underdrain replacement, and \$812,000 with air scour diffuser system addition. Both arrangements include a new air supply line.
- **Option C** (Media replacement only in 12 filters): \$487,000

Project delivery could also have an impact on the project cost, and those impacts are in the project implementation overview presented in the next section of this PDM.

## Implementation Overview

Similar to the full range of renovation options, there are several options available when considering how the upgrades can be implemented. Overall, the two banks of six filters and corresponding gallery piping can be renovated in one or two projects, which would be conducted as such to accommodate fiscal year funding distribution. This one- or two-project arrangement impacts the cost of the options, and some of the piping renovation tasks in the filter gallery.

The two-part filter renovation project is estimated to cost \$123,000 extra, with \$104,000 of that construction (mobilization/overhead/profit increase, additional gallery piping, and cost escalation of materials and labor in 2010) and \$19,000 engineering services (design, bidding, construction administration and RPR). In total, the single project is estimated to cost \$2,482,000 and the two-part project estimate is \$2,586,000. The corresponding engineering fee increase: \$103,400 to \$122,400.

Assumptions made regarding construction for the two-part project approach:

- Filters 7-12 would be upgraded in 2009, with the others upgraded in 2010. *Upgraded* means underdrain and media replacement and air scour addition.
- Building renovations (for all filters), blower installation, and the north half the gallery air pipe replacement would take place in 2009. See the attached drawing showing the proposed air scour blower and air piping in relation to the 12 filters.
- South half of the gallery piping would be installed with the renovation of Filters 1-6 underdrains and media.
- For 2010 work, cost estimates for all items increased by 4-percent.

Regardless of a one- or two-part project, individual filters would be systematically renovated such that only one filter would be out of service at time. A sequence of construction in the project specifications will be written such that all decommissioning, demolition, repair, new equipment and media installation, and functional and performance testing be accomplished for each filter prior to the same process being initiated on the next filter.

Because of blower lead time and time required to install the new air piping and fittings in the gallery and filter boxes, functional and performance testing will be divided into filter operation and backwash operation. The renovation project will not be substantially complete until each filter is successfully backwashed with the air-water sequence.

NORTHERN KENTUCKY  
WATER DISTRICT

*Project*  
*Fort Thomas Treatment Plant*  
*Filter Renovations*

Kenton County  
184-453

Engineer's Opinion of Probable Total Construction Cost

**FTTP Filter Renovations Project  
Northern Kentucky Water District**

**100-Percent Complete Cost Estimate Summary  
May 2009**

<b>Item</b>	<b>Description</b>	<b>Installed Cost</b>
1	Air Scour Blower and Site Work	\$ 61,900
2	Gallery Air Supply Piping	\$ 178,100
3	Filter Box Component Demolition	\$ 210,000
4	Filter Underdrain and Media Replacement	\$ 1,737,400
5	Filter Box Air Scour Piping	\$ 50,800
6	Building Improvements	\$ 53,800
7	Electrical and Instrumentation	\$ 57,900
8	Mobilization (5-percent)	\$ 117,550
9	Contingency (5-percent)	\$ 117,550
	<b>Total</b>	<b>\$ 2,585,000</b>

NORTHERN KENTUCKY  
WATER DISTRICT

*Project*  
*Fort Thomas Treatment Plant*  
*Filter Renovations*  
Kenton County  
184-453

Plans and specifications prepared by Burgess & Niple  
titled "Fort Thomas Treatment Plant Filter  
Renovations"

Submitted as separate attachments

# Northern Kentucky Water District

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Description: The project includes construction of improvements to 12 existing filters and structures at the Ft. Thomas Treatment Plant. The improvements include removing existing filter media and filter bottoms and installing new filter underdrains, new media, and a new blower and piping for air scour backwash. The project will also include piping demolition and modifications to the existing walls in the filter building.

The following items are enclosed separately from this volume.

- Plans prepared by Burgess & Niple titled "Fort Thomas Treatment Plant Filter Renovations" dated May 2009. (4 sets)
- Specifications prepared by Burgess & Niple titled "Fort Thomas Treatment Plant Filter Renovations" dated May 2009. (4 sets)



NORTHERN KENTUCKY  
WATER DISTRICT

**Project**  
**Fort Thomas Treatment Plant**  
**Filter Renovations**  
Kenton County  
184-453

CERTIFIED STATEMENTS

Affidavit

Franchises

Plan Review and Permit Status

Easements and Right-of-Way Status

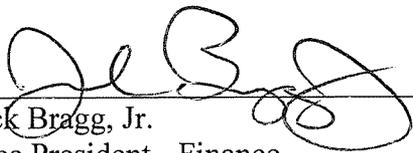
Construction Dates and Proposed Date In Service

Plant Retirements

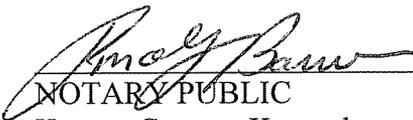
**AFFIDAVIT**

**Fort Thomas Treatment Plant Pretreatment Building Improvements**

Affiant, Jack Bragg, Jr., being the first duly sworn, deposes and says that he is the Vice President of Finance of the Northern Kentucky Water District, which he is the Applicant in the proceeding styled above; that he has read the foregoing "Fort Thomas Treatment Plant Filter Renovations" Application and knows the contents thereof, and that the same is true of his own knowledge, except as to matters which are therein stated on information or belief, and that as to those matters he believes them to be true.

  
\_\_\_\_\_  
Jack Bragg, Jr.  
Vice President - Finance  
Northern Ky. Water District

Subscribed and sworn to before me in said County to be his act and deed by Jack Bragg, Jr., Vice President of Finance of the Northern Kentucky Water District, this 29 day of JUNE 2009.

  
\_\_\_\_\_  
NOTARY PUBLIC  
Kenton County, Kentucky  
My commission expires 5-9-2011

# Northern Kentucky Water District

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Franchises required – None

Plan Review and Permit Status - The District has reviewed and approved the plans and specifications prepared by Burgess & Niple titled “Fort Thomas Treatment Plant Filter Renovations” dated May 2009.

The District received approval from the Division of Water on June 8, 2009. See attached letter.

Easements and Right-of-Way Status - Easement and Right-of-Way statements are not required.

Start date of construction – assumed October 2009

Proposed date in service – assumed May 2010

Plant retirements – None

NORTHERN KENTUCKY  
WATER DISTRICT

*Project*  
*Fort Thomas Treatment Plant*  
*Filter Renovations*  
Kenton County  
184-453

PLAN REVIEW AND PERMIT STATUS

Approval Letter from Kentucky Division of Water

184-453



STEVEN L. BESHEAR  
GOVERNOR

LEONARD K. PETERS  
SECRETARY

**ENERGY AND ENVIRONMENT CABINET**  
DEPARTMENT FOR ENVIRONMENTAL PROTECTION  
DIVISION OF WATER  
200 FAIR OAKS LANE, 4TH FLOOR  
FRANKFORT, KENTUCKY 40601  
[www.kentucky.gov](http://www.kentucky.gov)

June 8, 2009

Amy Kramer, PE, Design Engineering Manager  
Northern KY Water District  
3049 Dixie Highway  
P.O. Box 17010  
Covington, KY 41017

RE: Northern KY Water District  
AI#: 2485, APE20090007  
PWSID # 0590220-09-007  
Fort Thomas Treatment Plant Filter Renovations  
Kenton County, KY

Dear Ms. Kramer:

We have received the Plans and Specifications for the above referenced project. The project consists of improvements to the 12 existing filters which includes installing new filter underdrains along with a blower and piping for air scour and replacing existing filter media with new dual media (anthracite and sand) filter media. The project also includes piping demolition and modification to the existing walls of the filter building. This is to advise that plans and specifications covering the above referenced subject are APPROVED with respect to sanitary features of design as of this date with the following stipulations:

- a) The capacity of the treatment plant shall remain 44.0 MGD (30,555 gpm).

This is to advise that preliminary report and specifications for the above referenced project are APPROVED with respect to sanitary features of design, as of the date of this approval letter, with one stipulation:

When this project is completed, the owner shall submit a written certification to the Division of Water that the above referenced water supply facilities have been constructed and tested in accordance with the approved plans and specifications and the above stipulations. Such a certification shall be signed by a licensed professional engineer.

This approval has been issued under the provisions of KRS Chapter 224 and regulations promulgated pursuant thereto. Issuance of this approval does not relieve the applicant from the responsibility of obtaining any other permits or licenses required by this Cabinet and other state, federal and local agencies.

Unless construction on this project commences within one year from the date of this approval letter, Northern KY Water District shall request an official extension from the Division of Water prior to the first anniversary of this approval letter, or re-submit the original plans and specifications for a new comprehensive review.



If you have any questions concerning this project, please contact Mr. Terry Humphries  
at 502-564-8158 extension 4837.

Sincerely,



Solitha Dharman, PE  
Supervisor, Engineering Section  
Water Infrastructure Branch  
Division of Water

SWD:TWH  
Enclosures

C: Burgess & Niple, Inc.  
Kenton County Health Department  
Public Service Commission  
Florence Regional Office

NORTHERN KENTUCKY  
WATER DISTRICT

**Project**  
**Fort Thomas Treatment Plant**  
**Filter Renovations**

Kenton County  
184-453

BID INFORMATION AND BOARD RESOLUTION

Bid Tabulation

Engineer's Recommendation of Award

Board Resolution

ITEMS CONCERNING BID INFORMATION AND BOARD RESOLUTION

- The Bid opening was June 11, 2009 and the bid tabulation is attached.
- The Engineer's Recommendation of Award is attached.
- The Board Resolution from the June 25, 2009 meeting is attached.

NORTHERN KENTUCKY  
WATER DISTRICT

*Project*  
*Fort Thomas Treatment Plant*  
*Filter Renovations*  
Kenton County  
184-453

Bid Tabulation

**Bid Tabulation Summary**

**NORTHERN KENTUCKY WATER DISTRICT  
FTTP FILTER RENOVATION**

**Bid Date of June 11, 2009**

<b>Contractor</b>	<b>Lump Sum Bid</b>	<b>Addenda Acknowledged</b>	<b>Proposed Products</b>	<b>Bid Bond</b>	<b>Noncollusion Affidavit</b>	<b>Experience Record</b>	<b>Subcontractors</b>
PAE & Associates	\$1,394,000	Yes	Completed	Supplied	Completed	Supplied	Listed
Danis Industrial	\$1,427,000	Yes	Completed	Supplied	Completed	Supplied	Listed
Dugan Meyers	\$1,449,000	Yes	Completed	Supplied	Completed	Supplied	Listed
Building Crafts	\$1,548,845	Yes	Completed	Supplied	Completed	Supplied	Listed
Ameritcon	\$1,622,000	Yes	Completed	Supplied	Completed	Supplied	Listed
B&N Estimate	\$2,585,000	--	--	--	--	--	--

Case No. 2009-\_\_\_\_  
Exhibit \_\_\_\_\_ C \_\_\_\_\_

NORTHERN KENTUCKY  
WATER DISTRICT

*Project*  
*Fort Thomas Treatment Plant*  
*Filter Renovations*

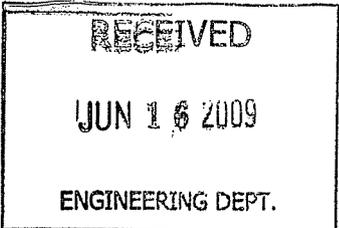
Kenton County  
184-453

Engineer's Recommendation of Award

184-453



**BURGESS & NIPLE**



Northern Kentucky Water District  
2835 Crescent Springs Road  
POB 18640  
Erlanger KY 41018

Re: Bid Comparison and Recommendation  
FTTP Filter Renovation Project

Attn: Ms. Amy Kramer, PE

June 12, 2009

**Burgess & Niple, Inc.**  
312 Plum Street  
12<sup>th</sup> Floor  
Cincinnati, OH 45202-2678  
513 579.0042  
Fax 513 579.0321

Dear Ms. Kramer:

Five bids were received and opened for the Fort Thomas Water Treatment Plant Filter Renovations project on June 11, 2009, at the NKWD offices. This letter transmits a bid summary comparison table and our contractor recommendation.

The attached bid summary table confirms the five bids were complete and in order, without monetary errors or omissions. Each of the bids submitted were below B&N's estimate of \$2,585,000, with PAE & Associates submitting the lowest lump sum bid of \$1,394,000. The supporting documentation comprising the PAE & Associates bid form was in order.

B&N and District staff do not have direct project experience with PAE & Associates, so references in Cincinnati, Columbus, and Dayton were telephoned. Similar projects regarding water treatment plant filter media, valve, and equipment replacement were targeted in this reference check, for project fees that were similar or exceeded the District's current FTTP project. There were no significant reservations voiced by the references contacted, and each confirmed they would not have reservations should PAE & Associates be the low bidder on future water treatment plant renovation work.

Based on the bid amount, complete bid submittal, and applicable experience, we recommend PAE & Associates as the general contractor for construction of the filter renovations at FTTP.

B&N design and construction staff look forward to participating in the subsequent construction and startup phases of this project.

Sincerely,

Burgess & Niple, Inc.

Samuel W. Swanson, PE  
Design Project Manager

Enclosure



NORTHERN KENTUCKY  
WATER DISTRICT

*Project*  
*Fort Thomas Treatment Plant*  
*Filter Renovations*

Kenton County  
184-453

Board Resolution

**Northern Kentucky Water District  
Board of Commissioners Meeting  
June 25, 2009**

A regular meeting of the Board of Commissioners of the Northern Kentucky Water District was held on June 25, 2009 at the District's facility located at 2835 Crescent Springs Road in Erlanger, Kentucky. All Commissioners were present. Also present were Ron Lovan, Bari Joslyn, Richard Harrison, Jack Bragg, Mark Lofland, Bill Wulfeck, Bob Buhrlage, Don Gibson, John Scheben, Kevin Owen, Becky McCormick, Brad Murphy, Jon Stewart, Jeff Floyd and Charles Pangburn.

Brad Murphy of the District staff led those in attendance in the Pledge of Allegiance.

Jon Stewart and Jeff Floyd, both of the KEMI, delivered a presentation to the Board on worker's compensation.

The Board reviewed articles published and correspondence received since the last regular Board meeting on May 21, 2009.

On motion of Commissioner Wagner, seconded by Commissioner Collins, and after discussion, the Board unanimously approved the minutes for the regular Board meeting held on May 21, 2009.

On motion of Commissioner Koester, seconded by Commissioner Sommerkamp, and after discussion, the Board unanimously approved the expenditures of the District for the month of May, 2009.

On motion of Commissioner Collins, seconded by Commissioner Jackson, and after discussion, the Board unanimously agreed to award the Newman Avenue Water Main Replacement project to Paul Michels & Sons, Inc. and authorized the District staff to execute appropriate contract documents.

On motion of Commissioner Wagner, seconded by Commissioner Koester, and after discussion, the Board unanimously agreed to award the Manor Lane, Montvale Court and Woodland Place Water Main Replacement project to Jack Gemmer & Sons and authorized the District staff to execute appropriate contract documents.

On motion of Commissioner Sommerkamp, seconded by Commissioner Collins, and after discussion, the Board unanimously approved a resolution authorizing the District to file a loan application through the Kentucky Natural Resources and Environmental Protection Cabinet and the Kentucky Infrastructure Authority for a drinking water state revolving fund project and appointing the President and CEO of the District as the District's official project representative.

On motion of Commissioner Wagner, seconded by Commissioner Collins, and after discussion, the Board unanimously agreed to award the Street Restoration project in Newport to Paul Michels & Sons, Inc. and authorized the District staff to execute appropriate contract documents.

On motion of Commissioner Collins, seconded by Commissioner Sommerkamp, and after discussion, the Board unanimously agreed to award contracts for the purchase of tires and tire services from the vendors highlighted on the attached schedule for the items indicated.

On motion of Commissioner Sommerkamp, seconded by Commissioner Wagner, and after discussion, the Board unanimously agreed award the Fort Thomas Treatment Plant Filter Renovations project to PAE and authorized the District staff to execute appropriate contract documents.

On motion of Commissioner Wagner, seconded by Commissioner Jackson, and after discussion, the Board unanimously agreed to award the Laboratory HVAC Replacement and Improvement project to Bison Services LLC and authorized the District staff to execute appropriate contract documents:

On motion of Commissioner Collins, seconded by Commissioner Koester, and after discussion, the Board unanimously agreed to award the Fort Thomas Treatment Plant Roof Replacement project to Eckstein Roofing Inc. and authorized the District staff to execute appropriate contract documents.

The Board reviewed the District's financial reports and Department reports.

On motion of Commissioner Wagner, seconded by Commissioner Koester, the Board unanimously agreed to go into executive session under the provisions of KRS 61.810(1)(c) & (f) to discuss pending litigation against the District and to protect the District's legal interests and strategy in connection with such litigation and to discuss the dismissal of an individual employee and to protect the individual's personal privacy.

The Board returned to open session.

Other matters of a general nature were discussed.

On motion of Commissioner Sommerkamp, seconded by Commissioner Collins, and there being no further matters to come before the Board, the Board unanimously agreed to adjourn the meeting.

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CHAIRMAN

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SECRETARY



NORTHERN KENTUCKY  
WATER DISTRICT

*Project*  
*Fort Thomas Treatment Plant*  
*Filter Renovations*  
Kenton County  
184-453

PROJECT FINANCE INFORMATION

Customers Added and Revenue Effect

Debt Issuance and Source of Debt

Additional Costs for Operating and Maintenance

Depreciation Cost and Debt Service After Construction

# Northern Kentucky Water District

---

Customers Added and Revenue Effect: There will be zero new customers added and no revenue effect as a result of the Fort Thomas Treatment Plant Filter Renovations Project.

Debt Issuance and Source of Debt: This project will be paid from the District's Five-Year Capital Budget, PSC No. 153 "Filter Media Replacement, Underdrains, and Air Scour at FTTP" with a revised budget of \$1,665,000, which includes construction cost, engineering, and contingencies. A summary of the project costs is provided below:

○ Design Engineering	\$ 70,000
○ Construction Engineering	\$ 36,000
○ Contractor's Bid	\$1,394,000
○ Misc. & Contingencies	\$ <u>165,000</u>
Total Project Cost	\$1,665,000

The project will be funded through future BAN 2009.

USoA Accounts: The amounts for the project cost of \$1,665,000 will fall under the following Uniform System of Accounts Codes:

Code 304 "Structures and Improvements" \$65,000  
Code 311 "Water Treatment Equipment" \$1,600,000

Additional Costs and O&M: Additional operating and maintenance costs incurred for the project are as follows:

Power	\$1,000
Labor	\$0
Maintenance	<u>\$10,000</u>
	\$11,000 Annual O&M

Depreciation and Debt Service: Annual depreciation and debt service after construction are as follows:

Depreciation: \$1,733.33/year over 37.5 years for Code 304 "Structures and Improvements"  
\$80,000.00/year over 20 years for Code 311 "Water Treatment Equipment"

Debt Service: \$86,906.73/year over 20 years (2.2% SRF loan) and \$19,228.12 over 25 years (conventional 5.0% loan)

<b>FTTP</b>			
<b>Filter Renovations Project</b>			
<b>Depreciation</b>	<b>Cost</b>	<b>Depreciation Years</b>	<b>Annual Depreciation</b>
Account 304 Structures & Improvements	\$65,000	37.5	\$1,733.33
Account 311 Water Treatment Equipment	\$1,600,000	20	\$80,000.00
<b>Total</b>			<b>\$81,733.33</b>
Debt Service on SRF Loan			
Total Borrowed	\$1,394,000		
Interest Rate including administration fee	2.20%		
Term (Years)	20		
<b>Annual Debt Service SRF</b>	<b>\$86,906.73</b>		
<b>Debt service on bond issue</b>			
Total Borrowed	\$271,000		
Interest Rate	5.00%		
Term (Years)	25		
<b>Annual Debt Service Traditional</b>	<b>\$19,228.12</b>		
<b>Total Annual Debt Service</b>	<b>\$106,134.84</b>		



Case No. 2009-\_\_\_\_  
Exhibit \_\_\_\_\_ E \_\_\_\_\_

NORTHERN KENTUCKY  
WATER DISTRICT

*Project*  
*Fort Thomas Treatment Plant*  
*Filter Renovations*

Kenton County  
184-453

PSC ANNUAL REPORT - 2008

Water

**CLASS A & B  
WATER DISTRICTS AND ASSOCIATIONS**

**ANNUAL REPORT**

**OF**

**Northern Kentucky Water District**

---

**2835 Crescent Springs Road, Erlanger, Kentucky 41018**

---

**TO THE**

**PUBLIC SERVICE COMMISSION**

**OF THE**

**COMMONWEALTH OF KENTUCKY**

**211 SOWER BOULEVARD  
P. O. BOX 615  
FRANKFORT, KENTUCKY 40602**

**FOR THE CALENDAR YEAR ENDED DECEMBER 31, 2009**



Checklist for the Annual Report for C Ware Companies  
To be completed and returned with the annual report

<u>Page No.</u>	<u>Account No.</u>	<u>Page No.</u>	Yes	No	If no, explain why
4 to 6	The identification pages have been completed.		X		
7	101-106	agrees with 13	Total 101-106	X	
7	108-110	agrees with 15	Total 301-348 Cols c & h	X	
7	114-115	agrees with 16	Net Balance 114-115	X	
7	123	agrees with 17	Total 123	X	
7	124-125	agrees with 17	Total 124 & Total 125	X	
7	126	agrees with 17	Total 126	X	
7	127	agrees with 17	Total 127	X	
7	141-144	agrees with 18	Net Balance 141-144	X	
7	151-153	agrees with 19	Total 151-153	X	
7	162	agrees with 19	Total 162	X	
8	181	agrees with 20	Total 181	X	
8	182	agrees with 21	Total 182	X	
8	186	agrees with 20	Total 186	X	
9	214	agrees with 12	Total 214	X	
9	215.1	agrees with 12	Total 215.1	X	
9	215.2	agrees with 12	Total 215.2	X	
9	221	agrees with 23	Total Col 4	X	
9	221	agrees with 23	Total Col 12	X	
9	224	agrees with 22	Total Col f	X	
9	232	agrees with 24	Total 232	X	
9	223	agrees with 24	Total 233	X	
9	234	agrees with 24	Total 234	X	
9	236	agrees with 25	Beginning & Ending Balance 236	X	
9	237	agrees with 25	Total 237 Cols b & e	X	
9	242	agrees with 26	Total 242	X	
9	251	agrees with 20	Total 251	X	
9	252	agrees with 21	Beginning & Ending Balance 252	X	

**Checklist for the Annual Report for C Ware Companies  
To be completed and returned with the annual report**

Page No.	Account No.		Page No.		Yes	No	If no, explain why
10	400	agrees with	27	Total Water Operating Revenue Col e	X		
10	401	agrees with	28	Total 601-675, Col c	X		
10	408.1&408.2	agrees with	25	Total Taxes Accrued 408-10-408.20	X		
11	427	agrees with	25	Total Interest Accrued Col c	X		
11	Net Income Before Contribution agrees with		12	Balance Trans Inc Col c	X		
13	101	agrees with	14	Total Water Plant Col f	X		
14	The analysis of water utility plant accounts cols c through k has been Completed				X		
27	The analysis of accumulated depreciation & amortization by primary accounts has been completed				X		
20	186.1	agrees with	26	Total 186.1 Col c	X		
22	Schedule of Long-Term Debt has been completed				X		
23	Schedule of Bond Maturities has been completed				X		
27	Taxes collected (example: school tax, sales tax, franchise tax) have been excluded from Revenue and Expenses				X		
27	The analysis of water operating revenue Cols c,d, and e has been completed				X		
28	The analysis of water utility expense Cols c through k has been complete				X		
29	Schedule of Pumping and Purchased Water Statistics has been completed				X		
29	Total Col (d)	agrees with	30	Line 4, Total Production & Purchased	X		
29	Total Col (e)	agrees with	30	Line 13, Total Water Sales	X		
30	466 Total Gals	agrees with	30	Line 11, Sales for Resale (466)	X		
	Oath page has been completed				X		

**PUBLIC SERVICE COMMISSION OF KENTUCKY**  
**PRINCIPAL PAYMENT AND INTEREST INFORMATION**  
**FOR THE YEAR ENDING DECEMBER 31, 2008**

1. Amount of Principle Payment during calender year      \$      5,890,852.78
2. Is Principal Current?      Yes   X        No      \_\_\_\_\_
3. Is Interest Current ?      Yes   X        No      \_\_\_\_\_
4. Has all long-term debt been approved by the Public Service Commission?  
Yes   X        No      \_\_\_\_\_ PSC Case No \_\_\_\_\_

**SERVICES PERFORMED BY**

**INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT ("CPA")**

Are your financial statement examined by a Certified Public Accountant?

Yes   X        No      \_\_\_\_\_

If yes, which service is performed?

Audit        X  

Compilation \_\_\_\_\_

Review      \_\_\_\_\_

**Please enclose a copy of the accountant's report with the annual report**

**ADDITIONAL REQUESTED INFORMATION**

Utility Name Norther Kentucky Water District

Contact Person Jack Bragg, Jr, CPA

Contact Person'ss E-Mail Address jbragg@nkywater.org

Utility's Web Address www.nkywater.org

**PLEASE COMPLETE THE ABOVE INFORMATION, IF IT IS AVAILABLE.**

**IF THERE ARE MULTIPLE STAFF WHO MAY BE CONTRACTS PLEASE INCLUDE THEIR NAMES AND E-MAIL ADDRESS ASLO.**

**Additional Information Required by Commission Orders**

Provide any special information required by prior Commission orders, as well as any narrative explanations necessary to fully explain the data. Examples of the types of special information that may be required by Commission orders include surcharge amounts, collected, refunds issued, and unusual debt requirements.

Case #	Date of Order	Item/Explanation	
96-234	8/26/1996	Merger of Campbell Co. Ky. Water District and Kenton Co. Water District No.1. Effective date of Merger 1/1/1997	
97-3	9/21/1997	Defeasance of the former Campbell Co. Ky. Water District Bonds Principal of the issue	\$9,630,000
92-482	3/14/1992	SubDistrict A	
		a. Number of Customers as of 12-31-2008	562
		b. Total Surcharge billed during 2008	\$80,449
		c. Accumulated surcharge billed.	\$1,197,173
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$609,157
94-409	1/26/1995	SubDistrict B	
		a. Number of Customers as of 12-31-2008	284
		b. Total Surcharge billed during 2008	\$63,263
		c. Accumulated surcharge billed.	\$715,874
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$19,451
95-582	2/8/1996	SubDistrict R	
		a. Number of Customers as of 12-31-2008	240
		b. Total Surcharge billed during 2008	\$53,061
		c. Accumulated surcharge billed.	\$654,401
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$4,843,083
95-582	2/8/1996	SubDistrict RL	
		a. Number of Customers as of 12-31-2008	88
		b. Total Surcharge billed during 2008	\$38,145
		c. Accumulated surcharge billed.	\$508,950
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$2,308,075
97-468	9/4/1998	Per Item 7 on the order. See attached exhibit ML 1	
2000-329	7/21/2000	SubDistrict C	
		a. Number of Customers as of 12-31-2008	961
		b. Total Surcharge billed during 2008	\$221,612
		c. Accumulated surcharge billed.	\$1,366,896
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$5,636,005
2000-171	5/5/2000	SubDistrict D	
		a. Number of Customers as of 12-31-2008	150
		b. Total Surcharge billed during 2008	\$53,423
		c. Accumulated surcharge billed.	\$278,358
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$1,048,507
2001-198	6/27/2001	Defeasance of the former Kenton County Water District No.1 Bonds - Principle Issue	\$45,448,000
2002-00363	10/1/2002	Defeasance of the former Klenton County Water District No.1 Bonds	\$10,575,000
2002-00468	3/1/2003	Defeasance of 1995C Bonds with Issuance of 2003A Bonds	\$1,615,000
2002-00105	4/30/2003	Water Rate Increase	

**Additional Information Required by Commission Orders - Continued**

2002-00105	6/1/2003	Issue of 2003 B Bonds	\$30,270,000
2003-00167	7/18/2003	SubDistrict E	
		a. Number of Customers as of 12-31-2008	177
		b. Total Surcharge billed during 2008	\$6,286.00
		c. Accumulated surcharge billed.	\$215,500.00
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$2,185,654.00
2003-00191	7/18/2003	SubDistrict RF	
		a. Number of Customers as of 12-31-2008	29
		b. Total Surcharge billed during 2008	\$8,484
		c. Accumulated surcharge billed.	\$44,321
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$180,292
2003-00224	6/14/2004	Issue of 2004A Bonds	\$10,455,000
2003-00224	6/14/2004	SubDistrict K	
		a. Number of Customers as of 12-31-2008	44
		b. Total Surcharge billed during 2008	\$9,938
		c. Accumulated surcharge billed.	\$25,675
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$195,141
2003-00404	12/2/2003	Defeasance of 1993, 1195A and 1995B Bonds with Issuance of 2003C Bonds	\$23,790,000
2005-00148	4/28/2006	Water Rate Increase & Bond Issuance	\$29,000,000
2006-00315	12/26/2007	SubDistrict F	
		a. Number of Customers as of 12-31-2008	20
		b. Total Surcharge billed during 2008	\$4,982
		c. Accumulated surcharge billed.	\$4,982
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$412,657
2007-00131	6/27/2007	SubDistrict G	
		a. Number of Customers as of 12-31-2008	46
		b. Total Surcharge billed during 2008	\$5,454
		c. Accumulated srucharge billed.	\$5,454
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$1,041,668
2007-00135	12/21/2007	Water Rate Increase & Bond Issuance	\$30,075,125

## MAJOR WATER PROJECTS

Instructions: Provide details about each major water project which is planned but has not yet been submitted for approval to the Public Service Commission. For the limited purposed of this report a "Major Project" is defined as one which is not in the ordinary course of business, and which will increase your current utility plant by at least 20%

Brief Project Description (improvement, replacement, building construction, expansion. If expansion, provide the estimated number of new customers):

N/A

Projected Costs and Funding Sources/Amounts:

Approval Status: (Application for financial assistance filed, but not approved; or application approved, but have not advertised for construction bids)

Location: (community, area or nearby roads)

**TABLE OF CONTENTS**

<b>FINANCIAL SECTION</b>	Page
Identification .....	6-Apr
Comparative Balance Sheet - Assets And Other Debits .....	7-8
Comparative Balance Sheet - Equity Capital & Liabilities .....	9
Comparative Operating Statement .....	10-11
Statement of Retained Earnings .....	12
Utility Plant .....	13
Accumulated Depreciation .....	13
Water Utility Plant Accounts .....	14
Analysis of Accumulated Depreciation by Primary Account .....	15
Accumulated Amortization .....	16
Utility Plant Acquisition Adjustments .....	16
Investments and Special Funds .....	17
Accounts and Notes Receivable - Net .....	18
Materials and Supplies .....	19
Prepayments .....	19
Miscellaneous Deferred Debits .....	20
Unamortized Debt Discount and Expense and Premium On Debt .....	20
Extraordinary Property Losses .....	21
Advances For Construction .....	21
Long Term Debt .....	22
Bonds and Maturities .....	23
Notes Payable .....	24
Accounts Payable To Associated Co. ....	24
Accrued Taxes .....	25
Accrued Interest .....	25
Misc. Current & Accrued Liabilities .....	26
Regulatory Commission Expense .....	26
 <b><u>WATER OPERATING SECTION</u></b>	
Water Operating Revenue .....	27
Water Utility Expense Accounts .....	28
Pumping & Purchased Water Statistics .....	29

## HISTORY

1. Exact name of utility making this report. (Use the words: "The, Company, Incorporated or Incorporated" only when a part of the corporate name.)

**Northern Kentucky Water District**

---

2. Give location including city, street and number, of the executive office:

**2835 Crescent Springs Road  
P.O. Box 18640  
Erlanger, Kentucky 41018-0640**

---

3. Give the location, including street, street number, and telephone number of the principle office in Kentucky:

**Same as #2**

---

4. Date of organization:

**January 1, 1997**

---

5. If a consolidated or merged entity, name all the previously separate entities.

**Kenton County Water District  
Campbell County Water District**

---

---

---

6. Date of each consolidation and each merger

**January 1, 1997**

7. State whether the respondent is a water district or association.

**Water District under Chapter 74 – KRS**

---

8. Name all operating departments other than water.

**None**

---

9. Name of counties in which you furnish water service.

**Kenton, Campbell, & Boone**

---

10. Give the number of employees:

**Full Time: 155**

**Part Time: 16**

---



**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

Account No. (a)	2008 Account Name (b)	Ref. Page ©	Previous Year (d)	Current Year (e)
	<b>UTILITY PLANT</b>			
101-106	Utility Plant	13	\$ 307,878,617	\$ 323,463,743
108-110	Less: Accumulated Depreciation and Amortization	13,15-16	(61,398,205)	(67,540,294)
	Net Plant		\$ 246,480,412	\$ 255,923,449
114-115	Utility Plant Acquisition Adjustments (Net)	16	3,866,351	3,665,231
116	Other Utility Plant Adjustments			
	Total Net Utility Plant		\$ 250,346,763	\$ 259,588,680
	<b>OTHER PROPERTY &amp; INVESTMENTS</b>			
121	Nonutility Property		\$	\$
122	Less: Accumulated Depreciation and Amortization			
	Net Nonutility Property		\$	\$
123	Investment in Asso. Companies	17		
124	Utility Investments	17	26,054,947	25,856,656
125	Other Investments	17	2,771,076	2,426,639
126-127	Special Funds	17		
	Total Other Property & Investments		\$ 28,826,023	\$ 28,283,295
	<b>CURRENT AND ACCRUED ASSETS</b>			
131	Cash		\$ 10,205,219	\$ 11,509,211
132	Special Deposits			
133	Other Special Deposits		19,167,438	15,081,881
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts Receivable, Less Accumulated Provision for Uncollectible Accounts	18	5,610,489	5,538,813
145	Accounts Receivable from Associated Companies			
146	Notes Receivable from Associated Companies			
151-153	Materials & Supplies	19	1,289,823	1,268,952
161	Stores Expense			
162	Prepayments	19	246,623	898,284
171	Accrued Interest & Dividends Receivable			
172	Rents Receivable			
173	Accrued Utility Revenues		4,200,000	4,700,000
174	Misc. Current & Accrued Assets			
	Total Current & Accrued Assets		\$ 40,719,592	\$ 38,997,141

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS (CONT'D)

Account No. (a)	2008 Account Name (b)	Ref. Page c	Previous Year (d)	Current Year (e)
	<b>DEFERRED DEBITS</b>			
181	Unamortized Debt Discount & Expense	20	\$ 2,997,786	\$ 2,804,587
182	Extraordinary Property losses	21		
183	Preliminary Survey & Investagation Charges			
184	Clearing Accounts			
185	Temporary Facilities			
186	Misc. Deferred Debits	20	6,357,920	6,222,346
187	Research & Development Expenditures			
	Total Deferred Debits		\$ 9,355,706	\$ 9,026,933
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$ 329,248,084	\$ 335,896,049

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

Account No. (a)	2008 Account Name (b)	Ref. Page c	Previous Year (d)	Current Year (e)
<b>Equity Capital</b>				
214	Appropriated Retained Earnings	12	\$ 36,672,874	\$ 31,053,385
215.1	Retained Earnings from Income Before Contributions	12	\$ 35,057,198	\$ 46,085,772
215.2	Donated Capital	12	\$ 51,889,090	\$ 56,424,703
	<b>Total Equity Capital</b>		\$ 123,619,162	\$ 133,563,860
<b>LONG-TERM DEBT</b>				
221	Bonds	23	\$ 168,128,000	\$ 162,550,000
222	Reacquired Bonds			
223	Advances from Asso. Companies			
224	Other Long-Term Debt	22	1,875,000	4,973,035
	<b>Total Long-Term Debt</b>		\$ 170,003,000	\$ 167,523,035
<b>CURRENT &amp; ACCRUED LIABILITIES</b>				
231	Accounts Payable		\$ 3,139,763	\$ 2,504,050
232	Notes Payable	24	27,265,000	27,265,000
233	Acts. Payable to Asso. Co.	24		
234	Notes Payable to Asso. Co.	24		
235	Customer Deposits		11,207	10,310
236	Accrued Taxes	25		
237	Accrued Interest	25	3,251,310	3,181,843
239	Matured Long-Term Debt			
240	Matured Interest			
241	Tax Collections Payable			
242	Misc. Current & Accrued Liabilities	26	1,909,549	1,803,786
	<b>Total Current &amp; Accrued Liabilities</b>		\$ 35,576,829	\$ 34,764,989
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	20	\$ 49,093	\$ 44,165
252	Advances for Construction	21		
253	Other Deferred Credits			
	<b>Total Deferred Credits</b>		49,093	44,165
<b>OPERATING RESERVES</b>				
Accumulated Provision for:				
261	Property Insurance		\$	\$
262	Injuries & Damages			
263	Pensions & Benefits			
265	Miscellaneous Operating Reserves			
	<b>Total Operating Reserves</b>		\$	\$
	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>		\$ 329,248,084	\$ 335,896,049

(0)

**COMPARATIVE OPERATING STATEMENT**

Acct. No. (a)	Account Name (b)	Ref. Page c	Previous Year (d)	Current Year (e)
	<b>Utility Operating Income</b>			
400	Operating Revenues	27	\$ 39,088,743	\$ 42,190,123
401	Operating Expenses	28	\$ 23,170,620	\$ 23,432,760
403	Depreciation Expenses		5,715,209	7,362,501
406	Amortization of Utility Plant			
	Acquisition Adjustment		201,120	201,120
407	Amortization Expense		378,962	378,962
408.1	Taxes Other Than Income	25	612,350	600,378
	Utility Operating Expenses		\$ 30,078,261	\$ 31,975,721
	Utility Operating Income		\$ 9,010,482	10,214,402
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property		(19,374)	211,231
	Total Utility Operating Income		\$ 8,991,108	\$ 10,425,633
	<b>Other Income and Deductions</b>			
415	Revenues From Merchandising, Jobbing and Contract Deductions		\$	\$
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest & Dividend Income		2,506,262	2,112,845
420	Allowance for Funds Used During Construciton			
421	Nonutility Income		172,289	(30,113)
426	Miscellaneous Nonutility Expense			
	Total Other Income & Deductions		\$ 2,678,551	2,082,732
	<b>TAXES APPLICABLE TO OTHER INCOME</b>			
408.2	Taxes Other Than Income		\$	\$
	Total Taxes Applic. To Other Income		\$	\$

COMPARATIVE OPERATING STATEMENT - Continued

Account No. (a)	Account Name (b)	Ref. Page ©	Previous Year (d)	Current Year (e)
<b>INTEREST EXPENSE</b>				
427	Interest Expense		\$ 6,957,720	\$ 6,911,009
428	Amortization of Debt Discount & Exp.		201,571	188,269
429	Amortization of Premium on Debt		4,928	-
	Total Interest Expense		\$ 7,154,363	\$ 7,099,278
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
	Total Extraordinary Items		\$ -	\$ -
	NET INCOME		\$ 4,515,296	\$ 5,409,085

Statement of Retained Earnings

ACCT. No. (a)	2008 (b)	Amount (c)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	Bond Proceeds	\$ 15,081,881
	Debt Service and Reserve	\$ 13,359,108
	Improvement, Repair and Replacement	\$ 2,612,396
	Total Appropriated Retained Earnings.....	\$ 31,053,385

215.1	Retained Earnings From Income Before Contributions:	
	Balance Beginning of Year.....	\$ 35,057,198
435	Balance Transferred from Net Income Before Contributions.....	\$ 5,409,085
	Other Changes to Account:	
436	Appropriations of Retained Earnings.....	\$ 5,619,489
439	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits (explain) _____	\$ _____
	Debits (explain) _____	\$ _____
	Balance End of Year.....	\$ 46,085,772

215.2	Donated Capital:	
		Tapping Fees      Grants      Other      Total
	Balance Beginning of Year.....	7,233,544    13,417,368    31,238,178    51,889,090
	Credits:	
432	Proceeds from capital contributions.....	486,071    4,049,542    -    4,535,613
	Other Credits (explain)	
	Debits: (explain - Requires Commission Approval)	
	Balance End of Year.....	7,719,615    17,466,910    31,238,178    56,424,703



**WATER UTILITY PLANT ACCOUNTS**

Acct No. (a)	2008 Account Name (b)	End of Previous Year (c)	Additions (d)	Retirement (e)	End of Current Year (f)	.1 Intangible Plant Intan- (g)	.2 SOS & Pumping Plant (h)	.3 Water Treatment Plant (i)	.4 Trans & Distrib Plant (j)	.5 General Plant (k)
301	Organization						XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
302	Franchises						XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
303	Land & Land Rights	\$2,859,437	\$34,337		\$2,893,774	XXXXXXXX	29,200	72,496	192,530	2,599,548
304	Structures & Improvements	\$72,898,436	\$405,389	\$631,779	\$72,672,046	XXXXXXXX	47,476,573	7,701,646	11,933,262	5,560,565
305	Collecting & Impounding Reservoirs					XXXXXXXX		XXXXXXXX	XXXXXXXX	XXXXXXXX
306	Lake, River & Other Intakes	\$1,463,171			\$1,463,171	XXXXXXXX	1,463,171	XXXXXXXX	XXXXXXXX	XXXXXXXX
307	Wells and Springs					XXXXXXXX		XXXXXXXX	XXXXXXXX	XXXXXXXX
308	Infiltration Galleries & Tunnels							XXXXXXXX	XXXXXXXX	
309	Supply Mains	\$2,821,711			\$2,821,711	XXXXXXXX	2,821,711	XXXXXXXX	XXXXXXXX	XXXXXXXX
310	Power Generation Equipment					XXXXXXXX		XXXXXXXX	XXXXXXXX	XXXXXXXX
311	Pumping Equipment	\$9,567,388	\$174,775	\$2,576	\$9,739,587	XXXXXXXX	4,263,439	5,476,148	XXXXXXXX	XXXXXXXX
320	Water Treatment Equipment	\$10,286,622	\$91,120	\$2,104	\$10,375,638	XXXXXXXX	XXXXXXXX	10,375,638	XXXXXXXX	XXXXXXXX
330	Distribution Reservoirs & Standpipes	\$7,500,741	\$1,984,024		\$9,484,765	XXXXXXXX	XXXXXXXX	XXXXXXXX	9,484,765	XXXXXXXX
331	Transmission & Distribution Mains	\$123,822,269	\$3,219,063		\$127,041,332	XXXXXXXX	XXXXXXXX	XXXXXXXX	127,041,332	XXXXXXXX
333	Services	\$21,844,754	\$1,021,056		\$22,865,810	XXXXXXXX	XXXXXXXX	XXXXXXXX	22,865,810	XXXXXXXX
334	Metes & Meter Installations	\$7,737,814	\$165,744		\$7,903,558	XXXXXXXX	XXXXXXXX	XXXXXXXX	7,903,558	XXXXXXXX
335	Hydrants	\$5,484,015	\$220,303		\$5,704,318	XXXXXXXX	XXXXXXXX	XXXXXXXX	5,704,318	XXXXXXXX
336	Backflow Prevention Devices					XXXXXXXX	XXXXXXXX	XXXXXXXX		XXXXXXXX
339	Other Plant & Misc. Equipment	\$3,340,890	\$879	\$1,005	\$3,340,764				3,340,764	XXXXXXXX
340	Office Furniture & Equipment	\$2,410,692	\$149,808	\$27,177	\$2,533,323	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	2,533,323
341	Transportation Equipment	\$2,661,578	\$248,507	\$139,908	\$2,770,177	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	2,770,177
342	Stores Equipment	\$278,672		\$1,799	\$276,873	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	276,873
343	Tools, Shop, & Garage Equipment	\$132,169	\$23,283		\$155,452	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	155,452
344	Laboratory Equipment	\$66,086	\$28,605		\$94,691	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	94,691
345	Power Operated Equipment	\$786,449	\$59,901		\$846,350	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	846,350
346	Communication Equipment	\$286,136	\$64,677	\$28,368	\$322,445	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	322,445
347	Miscellaneous Equipment	\$597,746		\$45	\$597,701	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	597,701
348	Other Tangible Plant					XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	
	<b>Total Water Plant</b>	<b>\$276,846,776</b>	<b>\$7,891,471</b>	<b>\$834,761</b>	<b>\$283,903,486</b>	<b>0</b>	<b>56,054,094</b>	<b>23,625,928</b>	<b>188,466,339</b>	<b>15,757,125</b>

Analysis of Accumulated Depreciation and Amortization by Primary Account

Acct. No. (a)	2008 Account (b)	Balance Beginning of Year c	Credits During the Year		Charges During The Year		Balance End of Year (h)
			Charges to Dep. Exp. (d)	Other Credits (e)	Plant Retirements (f)	Other Charges (g)	
301	Organization	\$	\$	\$	\$	\$	\$
302	Franchises						
303	Limited Term Interest in Land and Land Rights						
304	Structures & Improvements	16,262,186	2,377,223		420,388		18,219,021
305	Collecting & Impounding Reservoirs						
306	Lake River & Other Intakes	813,877	27,701				841,578
307	Wells & Springs						
309	Supply Mains	414,539	57,586				472,125
310	Power Generating Equip.						
311	Pumping Equipment	4,510,728	506,823		2,459		5,015,092
320	Water Treatment Equip.	3,821,913	367,719		1,655		4,187,977
330	Distribution Reservoirs & Standpipes	2,943,671	280,690				3,224,361
331	Transmissions & Distribution Mains	14,896,971	2,006,413		455,963		16,447,421
333	Services	7,114,760	551,939		113,100		7,553,599
334	Meters & Meter Installations	1,908,926	137,863		-		2,046,789
335	Hydrants	1,347,155	152,246		29,250		1,470,150
339	Other Plant & Misc. Equip.	2,012,324	331,294		1,005		2,342,613
340	Office Furniture & Equip.	1,540,017	220,137		26,471		1,733,683
341	Transportation Equipment	2,017,932	252,076		139,908		2,130,100
342	Service Equipment						
343	Tools, Shop & Garage Equip.	323,500	20,734		1,799		342,435
344	Shop Equipment	40,455	18,162				58,617
345	Power Operated Equip.	555,624	51,614				607,238
346	Telecommunications Equipment	281,406	1,746		28,369		254,783
347	SCADA						
348	Other Tangible Plant	592,222	535		45		592,712
	<b>Totals</b>	\$ 61,398,206	\$ 7,362,501	\$ -	\$ 1,220,412	\$ -	\$ 67,540,294

**ACCUMULATED AMORTIZATION (ACCT. 110)**

Description	Total
Balance first of year.....	\$ <b>N/A</b>
Credit during year:	
Accruals Charged to Account 110.1...	\$
Accruals Charged to Account 110.2...	
Other Accruals (specify)	
<b>Total Credits.....</b>	\$
Debits during year:	
Book Cost of Plant Retired.....	\$
Other Debits (specify)	
<b>Total Debits.....</b>	\$
Balance end of year.....	\$

**UTILITY PLANT ACQUISITION ADJUSTMENT (ACCTS. 114 - 115)**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustment approved by the Commission, include the Order Number.

ACCOUNT NAME	TOTAL
<b>Acquisition Adjustments (114)</b>	
Original District 9-14-55	\$ 263,366
District # 2 & 3 12-31-73	18,712
Mentor District 9-1-76	10,741
City of Cold Spring	228,253
City of Silver Grove	24,853
Newport Water Works	4,970,211
<b>Total Plant Acquisition Adjustments.....</b>	\$ 5,516,136
<b>Accumulated Amortization (115)</b>	
Original District 9-14-55	\$ 263,366
District # 2 & 3 12-31-73	18,712
Mentor District 9-1-76	10,741
City of Cold Spring	228,253
City of Silver Grove	24,853
Newport Water Works	1,304,980
<b>Total Accumulated Amortization.....</b>	\$ 1,850,905
<b>Net Acquisition Adjustments.....</b>	\$ 3,665,231

**Investments and Special Funds (Acct. 123-127)**

Report hereunder all investments and special funds carried in Account 123-127.

Description of Security or Special Fund (a)	Face or Par Value (b)	Year-End Book Cost c
<b>Investment In Associated Companies (Acct. 123):</b> <hr/> <hr/> <hr/> <p align="center"><b>Total Investment in Asso. Companies</b></p>	\$ _____ _____ _____ \$ _____	\$ _____ _____ _____ \$ _____
<b>Utility Investments (Acct. 124):</b>		
<b>IRR Account</b>	\$ _____	\$ 2,612,396
<b>Debt Service Account</b>		9,885,153
<b>Debt Service Reserve Account</b>		13,359,108
<b>Total Utility Investments</b>		\$ 25,856,657
<b>Other Investments (Acct. 125):</b>		
<b>Boone County/Florence KY Settlement</b>	\$ _____	\$ 2,426,639
_____	_____	_____
_____	_____	_____
<b>Total Other Investments:</b>	\$ _____	\$ 2,426,639
<b>Special Funds (Acct. 126 &amp; 127):</b>		
<b>Prepayment Reserve</b>	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Special Funds</b>	_____	\$ _____

**ACCOUNTS AND NOTES RECEIVABLE - NET (ACCOUNTS 141 - 144)**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in Accounts 142 and 144 should be listed individually.

Description	Total
<b>ACCOUNTS &amp; NOTES RECEIVABLE:</b>	
Customer Accounts Receivable (Acct. 141) .....	\$ 5,328,898
Other Accounts Receivable (Acct. 142)	
Assessments .....	\$ 82,711
Other .....	127,204
	209,915
Notes Receivable (Acct. 144) .....	\$
<b>Total Accounts and Notes Receivable.....</b>	<b>\$ 5,538,813</b>
<b>Accumulated Provision for Uncollectable Accounts (Acct. 143)</b>	
Balance first of year .....	\$ -
Add: Provision for uncollectables for	
current year.....	\$
Collections fo accounts previously	
written off.....	
Utility accounts.....	
Others.....	
<b>Total Additions.....</b>	<b>\$</b>
Deduct accounts written off during year:	
Utility Accounts.....	\$
Other.....	
<b>Total accounts written off.....</b>	<b>\$</b>
Balance end of year.....	\$ -
<b>Total Accounts and Notes Receivable</b>	<b>\$ 5,538,813</b>

**Materials and Supplies (151 - 153)**

Account Name	Total
Plant Materials and Supplies (Account 151)	\$ 1,268,952
Merchandise (Account 152)	
Other Materials and Supplies (Account 153)	
<b>Total Materials &amp; Supplies</b>	<b>\$ 1,268,952</b>

**Prepayments (Acct. 162)**

Description	Total
Prepaid Insurance	\$ 76,416
Prepaid Rents	
Prepaid Interest	
Prepaid Taxes	
Other Prepayments (Specify) Prepaid Antenna Rent Sprint	(11,400)
Expenses/Services	\$ 833,268
	-
<b>Total Prepayments</b>	<b>\$ 898,284</b>

**Miscellaneous Deferred Debits (Acct. 186)**

2008 Description	Total
Miscellaneous Deferred Debits (Acct. 186):	
Deferred PSC Assessment	31,330
Deferred Rate Case Expense 2004-2005	85,830
Deferred Rate Case Expense 2007	73,828
Other Deferred Debits	6,031,358
<b>Total Miscellaneous Deferred Debits</b>	<b>\$ 6,222,346</b>

**Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 & 251)**

Report the net discount & expense or premium separately for each security issue.

Description	Amount Written Off During Year	Year-End Balance
Unamortized Debt Discount & Expense (Acct. 181)		
Bond Issue Cost 1997	\$ 4,916	\$ 68,001
Bond Discount 1997	6,735	93,168
Bond Discount 1998	7,570	150,770
Bond Issue Costs 1998	3,147	62,693
Cost of Issue 2001 Bond	3,699	65,984
Discount 2001 Bond	13,038	232,520
Cost of Issue 2002 A	13,731	248,302
Bond Discount 2002 A	27,209	492,030
Cost of Issue 2002 B	9,300	83,314
Cost of Issue 2003 A	1,620	35,930
Bond Discount 2003 A	1,087	25,103
Cost of Issue 2003 B	11,760	227,390
Bond Discount 2003 B	8,520	165,433
Cost of Issue 2003 C	14,940	173,013
Discount 2003 C	7,404	82,085
Cost of issue 2004A Bonds	3,252	67,700
Discount 2004A Bond	7,920	164,902
Bond Discount 2006	6,994	159,119
Cost of Issue Bond 2006	8,640	196,560
Discount 2007 BAN	1,222	407
Cost of Issue BAN 2007	30,490	10,163
<b>Total Unamortized Debt Discount &amp; Expense</b>	<b>\$ 193,194</b>	<b>\$ 2,804,587</b>
Unamortized Premium on Debt (Acct. 251):		
Premium on 2002 B Bond	4,928	44,165
<b>Total Unamortized Premium on Debt</b>	<b>\$ 4,928</b>	<b>\$ 44,165</b>

**EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)**

Report each item separately.

Description	Total
Extraordinary Property Losses (Acct. 182) :	
N/A	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Extraordinary Property Losses .....	\$ _____

**ADVANCES FOR CONSTRUCTION (ACCT. 252)**

DESCRIPTION	TOTAL
N/A	
Balance first of year.....	\$ _____
Add credits during year.....	\$ _____
Deduct charges during year.....	\$ _____
Balance end of year.....	\$ _____



Account 221, BONDS

Line No.	Par Value of Actual Issue 1	Cash Realized on Actual Issue 2	Par Value of Amount Held by or for Respondent 3	Actually Outstanding at Close of year 4	Interest During Year	
					Accrued 5	Actually Paid 6
1	11,225,000	11,131,694		3,760,000	182,123	199,738
2	11,355,000	11,141,619		9,005,000	438,245	443,786
3	2,287,000	2,287,000		2,115,000	106,207	106,443
4	16,325,000	15,835,250		14,750,000	707,567	710,400
5	45,485,000	44,121,624		43,270,000	2,117,778	2,125,465
6	10,575,000	10,525,204		7,360,000	293,105	302,219
7	1,615,000	1,583,553		1,440,000	62,622	63,000
8	30,270,000	30,068,115		25,965,000	979,492	986,950
9	23,790,000	23,532,357		17,570,000	657,105	669,969
10	10,455,000	10,195,116		9,335,000	384,762	387,632
11	29,000,000	28,736,444		27,980,000	1,161,488	1,173,488
Total	192,382,000	189,157,976	-	162,550,000	7,090,494	7,169,090

Schedule of Bond Maturities

Line No.	Bond Numbers 7	Maturity Date 8	Interest Rate 9	Principal Amount 10	Amount Paid 11	Remaining Bonds Outstanding 12
1						
2		<b>See Attachments 23.1 Through 23.11</b>				
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

**Northern Kentucky Water Service District**  
**Bond Issue: 11,225,000 , Dated September 1, 1997**

**Attachment 23.1**

<b>Bond Number</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Principle Amount</b>	<b>Amounts Paid</b>	<b>Outstanding</b>
Registered	1998	4.700%	210,000.00	210,000.00	
Registered	1999	4.700%	580,000.00	580,000.00	
Registered	2000	4.700%	610,000.00	610,000.00	
Registered	2001	4.700%	640,000.00	640,000.00	
Registered	2002	4.700%	670,000.00	670,000.00	
Registered	2003	4.700%	700,000.00	700,000.00	
Registered	2004	4.700%	735,000.00	735,000.00	
Registered	2005	4.700%	770,000.00	770,000.00	
Registered	2006	4.700%	810,000.00	810,000.00	
Registered	2007	4.700%	850,000.00	850,000.00	
Registered	2008	4.750%	890,000.00	890,000.00	
Registered	2009	4.750%	930,000.00		930,000.00
Registered	2010	4.750%	975,000.00		975,000.00
Registered	2011	4.750%	1,025,000.00		1,025,000.00
Registered	2012	4.750%	60,000.00		60,000.00
Registered	2013	4.750%	60,000.00		60,000.00
Registered	2014	4.750%	65,000.00		65,000.00
Registered	2015	4.750%	70,000.00		70,000.00
Registered	2016	4.750%	70,000.00		70,000.00
Registered	2017	4.750%	75,000.00		75,000.00
Registered	2018	4.750%	80,000.00		80,000.00
Registered	2019	4.750%	80,000.00		80,000.00
Registered	2020	4.750%	85,000.00		85,000.00
Registered	2021	4.750%	90,000.00		90,000.00
Registered	2022	4.750%	95,000.00		95,000.00
<b>TOTALS</b>			<b>11,225,000.00</b>	<b>7,465,000.00</b>	<b>3,760,000.00</b>

**Northern Kentucky Water Service District**  
**Bond Issue: 11,355,000 , Dated December 1, 1998**

**Attachment 23.2**

Bond Number	Maturity Date	Interest Rate	Principle Amount	Amounts Paid	Outstanding
Registered	02/01/1999	4.700%	250,000.00	250,000.00	
Registered	02/01/2000	4.700%	200,000.00	200,000.00	
Registered	02/01/2001	4.700%	200,000.00	200,000.00	
Registered	02/01/2002	4.700%	210,000.00	210,000.00	
Registered	02/01/2003	4.700%	220,000.00	220,000.00	
Registered	02/01/2004	4.700%	230,000.00	230,000.00	
Registered	02/01/2005	4.700%	240,000.00	240,000.00	
Registered	02/01/2006	4.700%	255,000.00	255,000.00	
Registered	02/01/2007	4.700%	265,000.00	265,000.00	
Registered	02/01/2008	4.750%	280,000.00	280,000.00	
Registered	02/01/2009	4.750%	280,000.00		280,000.00
Registered	02/01/2010	4.750%	295,000.00		295,000.00
Registered	02/01/2011	4.750%	310,000.00		310,000.00
Registered	02/01/2012	4.750%	325,000.00		325,000.00
Registered	02/01/2013	4.800%	340,000.00		340,000.00
Registered	02/01/2014	4.850%	360,000.00		360,000.00
Registered	02/01/2015	4.875%	375,000.00		375,000.00
Registered	02/01/2016	4.875%	395,000.00		395,000.00
Registered	02/01/2017	4.875%	415,000.00		415,000.00
Registered	02/01/2018	4.875%	435,000.00		435,000.00
Registered	02/01/2019	4.875%	455,000.00		455,000.00
Registered	02/01/2020	4.875%	480,000.00		480,000.00
Registered	02/01/2021	4.875%	505,000.00		505,000.00
Registered	02/01/2022	4.875%	530,000.00		530,000.00
Registered	02/01/2023	4.875%	555,000.00		555,000.00
Registered	02/01/2024	4.875%	585,000.00		585,000.00
Registered	02/01/2025	4.875%	610,000.00		610,000.00
Registered	02/01/2026	4.875%	645,000.00		645,000.00
Registered	02/01/2027	4.875%	675,000.00		675,000.00
Registered	02/01/2028	4.875%	435,000.00		435,000.00
<b>TOTALS</b>			<b>11,355,000.00</b>	<b>2,350,000.00</b>	<b>9,005,000.00</b>

**Northern Kentucky Water Service District**  
**FmHA Load \$2,287,000 - 2000**

**Attachment 23.3**

<b>Year</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Principle Amount</b>	<b>Amounts Paid</b>	<b>Outstanding</b>
2000			0.00	0.00	0.00
2001			0.00	0.00	0.00
2002			21,000.00	21,000.00	0.00
2003			22,000.00	22,000.00	0.00
2004			24,000.00	24,000.00	0.00
2005			24,000.00	24,000.00	0.00
2006			26,000.00	26,000.00	0.00
2007			27,000.00	27,000.00	0.00
2008			28,000.00	28,000.00	0.00
2009			30,000.00		30,000.00
2010			31,000.00		31,000.00
2011			33,000.00		33,000.00
2012			34,000.00		34,000.00
2013			36,000.00		36,000.00
2014			38,000.00		38,000.00
2015			40,000.00		40,000.00
2016			42,000.00		42,000.00
2017			44,000.00		44,000.00
2018			46,000.00		46,000.00
2019			49,000.00		49,000.00
2020			51,000.00		51,000.00
2021			54,000.00		54,000.00
2022			56,000.00		56,000.00
2023			59,000.00		59,000.00
2024			62,000.00		62,000.00
2025			65,000.00		65,000.00
2026			68,000.00		68,000.00
2027			72,000.00		72,000.00
2028			75,000.00		75,000.00
2029			79,000.00		79,000.00
2030			83,000.00		83,000.00
2031			87,000.00		87,000.00
2032			92,000.00		92,000.00
2033			96,000.00		96,000.00
2034			102,000.00		102,000.00
2035			107,000.00		107,000.00
2036			112,000.00		112,000.00
2037			118,000.00		118,000.00
2038			124,000.00		124,000.00
2039			130,000.00		130,000.00
<b>Totals</b>			<b>2,287,000.00</b>	<b>172,000.00</b>	<b>2,115,000.00</b>

**Northern Kentucky Water Service District**  
**Bond Issue \$16,325,000.00 Dated 10-23-2001**

**Attachment 23.4**

<b>Bond Number</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Principle Amount</b>	<b>Amounts Paid</b>	<b>Outstanding</b>
Registered	2/1/2002	2.700%	285,000.00	285,000.00	
Registered	2/1/2003	3.000%	235,000.00	235,000.00	
Registered	2/1/2004	3.250%	240,000.00	240,000.00	
Registered	2/1/2005	3.450%	230,000.00	230,000.00	
Registered	2/1/2006	3.600%	215,000.00	215,000.00	
Registered	2/1/2007	3.750%	200,000.00	200,000.00	
Registered	2/1/2008	3.900%	170,000.00	170,000.00	
Registered	2/1/2009	4.000%	155,000.00		155,000.00
Registered	2/1/2010	4.100%	75,000.00		75,000.00
Registered	2/1/2011	4.200%	80,000.00		80,000.00
Registered	2/1/2012	4.350%	80,000.00		80,000.00
Registered	2/1/2013	4.450%	735,000.00		735,000.00
Registered	2/1/2014	4.550%	770,000.00		770,000.00
Registered	2/1/2015	4.670%	810,000.00		810,000.00
Registered	2/1/2016	4.750%	845,000.00		845,000.00
Registered	2/1/2017	4.820%	890,000.00		890,000.00
Registered	2/1/2018	4.850%	930,000.00		930,000.00
Registered	2/1/2019	4.900%	980,000.00		980,000.00
Registered	2/1/2020	4.950%	1,030,000.00		1,030,000.00
Registered	2/1/2021	5.000%	1,080,000.00		1,080,000.00
Registered	2/1/2022	5.000%	1,135,000.00		1,135,000.00
Registered	2/1/2023	5.000%	1,190,000.00		1,190,000.00
Registered	2/1/2024	5.100%	1,255,000.00		1,255,000.00
Registered	2/1/2025	5.100%	1,320,000.00		1,320,000.00
Registered	2/1/2026	5.100%	1,390,000.00		1,390,000.00
<b>TOTALS</b>			<b>16,325,000.00</b>	<b>1,575,000.00</b>	<b>14,750,000.00</b>

**Northern Kentucky Water Service District**  
**Bond Issue \$45,485,000.00 Dated 2/1/2002**

**Attachment 23.5**

Bond Number	Maturity Date	Interest Rate	Principle Amount	Amounts Paid	Outstanding
Registered	2/1/2003				
Registered	2/1/2003	4.50%	350,000.00	350,000.00	0.00
Registered	2/1/2004	4.50%	345,000.00	345,000.00	0.00
Registered	2/1/2005	4.50%	360,000.00	360,000.00	0.00
Registered	2/1/2006	4.50%	370,000.00	370,000.00	0.00
Registered	2/1/2007	4.50%	380,000.00	380,000.00	0.00
Registered	2/1/2008	4.50%	410,000.00	410,000.00	0.00
Registered	2/1/2009	4.50%	365,000.00		365,000.00
Registered	2/1/2010	4.50%	465,000.00		465,000.00
Registered	2/1/2111	4.50%	485,000.00		485,000.00
Registered	2/1/2012	4.50%	1,530,000.00		1,530,000.00
Registered	2/1/2013	4.50%	950,000.00		950,000.00
Registered	2/1/2114	4.50%	990,000.00		990,000.00
Registered	2/1/2115	4.65%	1,035,000.00		1,035,000.00
Registered	2/1/2116	4.75%	1,100,000.00		1,100,000.00
Registered	2/1/2117	4.75%	1,625,000.00		1,625,000.00
Registered	2/1/2118	4.75%	2,520,000.00		2,520,000.00
Registered	2/1/2119	4.75%	2,640,000.00		2,640,000.00
Registered	2/1/2020	5.00%	3,080,000.00		3,080,000.00
Registered	2/1/2021	5.00%	3,240,000.00		3,240,000.00
Registered	2/1/2022	5.00%	3,405,000.00		3,405,000.00
Registered	2/1/2023	5.00%	3,580,000.00		3,580,000.00
Registered	2/1/2024	5.00%	3,765,000.00		3,765,000.00
Registered	2/1/2025	5.00%	3,960,000.00		3,960,000.00
Registered	2/1/2026	5.00%	4,160,000.00		4,160,000.00
Registered	2/1/2027	5.00%	4,375,000.00		4,375,000.00
<b>TOTALS</b>			<b>45,485,000.00</b>	<b>2,215,000.00</b>	<b>43,270,000.00</b>

**Northern Kentucky Water Service District**  
**Bond Issue \$10,575,000.00 Dated 12/5/2002**

**Attachment 23.6**

Bond Number	Maturity Date	Interest Rate	Principle Amount	Amounts Paid	Outstanding
Registered	12/5/2002				
Registered	2/1/2003	3.00%	535,000.00	535,000.00	0.00
Registered	2/1/2004	3.00%	455,000.00	455,000.00	0.00
Registered	2/1/2005	3.00%	490,000.00	490,000.00	0.00
Registered	2/1/2006	3.00%	530,000.00	530,000.00	0.00
Registered	2/1/2007	3.50%	580,000.00	580,000.00	0.00
Registered	2/1/2008	3.50%	625,000.00	625,000.00	0.00
Registered	2/1/2009	3.50%	745,000.00		745,000.00
Registered	2/1/2010	3.75%	775,000.00		775,000.00
Registered	2/1/2111	4.00%	805,000.00		805,000.00
Registered	2/1/2012	4.00%	835,000.00		835,000.00
Registered	2/1/2013	4.00%	870,000.00		870,000.00
Registered	2/1/2114	4.00%	900,000.00		900,000.00
Registered	2/1/2115	4.00%	930,000.00		930,000.00
Registered	2/1/2116	4.00%	965,000.00		965,000.00
Registered	2/1/2117	4.00%	535,000.00		535,000.00
<b>TOTALS</b>			<b>10,575,000.00</b>	<b>3,215,000.00</b>	<b>7,360,000.00</b>

**Northern Kentucky Water Service District**  
**Bond Issue : \$1,615,000.00 Dated 3/13/2003**

**Attachment 23.7**

<b>Bond Number</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Principle Amount</b>	<b>Amounts Paid</b>	<b>Outstanding</b>
Registered	2/1/2004	1.20%	35,000.00	35,000.00	0.00
Registered	2/1/2005	1.38%	35,000.00	35,000.00	0.00
Registered	2/1/2006	1.75%	35,000.00	35,000.00	0.00
Registered	2/1/2007	2.20%	35,000.00	35,000.00	0.00
Registered	2/1/2008	2.60%	35,000.00	35,000.00	0.00
Registered	2/1/2009	3.00%	40,000.00		40,000.00
Registered	2/1/2010	3.30%	40,000.00		40,000.00
Registered	2/1/2111	3.55%	40,000.00		40,000.00
Registered	2/1/2012	3.37%	40,000.00		40,000.00
Registered	2/1/2013	3.85%	45,000.00		45,000.00
Registered	2/1/2114	3.95%	45,000.00		45,000.00
Registered	2/1/2115	4.05%	45,000.00		45,000.00
Registered	2/1/2116	4.15%	50,000.00		50,000.00
Registered	2/1/2117	4.25%	50,000.00		50,000.00
Registered	2/1/2118	4.50%	55,000.00		55,000.00
Registered	2/1/2119	4.50%	55,000.00		55,000.00
Registered	2/1/2020	4.50%	60,000.00		60,000.00
Registered	2/1/2121	4.50%	60,000.00		60,000.00
Registered	2/1/2022	4.50%	65,000.00		65,000.00
Registered	2/1/2023	4.55%	65,000.00		65,000.00
Registered	2/1/2024	4.55%	70,000.00		70,000.00
Registered	2/1/2025	4.55%	75,000.00		75,000.00
Registered	2/1/2026	4.55%	75,000.00		75,000.00
Registered	2/1/2027	4.55%	80,000.00		80,000.00
Registered	2/1/2028	4.60%	85,000.00		85,000.00
Registered	2/1/2029	4.60%	85,000.00		85,000.00
Registered	2/1/2030	4.60%	90,000.00		90,000.00
Registered	2/1/2031	4.60%	95,000.00		95,000.00
Registered	2/1/2032	4.60%	30,000.00		30,000.00
<b>TOTALS</b>			<b>1,615,000.00</b>	<b>175,000.00</b>	<b>1,440,000.00</b>

**Northern Kentucky Water Service District**  
**Bond Issue : \$30,270,000.00 Dated 8/1/2003**

**Attachment 23.8**

Bond Number	Maturity Date	Interest Rate	Principle Amount	Amounts Paid	Outstanding
Registered	2/1/2004	2.00%	825,000.00	825,000.00	0.00
Registered	2/1/2005	2.00%	845,000.00	845,000.00	0.00
Registered	2/1/2006	2.00%	860,000.00	860,000.00	0.00
Registered	2/1/2007	2.00%	880,000.00	880,000.00	0.00
Registered	2/1/2008	2.25%	895,000.00	895,000.00	0.00
Registered	2/1/2009	2.75%	915,000.00		915,000.00
Registered	2/1/2010	3.00%	940,000.00		940,000.00
Registered	2/1/2111	3.13%	965,000.00		965,000.00
Registered	2/1/2012	3.13%	995,000.00		995,000.00
Registered	2/1/2013	3.13%	1,030,000.00		1,030,000.00
Registered	2/1/2114	3.25%	1,060,000.00		1,060,000.00
Registered	2/1/2115	3.50%	1,095,000.00		1,095,000.00
Registered	2/1/2116	4.00%	1,135,000.00		1,135,000.00
Registered	2/1/2117	4.00%	1,175,000.00		1,175,000.00
Registered	2/1/2118	4.00%	1,225,000.00		1,225,000.00
Registered	2/1/2119	4.13%	1,275,000.00		1,275,000.00
Registered	2/1/2020	4.13%	1,325,000.00		1,325,000.00
Registered	2/1/2121	4.13%	1,380,000.00		1,380,000.00
Registered	2/1/2022	4.13%	1,440,000.00		1,440,000.00
Registered	2/1/2023	4.13%	1,500,000.00		1,500,000.00
Registered	2/1/2024	4.13%	1,565,000.00		1,565,000.00
Registered	2/1/2025	4.13%	1,630,000.00		1,630,000.00
Registered	2/1/2026	4.13%	1,700,000.00		1,700,000.00
Registered	2/1/2027	4.13%	1,770,000.00		1,770,000.00
Registered	2/1/2028	4.13%	1,845,000.00		1,845,000.00
<b>TOTALS</b>			<b>30,270,000.00</b>	<b>4,305,000.00</b>	<b>25,965,000.00</b>

**Northern Kentucky Water Service District**  
**Bond Issue : \$23,790,000.00 Dated 12/18/2003**

**Attachment 23.9**

Bond Number	Maturity Date	Interest Rate	Principle Amount	Amounts Paid	Outstanding
Registered	2/1/2004	2.00%	1,430,000.00	1,430,000.00	0.00
Registered	2/1/2005	2.00%	1,160,000.00	1,160,000.00	0.00
Registered	2/1/2006	2.00%	1,180,000.00	1,180,000.00	0.00
Registered	2/1/2007	2.25%	1,215,000.00	1,215,000.00	0.00
Registered	2/1/2008	2.50%	1,235,000.00	1,235,000.00	0.00
Registered	2/1/2009	2.75%	1,270,000.00		1,270,000.00
Registered	2/1/2010	3.00%	1,305,000.00		1,305,000.00
Registered	2/1/2111	3.25%	1,350,000.00		1,350,000.00
Registered	2/1/2012	3.50%	1,395,000.00		1,395,000.00
Registered	2/1/2013	3.50%	1,445,000.00		1,445,000.00
Registered	2/1/2114	4.00%	1,505,000.00		1,505,000.00
Registered	2/1/2115	4.00%	1,565,000.00		1,565,000.00
Registered	2/1/2116	4.00%	1,625,000.00		1,625,000.00
Registered	2/1/2117	4.00%	1,690,000.00		1,690,000.00
Registered	2/1/2118	4.00%	1,595,000.00		1,595,000.00
Registered	2/1/2119	4.13%	1,665,000.00		1,665,000.00
Registered	2/1/2020	4.25%	1,160,000.00		1,160,000.00
<b>TOTALS</b>			<b>23,790,000.00</b>	<b>6,220,000.00</b>	<b>17,570,000.00</b>

Northern Kentucky Water Service District					Attachment 23.10
Bond Issue	\$10,455,000.00	11/18/2024			
Bond	Maturity	Interest	Principle	Amounts	Outstanding
Number	Date	Rate	Amount	Paid	
Registered	2/1/2005	2.000%	270,000.00	270,000.00	0.00
Registered	2/1/2006	2.000%	275,000.00	275,000.00	0.00
Registered	2/1/2007	2.125%	285,000.00	285,000.00	0.00
Registered	2/1/2008	2.375%	290,000.00	290,000.00	0.00
Registered	2/1/2009	2.625%	295,000.00		295,000.00
Registered	2/1/2010	3.000%	305,000.00		305,000.00
Registered	2/1/2111	3.000%	315,000.00		315,000.00
Registered	2/1/2012	3.250%	325,000.00		325,000.00
Registered	2/1/2013	3.375%	335,000.00		335,000.00
Registered	2/1/2014	3.500%	345,000.00		345,000.00
Registered	2/1/2015	4.000%	360,000.00		360,000.00
Registered	2/1/2016	4.000%	375,000.00		375,000.00
Registered	2/1/2017	4.000%	390,000.00		390,000.00
Registered	2/1/2018	4.000%	405,000.00		405,000.00
Registered	2/1/2019	4.000%	425,000.00		425,000.00
Registered	2/1/2022	4.500%	1,385,000.00		1,385,000.00
Registered	2/1/2024	4.500%	1,035,000.00		1,035,000.00
Registered	2/1/2026	4.000%	1,135,000.00		1,135,000.00
Registered	2/1/2029	4.500%	1,905,000.00		1,905,000.00
<b>TOTALS</b>			<b>10,455,000.00</b>	<b>1,120,000.00</b>	<b>9,335,000.00</b>

Northern Kentucky Water Service District				Attachment 23.11	
Bond Issue	9/1/2006	\$29,000,000.00			
Bond	Maturity	Interest	Principle	Amounts	Outstanding
Number	Date	Rate	Amount	Paid	
Registered	2/1/2007	4.000%	300,000.00	300,000.00	0.00
Registered	2/1/2008	4.000%	720,000.00	720,000.00	0.00
Registered	2/1/2009	4.000%	750,000.00		750,000.00
Registered	2/1/2010	4.000%	775,000.00		775,000.00
Registered	2/1/2111	4.000%	805,000.00		805,000.00
Registered	2/1/2012	4.000%	835,000.00		835,000.00
Registered	2/1/2013	4.000%	870,000.00		870,000.00
Registered	2/1/2114	4.000%	900,000.00		900,000.00
Registered	2/1/2115	4.000%	940,000.00		940,000.00
Registered	2/1/2116	4.000%	980,000.00		980,000.00
Registered	2/1/2117	4.000%	1,020,000.00		1,020,000.00
Registered	2/1/2118	4.000%	970,000.00		970,000.00
Registered	2/1/2119	4.000%	1,010,000.00		1,010,000.00
Registered	2/1/2020	4.125%	1,320,000.00		1,320,000.00
Registered	2/1/2021	4.125%	1,205,000.00		1,205,000.00
Registered	2/1/2022	4.125%	1,255,000.00		1,255,000.00
Registered	2/1/2023	4.125%	1,420,000.00		1,420,000.00
Registered	2/1/2024	4.125%	1,375,000.00		1,375,000.00
Registered	2/1/2025	4.125%	1,440,000.00		1,440,000.00
Registered	2/1/2027	4.250%	3,075,000.00		3,075,000.00
Registered	2/1/2029	4.250%	3,360,000.00		3,360,000.00
Registered	2/1/2031	4.273%	3,675,000.00		3,675,000.00
<b>TOTALS</b>			<b>29,000,000.00</b>	<b>1,020,000.00</b>	<b>27,980,000.00</b>

Northern Kentucky Water Service District				Attachment 23.12	
<b>Bond Issue</b>	<b>01/06/09</b>	<b>\$29,200,000.00</b>			
<b>Bond</b>	<b>Maturity</b>	<b>Interest</b>	<b>Principle</b>	<b>Amounts</b>	<b>Outstanding</b>
<b>Number</b>	<b>Date</b>	<b>Rate</b>	<b>Amount</b>	<b>Paid</b>	
Registered	2/1/2009	3.750%	1,000,000.00		1,000,000.00
Registered	2/1/2010	3.750%	645,000.00		645,000.00
Registered	2/1/2111	3.750%	670,000.00		670,000.00
Registered	2/1/2012	3.750%	695,000.00		695,000.00
Registered	2/1/2013	3.750%	720,000.00		720,000.00
Registered	2/1/2114	4.000%	750,000.00		750,000.00
Registered	2/1/2115	4.125%	780,000.00		780,000.00
Registered	2/1/2116	4.250%	815,000.00		815,000.00
Registered	2/1/2117	4.750%	850,000.00		850,000.00
Registered	2/1/2118	5.000%	895,000.00		895,000.00
Registered	2/1/2119	5.000%	940,000.00		940,000.00
Registered	2/1/2020	5.125%	990,000.00		990,000.00
Registered	2/1/2021	5.250%	1,040,000.00		1,040,000.00
Registered	2/1/2022	5.375%	1,100,000.00		1,100,000.00
Registered	2/1/2023	5.500%	1,160,000.00		1,160,000.00
Registered	2/1/2024	5.700%	1,225,000.00		1,225,000.00
Registered	2/1/2025	5.775%	1,300,000.00		1,300,000.00
Registered	2/1/2027	5.750%	1,375,000.00		1,375,000.00
Registered	2/1/2029	6.000%	1,460,000.00		1,460,000.00
Registered	2/1/2031	6.000%	1,550,000.00		1,550,000.00
Registered	2/1/2029	6.000%	1,645,000.00		1,645,000.00
Registered	2/1/2030	6.000%	1,745,000.00		1,745,000.00
Registered	2/1/2031	6.000%	1,855,000.00		1,855,000.00
Registered	2/1/2032	6.500%	1,975,000.00		1,975,000.00
Registered	2/1/2033	6.500%	2,110,000.00		2,110,000.00
<b>TOTALS</b>			<b>29,290,000.00</b>	<b>0.00</b>	<b>29,290,000.00</b>

**Notes Payable (Acct. 232 & 234)**

2008  a	Nominal Date of Issue  b	Date of Maturity  c	INTEREST		Principal Amount per Balance Sheet  f
			Rate  d	Amount of payment  e	
Account 232 - Note Payable					
Campbell Co. Fiscal Court			0.00%	\$ _____	\$ 100,000
BAN 2007			3.70%	1,012,740	27,165,000
<b>Total Account 232</b>				\$ _____	\$ 27,265,000
Account 234 - Notes Payable To Associated Companies		N/A		\$ _____	\$ _____
<b>Total Account 234</b>				\$ _____	\$ _____

**Accounts Payable to Associated Companies (Acct. 233)**

Show Payable to Each Associated Company Separately	Amount
	\$ _____
N/A	
<b>Total</b>	\$ _____

**TAXES ACCRUED (ACCOUNT 236)**

ACCT. NO. (a)	2008 DESCRIPTION (b)	TOTAL ©
	Balance first of year.....	\$ -
	Accruals Charged:	
408.1	Utility regulatory assessment fees.....	
408.11	Property taxes.....	
408.12	Payroll taxes.....	600,378
408.13	Other taxes and licenses.....	
408.2	Taxes other than income, other income and deductions	
	Total taxes accrued.....	\$ 600,378
	Taxes paid during year:	
408.1	Utility regulatory assessment fees.....	
408.11	Property taxes.....	
408.12	Payroll taxes.....	600,378
408.13	Other taxes and licenses.....	
408.2	Taxes other than income, other income and deductions	
	Total taxes paid.....	\$ 600,378
	Balance end of year.....	\$ -

**ACCRUED INTEREST (ACCOUNT 237)**

DESC. DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR (c)	INTEREST PAID DURING YEAR (d)	BALANCE END OF YEAR (e)
Acct. No. 237.1 - Accrued Interest on Long-term Debt				
Series 1997	92,031	182,123	199,738	74,416
Series 1998	187,682	438,245	443,786	182,141
2000 RUS Loan	18,083	106,207	106,443	17,847
Series 2001	297,417	707,567	710,400	294,584
Series 2002 A	889,454	2,117,778	2,126,465	881,767
Series 2002 B	130,482	293,105	302,219	121,368
Series 2003 A	26,439	62,622	63,001	26,060
Series 2003 B	414,959	979,492	986,950	407,500
Series 2003 C	285,586	657,405	669,969	273,021
Series 2004 A	162,948	384,762	387,632	160,078
Series 2006	494,953	1,161,488	1,173,488	482,953
Total Acct No. 237.1	\$ 3,000,033	\$ 7,090,792	\$ 7,169,090	\$ 2,921,735
Acct. No. 237.2 - Accrued Interest on Other Liabilities:				
2007 BAN # 1	\$ 251,276	1,013,937	1,005,105	\$ 260,108
Total Acct No. 237.2	\$ 251,276	\$ 1,013,937	\$ 1,005,105	\$ 260,108
Total Acct No 237	\$ 3,251,309	\$ 8,104,729	\$ 8,174,196	\$ 3,181,843

Gross interest expense	8,241,387
Less Surcharges	(603,337)
Less Capitalized Interest	(727,041)
Interest Expense	<u>6,911,009</u>

**Miscellaneous Current & Accrued Liabilities (Account 242)**

2008 Description (a)	Balance End of Year (b)
Accrued Payroll Taxes & Misc	\$ 58,725
Accrued Payroll	119,091
Accrued Sales Taxes	97,166
Accrued Pension	42,799
Accrued Vacation/Sick	845,878
Subdistrict Surcharges Payable	640,126
Total Miscellaneous Current & Accrued Liabilities.....	\$ 1,803,786

**Regulatory Commission Expense (Accounts 666 and 667)**

2006 DESCRIPTION OF CASE (DOCKET #) (a)	TOTAL INCURRED DURING YEAR (b)	AMOUNT TRANSFERRED TO ACCOUNT # 186.1 (c)	EXPENSED DURING YEAR	
			ACCT. (d)	AMOUNT (e)
Rate Case 2005-0148	\$ -	\$ -	667	\$ 85,704
Rate Case 2007	\$ -	\$ -	667	\$ 36,914
	\$ -	\$ -	667	\$ -

**WATER OPERATING REVENUE**

Acct No. (a)	2008 Description (b)	Beginning Year No. Customer (c)	Year End Number Customers (d)	Amounts (e)
	Operating Revenues:			
460	Unmeter Water Revenue.....			\$
461	Meter Water Revenue:			\$
461.1	Sales to Residential Customers .....	73,361	73,666	\$ 24,351,516
461.2	Sales to Commercial Customers .....	4,392	4,336	\$ 6,336,052
461.3	Sales to Industrial Customers .....	111	114	\$ 3,257,666
461.4	Sales to Public Authorities .....	482	486	\$ 2,085,366
461.5	Sales to Multiple Family Dwellings .....	1,587	1,608	\$ 3,190,713
461.6	Sales through Bulk Loading Stations .....			\$ 37,910
	Total Metered Sales .....	79,933	80,210	\$ 39,259,223
462	Fire Protection Revenue:			\$
462.1	Public Fire Protection			\$
462.2	Private Fire Protection	450	450	\$ 31,987
	Total Fire Protection Revenue .....	450	450	\$ 31,987
464	Other Sales to Public Authorities			\$
465	Sales to .....			\$
466	Sales for Resale .....	3	4	\$ 1,118,527
467	Interdepartmental Sale .....			\$
	Total Sales of Water .....	80,386	80,664	\$ 40,409,737
	Other Water Revenues:			
469	Guaranteed Revenues .....			\$
470	Forfeited Discounts .....			\$ 906,636
471	Miscellaneous Service Revenues .....			\$
472	Rents from Water Property .....			\$ 493,590
473	Interdepartmental Rents .....			\$
474	Other Water Revenues .....			\$ 380,160
	Total Other Water Revenues .....			\$ 1,780,386
	Total Water Operating Revenues .....			\$ 42,190,123

**WATER UTILITY EXPENSE ACCOUNTS**

Acct No (a)	2008 Account Name (b)	Current Year (c)	WATER EXPENSE ACCOUNT MATRIX							
			1 Source of Supply & Pumping Expense-Operation (d)	2 Source of Supply & Pumping Expense-Maintenance. (e)	3 Water Treatment Expense-Operation (f)	4 Water Treatment Expense-Maintenance. (g)	5 Trans & Distribution. Expense-Operation (h)	6 Trans & Distribution. Expense-Maintenance. (i)	7 Customer Accounts Expense (j)	8 Adminis-Trative & General Expenses (k)
601	Salaries & Wage - Employees	\$8,489,680.00			\$1,612,521.00	\$744,944.00	\$954,562.00	\$2,291,142.00	\$1,735,730.00	\$1,150,781.00
603	Salaries & Wage - Officers	\$0.00								
604	Employee Pensions & Benefits	\$3,431,364.00			\$742,609.00	\$93,901.00	\$717,501.00	\$689,460.00	\$665,089.00	\$522,804.00
610	Purchased Water									\$178,703.00
615	Purchased Power	\$2,437,335.00	\$787,555.00		\$186,936.00		\$1,284,141.00			
616	Fuel for Power Production	\$160,113.00			\$152,519.00		\$7,594.00			
618	Chemicals	\$1,642,807.00			\$1,642,807.00					
620	Materials & Supplies	\$1,943,629.00			\$185,324.00	\$214,690.00	\$146,985.00	\$921,521.00	\$268,542.00	\$206,567.00
631	Contractual Services - Accounting	\$18,820.00								\$18,820.00
633	Contractual Services - Engineering	\$144,225.00			\$3,696.00		\$41,862.00	\$998.00	\$10,881.00	\$86,788.00
634	Contractual Services - Mgt. Fees	\$84,154.00								\$84,154.00
635	Contractual Services - Water Testing	\$2,980,197.00	\$2,662.00	\$31,824.00	\$489,501.00	\$360,858.00	\$32,975.00	\$949,952.00	\$262,757.00	\$849,668.00
636	Contractual Services - Other	\$0.00								
641	Rental of Bldg./Real Property	\$0.00								\$750.00
642	Rental of Equipment	\$750.00								
650	Transportation Expenses	\$584,310.00			\$74,846.00		\$55,554.00	\$324,289.00	\$119,474.00	\$10,147.00
656	Insurance - Vehicles	\$66,417.00			\$10,962.00		\$36,755.00		\$15,476.00	\$3,224.00
657	Insurance - General Liability	\$338,411.00			\$108,259.00		\$179,406.00		\$33,831.00	\$16,915.00
658	Insurance - Workers Compensation	\$109,262.00			\$28,607.00		\$44,655.00		\$25,816.00	\$10,184.00
659	Insurance - Other	\$109,533.00			\$66,909.00					\$42,624.00
660	Advertising Expenses	\$18,417.00								\$18,417.00
666	Regulatory Commission Expense - Amortization of Rate Case Expenses	\$0.00								
667	Regulatory Commission Expense - Other	\$183,052.00								\$183,052.00
668	Water Resource Conservation	\$0.00							\$602,772.00	
670	Bad Debt Expense	\$602,772.00								
675	Miscellaneous Expenses	\$87,512.00			\$7,133.00		\$7,354.00	\$7,883.00	\$12,404.00	\$52,738.00
699	Taxes	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total Water Utility Expenses</b>	<b>\$23,432,760.00</b>	<b>\$790,217.00</b>	<b>\$31,824.00</b>	<b>\$5,312,629.00</b>	<b>\$1,414,393.00</b>	<b>\$3,509,344.00</b>	<b>\$5,185,245.00</b>	<b>\$3,752,772.00</b>	<b>\$3,436,336.00</b>

**Pumping and Purchased Water Statistics**

2008	Water Purchased for Resale (Omit 000's)	Water Pumped From Plants (Omit 000's)	Total Water Pumped and Purchased (Omit 000's)	Water Sold to Customers (Omit 000's)
a	b	c	d	e
			-	
<b>January</b>		821,910.0	821,910.0	540,696.5
<b>February</b>		750,664.0	750,664.0	520,232.7
<b>March</b>		789,415.0	789,415.0	893,704.2
<b>April</b>		797,842.0	797,842.0	472,499.8
<b>May</b>		841,826.0	841,826.0	743,434.6
<b>June</b>		949,307.0	949,307.0	628,736.5
<b>July</b>		1,041,792.0	1,041,792.0	631,322.7
<b>August</b>		1,111,851.0	1,111,851.0	607,966.7
<b>September</b>		987,102.0	987,102.0	1,174,240.8
<b>October</b>		907,511.0	907,511.0	773,277.5
<b>November</b>		795,802.0	795,802.0	616,157.4
<b>December</b>		829,275.0	829,275.0	1,009,816.9
<b>Total for year</b>		10,624,297.0	10,624,297.0	8,612,086.3
Maximum gallons pumped by all methods in any one day: 8/4/2008				42,000.0
Minimum gallons pumped by all methods in any one day (Omit 000's): 1/1/2008				23,000.0
If water is purchased for resale, indicate the following: Vendor: _____ Point of delivery: _____				
If water is sold to other water utilities for redistribution, list names of such utilities below:				
			Maximum Daily	Maximum Monthly
Pendleton County Water District @ KY17	000's		576	17,280
Pendleton County Water District @ US27	000's		432	12,960
City of Walton	000's		1,500	45,000
Bullock Pen Water District	000's		600	18,000

**Sales for Resale (466)**

**2008**

Line	Company	Gallons(000's)	Avg. Rate (Cents)	Amount
1	Pendleton County Water Dist.	95,373.9	2.97/1,000gals	\$275,853.83
2	City of Walton	147,761.4	2.97/1,000gals	\$431,980.52
3	Bullock Pen Water District	142,398.4	2.97/1,000gals	\$410,692.50
4				
5				
6				
7				
8				
<b>Total</b>		<b>385,533.7</b>		<b>\$1,118,526.85</b>

**WATER STATISTICS**

Line	Item	Gallons (000's)
1	<b>WATER PRODUCED, PURCHASED, &amp; DISTRIBUTED</b>	
2	Water Produced	10,624,297.0
3	Water Purchased	
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>10,624,297.0</b>
5		
6	<b>WATER SALES:</b>	
7	Residential	4,407,566.7
8	Commercial	1,512,822.9
9	Industrial	926,923.0
10	Irrigation	
11	Resale	385,533.7
12	Other Sales	1,379,240
13	<b>TOTAL WATER SALES</b>	<b>8,612,086.3</b>
14		
15	<b>OTHER WATER USED (estimate portions not metered)</b>	
16	Utility/water treatment plant	191,491.1
17	Wastewater plant	
18	System flushing	144,435.2
19	Water main breaks/leaks	260,338.0
20	Storage tank overflow	
21	Fire Department	4,033.3
22	Other (construction, flushing, disinfection, ect.)	8,893.3
23	<b>TOTAL OTHER WATER USED</b>	<b>609,190.9</b>
24		
25	<b>UNACCOUNTED-FOR WATER LOSS:</b>	
26	Line 4 - (Line 13 + Line 23)	<b>1,403,019.8</b>
27		
28	<b>UNACCOUNTED-FOR WATER LOSS PERCENTAGE</b>	
29	Line 26 divided by Line 4	13.21%

## PLANT STATISTICS

Give the following information:

- 1 Number of fire hydrants, by size.
- 2 Number of private fire hydrants, by size.
- 3 Whether water supply is river, impounded streams, well, springs, artificial lake or collector type well.
- 4 Whether supply is by gravity, pumping, or a combination .
- 5 Type, capacity, and elevation of reservoirs at overflow and ground level.
- 6 Miles of main by size and kind.
- 7 Types of filters: gravity or pressure, number of units, and total rated capacity in gallons per minute.
- 8 Type of chlorinators, number of units and capacity in pounds per 24 hours.
- 9 Station equipment. List each pump separately, giving type and capacity and H.P. of driving unit and character of driving unit (steam, electric, or internal combustion). State whether pump is high or low duty.
- 10 Quantity of fuel used: coal in pounds, gas in cu. ft., oil in gallons, and electric in KWH .
- 11 Give a description and total cost of any sizable additions or retirements to plant in service outside the normal system growth for the period covered by this report.
- 12 Capacity of clear well.
- 13 Peak month, in gallons of water sold.
- 14 Peak day, in gallons of water sold.

1) Kenton County 5,858; Campbell County 2,621.

2) 60.

3) Rivers: Ohio River and the Licking River.

4) Plants are pumped; Distribution is combination of pumped and gravity.

5) See attached 31A.

6) See attached 31B.

7) Fort Thomas Treatment Plant

12 - Gravity, each 560 sq. ft. - Rated at 5 gpm/ft<sup>2</sup>

Taylor Mill Treatment Plant

8 - Gravity, each 270 sq. ft. - Rated at 5 gpm/ft<sup>2</sup>

Memorial Parkway Treatment Plant

8 - Gravity, each 612 sq. ft.

Actiflo 24gpm/ft<sup>2</sup>

8) See attached 31C

9) See attached 31D

10) N/A

11) None

**PLANT STATISTICS Cont.**

12) Fort Thomas Treatment Plant
1 - 3 million gallons
1 - 3 1/2 million gallons
Taylor Mill Treatment Plant
1 - 3 million gallons
Memorial Parkway Treatment Plant
1 - 1 million gallons
13) August 4, 2008 - 42,000,000gals
14) N/A

Water Storage Facilities  
Northern Kentucky Water District  
Updated: 12-31-2008

Attachment 31A

Storage Location	Address	City Location	Type Of Storage	Year In Service	Structure Height (Feet)	Base Elevation (Feet)	Top Elevation (Feet)	Overflow Elevation (Feet)	Normal Elevation (Feet)	Normal Elevation (Feet)	Diameter (Feet)	Capacity (Gallons)
Aqua Drive	100 Aqua Drive	Cold Spring	Hydropillar		184			1017				2,000,000
Barrington Road	2 Barrington Road	Ft. Wright	Hydropillar	1969	141	916.5	1057.5	1046.7	1045.0	1040.0	74	1,000,000
Bromley	1674 Highwater Road	Bromley	Ground Storage	1966	103	670.0	773.0	764.0	763.0	750.0	75	3,000,000
Dayton Avenue	2816 Dayton St.	Dayton	Ground Storage		50			829.0				500,000
Devon	US 25	Florence	Hydropillar	1991	156	939.5		1082.0		1042.0	100	2,000,000
Dudley Pike	796 Dudley Pike	Edgewood	Ground Storage	1964	59	831.0	889.5	876.0	874.0	866.0	140	5,000,000
Dudley Pike	796 Dudley Pike	Edgewood	Ground Storage	1990	59	831.0	889.5	876.0	874.0	866.0	140	5,000,000
Ft. Thomas Plant	700 Alexandria Pike	Ft. Thomas	Clearwell	1936	31	734.0	765.3	764.5	762.0	760.0		3,000,000
Ft. Thomas Plant	700 Alexandria Pike	Ft. Thomas	Clearwell	1990	35	730.0	778.5	764.5	763.5	757.5	130	3,500,000
Harrison Ave.	2361 Harrison Ave.	Bellevue	Ground Storage		60			829.0				600,000
Ida Spence	Tower Place	Covington	Elevated Tank	1952	175	840.0	1015.0	1005.0	1003.0	1000.0	57	500,000
Independence	5685 Madison Pike	Independence	Hydropillar	1981	137	943.5		1080.0		1039.5	74	1,000,000
Industrial Park	Industrial Rd. & US 25	Florence	Hydropillar	1961	146	945.5	1091.5	1083.5	1081.0	1062.0	50	500,000
John's Hill Road	Knollwood Dr.	Highland Hts.	Elevated Tank		113			1017.0				500,000
Kenton Lands Rd.	25 Kenton Lands Road	Erlanger	Elevated Tank	1953	158	896.0	1054.0	1045.0	1043.0	1033.0	50	500,000
Lumley Tank	R47 Lumley Ave.	Fort Thomas	Elevated Tank	1937	187			1017.0				275,000
Main St. Tank	Main St. & US 27	Alexandria	Elevated Tank	1962	152			1017.0				300,000
Memorial Pkwy. Plant	2055 Memorial Pkwy.	Fort Thomas	Clearwell					741.0				3,000,000
Old St. 4 Tank	Old St. Road #4	Claryville	Elevated Tank	1976	143			1017.0				1,000,000
Rossford Tank	Marion Dr.	Fort Thomas	Elevated Tank	1962	191			1017.0				300,000
South Newport Tank	Kentucky Drive	Newport	Elevated Tank		155			965.0				1,000,000
Taylor Mill Plant	608 Grand Ave.	Taylor Mill	Clearwell		15	509.5	524.5	522.0	520.0	518.0		1,000,000
Taylor Mill Standpipe	5907 Taylor Mill Rd.	Taylor Mill	Standpipe		143			1010.0	130.0	110.0		329,000
Claryville Tank	Old St. Road #4	Alexandria	Elevated Tank	2008	152	864.0		1017.0			66	750,000
<b>Total storage owned by NKWSD:</b>											<b>36,554,000</b>	

Northern Kentucky Water District  
PSC Annual Report 2008

Attachment 31B

Size	Type	2007 YTD TOTALS	2007 Miles	2007 Percent	2008 Additions	2008 Retirements	2008 YTD TOTALS	2008 Miles	2008 Percent
2"	Cast Iron	45.00	0.01	0.001%			45.00	0.009	0.001%
3"	Cast Iron	-	-	0.000%			-	0.000	0.000%
4"	Cast Iron	372,101.68	70.47	6.221%	437.00	9,844.00	362,694.68	68.692	6.017%
6"	Cast Iron	1,911,309.74	361.99	31.955%	1,106.00	8,159.00	1,904,256.74	360.655	31.591%
8"	Cast Iron	1,193,431.17	226.03	19.953%	18,400.00	7,160.00	1,204,671.17	228.157	19.985%
10"	Cast Iron	135,106.54	25.59	2.259%			135,106.54	25.588	2.241%
12"	Cast Iron	669,707.48	126.84	11.197%	14,967.00	6,045.00	678,629.48	128.528	11.258%
16"	Cast Iron	293,423.08	55.57	4.906%			293,423.08	55.573	4.868%
18"	Cast Iron	1,949.00	0.37	0.033%			1,949.00	0.369	0.032%
20"	Cast Iron	130,867.79	24.79	2.188%	699.00	926.00	130,640.79	24.743	2.167%
24"	Cast Iron	97,522.00	18.47	1.630%	15,066.00		112,588.00	21.323	1.868%
30"	Cast Iron	28,563.00	5.41	0.478%	736.00		29,299.00	5.549	0.486%
36"	Cast Iron	23,548.21	4.46	0.394%	607.00		24,155.21	4.575	0.401%
42"	Cast Iron	18,523.00	3.51	0.310%			18,523.00	3.508	0.307%
				0.000%					0.000%
20"	Concrete	6,050.00	1.15	0.101%			6,050.00	1.145	0.100%
24"	Concrete	21,530.00	4.08	0.360%			21,530.00	4.077	0.357%
36"	Concrete	35,000.00	6.63	0.585%			35,000.00	6.629	0.581%
				0.000%					0.000%
2"	Galvanizec	375.00	0.07	0.006%			375.00	0.071	0.006%
				0.000%					0.000%
4"	Transite	50,241.00	9.52	0.840%			50,241.00	9.515	0.833%
6"	Transite	94,528.00	17.90	1.580%			94,528.00	17.903	1.568%
				0.000%					0.000%
1 1/2"	Steel	226.00	0.04	0.004%			226.00	0.043	0.004%
2"	Steel	677.00	0.13	0.011%			677.00	0.128	0.011%
4"	Steel	83.00	0.02	0.001%			83.00	0.016	0.001%
6"	Steel	11.00	0.00	0.000%			11.00	0.002	0.000%
8"	Steel	31.00	0.01	0.001%			31.00	0.006	0.001%
10"	Steel	15.00	0.00	0.000%			15.00	0.003	0.000%
12"	Steel	1,681.00	0.32	0.028%			1,681.00	0.318	0.028%
16"	Steel	582.00	0.11	0.010%			582.00	0.110	0.010%
24"	Steel	549.00	0.10	0.009%			549.00	0.104	0.009%
				0.000%					0.000%
3/4"	Copper	52.00	0.01	0.001%			52.00	0.010	0.001%
1"	Copper	3,787.00	0.72	0.063%			3,787.00	0.717	0.063%
1 1/2"	Copper	4,150.00	0.79	0.069%			4,150.00	0.786	0.069%
2"	Copper	12,648.30	2.40	0.211%			12,648.30	2.396	0.210%
				0.000%					0.000%
1"	Plastic	2,973.00	0.56	0.050%			2,973.00	0.563	0.049%
1 1/2"	Plastic	2,292.00	0.43	0.038%			2,292.00	0.434	0.038%
2"	Plastic	74,396.00	14.09	1.244%	1,645.00		76,041.00	14.402	1.262%
3"	Plastic	108,846.00	20.61	1.820%			108,846.00	20.615	1.806%
4"	Plastic	29,539.00	5.59	0.494%			29,539.00	5.595	0.490%
6"	Plastic	145,941.60	27.64	2.440%	3,210.00	1,531.00	147,620.60	27.958	2.449%
8"	Plastic	501,744.00	95.03	8.389%	20,815.00		522,559.00	98.970	8.669%
12"	Plastic	7,145.00	1.35	0.119%	2,584.00		9,729.00	1.843	0.161%
	<b>TOTAL</b>	<b>5,979,183.59</b>		<b>1,132.80</b>	<b>78,265.00</b>	<b>31,658.00</b>	<b>6,025,790.59</b>	<b>1,141.63</b>	

**Northern Kentucky Water District  
Chlorinators and Sodium Hypochlorite Feeders In System  
Updated 12/31/2008**

**Attachment 31C**

Location	# of Units	Form of Chlorine	Type	Capacity (ea.)
Bromley Pump Station	1	Sodium Hypochlorite	Jesco Pump	1.3 GPH
West Covington Pump Station	1	Sodium Hypochlorite	Jesco Pump	2.8 GPH
Bristow Road Pump Station	1	Sodium Hypochlorite	Jesco Pump	5 GPH
Dudley Pump Station	2	Sodium Hypochlorite	Jesco Pump	12 GPH
Fort Thomas Treatment Plant	8	Sodium Hypochlorite	Watson Marlow	77 GPH
Taylor Mill Treatment Plant	5	Sodium Hypochlorite	Watson Marlow	22.5 GPH
Ohio River Pump Station	4	Sodium Hypochlorite	Milton Roy Max Roy B	195 GPH
Memorial Pky Treatment Plant	1	Sodium Hypochlorite	Watson Marlow	9.1 GPH
	2		Seepex	8 GPH

**Booster Pumping Station Facilities  
Northern Kentucky Water District  
Updated 12/31/2008**

**Pump Stations**

**Attachment 31D**

PUMP STATION LOCATION	CITY LOCATED	NO. OF UNITS	PUMP TYPE	YEAR INSTALLED	HORSE POWER	VOLTS REQUIRED	PUMP CONTROL	RATING PER PUMP (GPM)	TDH (FEET)	SERVICE TYPE
Ohio River Raw Water Pumping Station #1 <i>(Feeds FTTP)</i>	Brent	1	VT	2005	1250	4160	AUTO	8,400	430	HIGH
		2	VT	2005	1250	4160	AUTO	8,400	430	HIGH
		3	VT	1997	1250	4160	AUTO	8,400	430	HIGH
		4	VT	2009	1250	4160	AUTO	8,400	430	HIGH
		5	VT	1999	1250	4160	AUTO	8,400	430	HIGH
		6	VT	2005	1250	4160	AUTO	9,000	430	HIGH
Latonia Ave. and 35th St.	Covington (Const. 1953)	1	HC	2007	75	440	AUTO	700	400	HIGH
		2	HC	2008	75	440	AUTO	700	400	HIGH
Bromley	Bromley	1	VT	1968	60	440	AUTO	500	340	HIGH
		2	VT	1986	75	440	AUTO	700	315	HIGH
		3	VT	1986	75	440	AUTO	700	340	HIGH
Licking River Raw Water Pumping Station	Taylor Mill	1	VT	1990	350	440	AUTO	8333	126	LOW
		2	VT	1971	250	440	AUTO	6250	126	LOW
		3	VT	1993	150	440	AUTO	4900	94	LOW
Taylor Mill Treatment Plant	Taylor Mill	1	VT	2001	600	2300	AUTO	6945	250	HIGH
		2	VT	1954	450	2300	AUTO	3472	385	HIGH
		3	VT	1997	700	2300	AUTO	3472	385	HIGH
		4	VT	1974	1250	2300	AUTO	6945	490	HIGH
		5	VT	1974	1250	2300	AUTO	6945	490	HIGH
		6	VT	1982	600	2300	AUTO	6945	250	HIGH
Dudley Pike 1040 System	Edgewood	1	VT	1965	250	440	AUTO	2825	270	HIGH
		2	VT	1965	250	440	AUTO	2825	270	HIGH
		3	VT	1965	250	440	AUTO	2825	270	HIGH
		4	VT	1979	250	440	AUTO	2222	375	HIGH
Dudley Pike 1080 System	Edgewood	5	VT	1990	600	460	AUTO	6000	282	HIGH
		6	VT	2007	600	460	AUTO	6000	282	HIGH
		7	VT	2008	600	460	AUTO	6000	282	HIGH
		8	VT	2006	600	460	AUTO	5000	282	HIGH
Richardson Rd.	Independence	1	VT	1981	400	440	AUTO	2100	515	HIGH
		2	VT	2001	400	440	AUTO	2100	515	HIGH
		3	VT	1998	400	440	AUTO	2100	515	HIGH
Hands Pike	Covington	1	VT	1983	75	440	AUTO	500	426	HIGH
		2	VT	1983	75	440	AUTO	500	426	HIGH
West Covington	Covington	1	VC	1987	40	440	AUTO	1600	60	LOW
		2	VC	1987	40	440	AUTO	1600	60	LOW
Bristow Rd. <i>(Peerless Pumps)</i>	Independence	1	VT	2002	75	480	AUTO	2900	65	LOW
		2	VT	2002	75	480	AUTO	2900	65	LOW
		3	VT	2002	75	480	AUTO	2900	65	LOW
Newport PS Variable Speed	Fort Thomas	1	VT	2000	500	440	AUTO	4200	372	HIGH
		2	VT	2000	500	440	AUTO	4200	372	HIGH
		3	VT	2000	500	440	AUTO	4200	372	HIGH
US 27 10 MGD	670 Alex. Pk. Fort Thomas	1	VT	1990	350	440	AUTO	3500	300	HIGH
		2	VT	1990	350	440	AUTO	3500	300	HIGH
		3	VT	1990	350	440	AUTO	3500	300	HIGH
		4	VT	2006	350	440	AUTO	3500	300	HIGH
		5	VT	2006	350	440	AUTO	3500	300	HIGH
		6	VT	2006	350	440	AUTO	3500	300	HIGH
Ripple Creek	Cold Spring	1	VC	1991	75	440	AUTO	2050	100	LOW
		2	VC	2008	75	440	AUTO	2050	100	LOW
		3	VC	2007	75	440	AUTO	2050	100	LOW
Ohio River Raw Water Pumping Station #2 <i>(Feeds MPTP)</i>	Fort Thomas	1	VT	1987	800	2400	AUTO	5500	365	HIGH
		2	VT	1999	800	2400	AUTO	5000	365	HIGH
		3	VT	2002	800	2400	AUTO	4000	365	HIGH
Memorial Parkway Treatment Plant Raw Water Pumps	Fort Thomas	1	VC	2008	75	440	AUTO	3675	64	LOW
		2	VC	2008	200	440	AUTO	5300	64	LOW
		3	VC	2008	200	440	AUTO	5300	64	LOW
Carothers Rd. Pump Stn.	Newport	1	VT	1996	150	460	AUTO	1800	263	HIGH
		2	VT	1996	150	460	AUTO	1800	263	HIGH



Case No. 2009-\_\_\_\_  
Exhibit \_\_\_\_\_ F \_\_\_\_\_

NORTHERN KENTUCKY  
WATER DISTRICT

*Project*  
*Fort Thomas Treatment Plant*  
*Filter Renovations*

Kenton County  
184-453

SCHEDULE OF MORTGAGES, BONDS, NOTES, AND  
OTHER INDEBTEDNESS

Northern Kentucky Water District  
 Schedule of Outstanding Debt  
 As of May 31, 2009

Description	Amount
<b>Bonds</b>	
1997	2,830,000
1998	8,725,000
2000 Rural Development Loan	2,085,000
2001	14,595,000
2002 A	42,905,000
2002 B	6,615,000
2003 A	1,400,000
2003 B	25,050,000
2003 C	16,300,000
2004	9,040,000
2006	27,230,000
2009	28,290,000
<b>Total Bonds</b>	<b>\$ 185,065,000</b>
<b>Notes</b>	
KIA Loan	3,348,035
Taylor Mill purchase note	\$ 1,625,000
Deferred note payable	100,000
<b>Total Notes</b>	<b>\$ 1,725,000</b>
<b>Total Debt</b>	<b>\$ 186,790,000</b>



NORTHERN KENTUCKY  
WATER DISTRICT

*Project*

*Fort Thomas Treatment Plant*

*Filter Renovations*

Kenton County

184-453

CURRENT BALANCE SHEET AND INCOME  
STATEMENT

Northern Kentucky  
**Water District**

<b>June Board Meeting</b>					
<b>Financial Statement Snapshot</b>					
<b>May 2009 Results</b>					
<b>Current Period Totals</b>					
<b>Section 1</b>	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Total Revenues	\$3,481,732	\$2,690,557	\$3,525,893	-22.72%	-23.69%
Total O&M	\$2,045,206	\$1,743,016	\$2,147,517	-14.78%	-18.84%
<b>YTD Period Totals</b>					
<b>Section 2</b>	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Total Revenues	\$15,537,312	\$15,796,547	\$17,130,050	1.67%	-7.78%
Total O&M	\$9,507,738	\$10,027,755	\$9,576,909	5.47%	4.71%
<b>Detail</b>					
<b>Detailed Revenues Current</b>					
<b>Current Period</b>					
<b>Section 3</b>	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Water Sales	\$3,170,010	\$2,524,891	\$3,182,596	-20.35%	-20.67%
Forfeited Discounts	\$62,115	\$57,318	\$63,357	-7.72%	-9.53%
Rents Water Property	\$41,482	\$42,493	\$40,000	2.44%	6.23%
Other Water Revenue	\$25,165	\$19,830	\$26,000	-21.20%	-23.73%
Interest Income	\$123,630	\$6,047	\$143,572	-95.11%	-95.79%
Miscellaneous	\$22,781	\$3,429	\$33,819	-84.95%	-89.86%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues Current</b>	<b>\$3,481,732</b>	<b>\$2,690,557</b>	<b>\$3,525,893</b>	<b>-22.72%</b>	<b>-23.69%</b>
<b>YTD</b>					
<b>Detailed Revenues YTD</b>					
<b>Section 4</b>	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Water Sales	\$13,825,780	\$14,711,290	\$15,314,165	6.40%	-3.94%
Forfeited Discounts	\$366,724	\$312,415	\$364,060	-14.81%	-14.19%
Rents Water Property	\$194,845	\$179,452	\$200,000	-7.90%	-10.27%
Other Water Revenue	\$146,375	\$140,070	\$149,713	-4.31%	-6.44%
Interest Income	\$761,255	\$223,564	\$855,975	-70.63%	-73.88%
Miscellaneous	\$59,588	\$47,011	\$63,392	-21.11%	-25.84%
Transfer Boone Florence	\$182,745	\$182,745	\$182,745	0.00%	0.00%
<b>Total Revenues YTD</b>	<b>\$15,537,312</b>	<b>\$15,796,547</b>	<b>\$17,130,050</b>	<b>1.67%</b>	<b>-7.78%</b>

Northern Kentucky  
**Water District**

June Board Meeting

May 2009 Results

**Financial Statement Snapshot**

**Detailed Expenses O&M Current  
Section 5**

Detail

Current Period

	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$769,885	\$593,953	\$776,126	-22.85%	-23.47%
Employee Pensions & Benefits	\$348,399	\$301,242	\$356,448	-13.54%	-15.49%
Taxes Other	\$53,653	\$53,866	\$61,481	0.40%	-12.39%
Purchased Power	\$190,684	\$196,986	\$168,565	3.30%	16.86%
Chemicals	\$102,423	\$128,858	\$91,546	25.81%	40.76%
Materials & Supplies	\$168,021	\$159,480	\$261,740	-5.08%	-39.07%
Contractual Services	\$283,726	\$207,334	\$276,424	-26.92%	-24.99%
Transportation	\$46,567	\$48,268	\$44,706	3.65%	7.97%
Insurance	\$53,685	\$33,670	\$53,908	-37.28%	-37.54%
Advertising	\$795	\$1,967	\$583	147.42%	-70.36%
Bad Debt Expense	\$5,436	-\$3,601	\$34,960	-166.24%	-110.30%
Miscellaneous	\$6,864	\$5,553	\$6,014	-19.10%	-7.67%
Regulatory Commission	\$15,068	\$15,440	\$15,016	2.47%	2.82%

**Total O&M Expenses Current**

**\$2,045,206**

**\$1,743,016**

**\$2,147,517**

**-14.78%**

**-18.84%**

**Detailed Expenses O&M YTD  
Section 6**

Detail

YTD

	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$3,553,653	\$3,524,718	\$3,598,860	-0.81%	-2.06%
Employee Pensions & Benefits	\$1,462,313	\$1,386,714	\$1,529,800	-5.17%	-9.35%
Taxes Other	\$253,779	\$253,293	\$281,241	-0.19%	-9.94%
Purchased Power	\$1,006,278	\$1,110,866	\$875,918	10.39%	26.82%
Chemicals	\$569,277	\$864,413	\$505,418	51.84%	71.03%
Materials & Supplies	\$702,938	\$849,269	\$772,327	20.82%	9.96%
Contractual Services	\$1,150,391	\$1,334,120	\$1,175,418	15.97%	13.50%
Transportation	\$204,071	\$182,860	\$219,652	-10.39%	-16.75%
Insurance	\$268,508	\$202,169	\$290,692	-24.71%	-30.45%
Advertising	\$13,698	\$14,993	\$10,041	9.45%	49.32%
Bad Debt Expense	\$208,886	\$205,353	\$220,598	-1.69%	-6.91%
Miscellaneous	\$38,601	\$21,787	\$21,861	-43.56%	-0.34%
Regulatory Commission	\$75,345	\$77,200	\$75,083	2.46%	2.82%

**Total O&M Expenses YTD**

**\$9,507,738**

**\$10,027,755**

**\$9,576,909**

**5.47%**

**4.71%**

Northern Kentucky  
**Water District**

**June Board Meeting  
May 2009 Results**

<b>Debt Service Section 8</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>February 1 Payment</b>	<b>\$6,745,000</b>	<b>\$3,616,099</b>	<b>\$10,361,099</b>
<b>May 1 Payment</b>	<b>\$30,000</b>	<b>\$52,875</b>	<b>\$82,875</b>
<b>June 1 Payment</b>	<b>\$63,796</b>	<b>\$54,406</b>	<b>\$118,202</b>
<b>August 1 Payment</b>	<b>\$0</b>	<b>\$4,155,034</b>	<b>\$4,155,034</b>
<b>November 1 Payment</b>	<b>\$0</b>	<b>\$52,125</b>	<b>\$52,125</b>
<b>December 1 Payment</b>	<b><u>\$64,753</u></b>	<b><u>\$53,369</u></b>	<b><u>\$118,122</u></b>
<b>Total Debt Service for 2009</b>	<b><u>\$6,903,549</u></b>	<b><u>\$7,983,908</u></b>	<b><u>\$14,887,457</u></b>

**Financial Summary Section 9  
Compare Actual YTD to 12 Month Budgeted Amounts**

	<b>YTD 2009</b>	<b>2009 Annual Budget</b>
<b>Total Income</b>	<b>\$15,796,547</b>	<b>\$42,116,117</b>
<b>Total O&amp;M</b>	<b>\$10,027,755</b>	<b>\$23,924,832</b>
<b>Transfer to Debt Service</b>	<b>\$6,111,110</b>	<b>\$14,925,268</b>
<b>Available for Operating Capital</b>	<b>-\$342,318</b>	<b>\$4,593,298</b>

<b>Debt Service Coverage Section 10</b>	<b>Projected YTD 2009</b>	<b>2009 Annual Budget</b>
<b>Coverage Ratio Estimated</b>	<b>1.15</b>	<b>1.21</b>

# Northern Kentucky Water District

## Balance Sheet As of May 31, 2009

	Assets	2009	2008
<b>Current Assets</b>			
Cash and Cash Equivalents		\$9,440,114	\$9,940,816
Accounts Receivable Customers		\$3,348,979	\$3,871,490
Accounts Receivable Unbilled Customers		\$4,700,000	\$4,200,000
Accounts Receivable Other		\$47,241	\$42,561
Assessments Receivable		\$82,711	\$77,906
Inventory Supplies for New Installation and Maintenance, at Cost		\$1,197,053	\$1,359,325
Prepaid Expenses		<u>\$129,638</u>	<u>\$306,733</u>
<b>Total Current Assets</b>		<b>\$18,945,736</b>	<b>\$19,798,831</b>
<b>Restricted Assets</b>			
Bond Proceeds Fund		\$11,957,554	\$16,433,665
Debt Service Reserve Account		\$15,637,479	\$13,957,960
Debt Service Account		\$5,480,021	\$5,364,408
Improvement, Repair, & Replacement		\$1,388,471	\$3,172,047
Boone/Florence Settlement Account		<u>\$2,429,785</u>	<u>\$2,831,617</u>
<b>Total Restricted Assets</b>		<b>\$36,893,310</b>	<b>\$41,759,697</b>
<b>Non Current Assets</b>			
Miscellaneous Deferred Charges		\$8,943,451	\$8,983,546
<b>Capital Assets:</b>			
Land, System, Buildings, and Equipment		\$290,054,770	\$283,715,381
Construction in Progress		\$47,566,752	\$35,834,889
Total Capital Assets before Accumulated Depreciation		\$337,621,522	\$319,550,270
Less: Accumulated Depreciation		<u>(\$72,679,592)</u>	<u>(\$66,527,254)</u>
Capital Assets Net of Accumulated Depreciation		\$264,941,930	\$253,023,016
<b>Total Noncurrent Assets</b>		<b><u>\$273,885,381</u></b>	<b><u>\$262,006,562</u></b>
<b>Total Assets</b>		<b><u>\$329,724,427</u></b>	<b><u>\$323,565,090</u></b>



**Balance Sheet  
As of May 31, 2009**

<b>Liabilities and Retained Earnings</b>	<b>2009</b>	<b>2008</b>
<b>Current Liabilities</b>		
Current Portion of Long Term Debt	\$6,823,527	\$6,025,000
Accounts Payable	\$1,401,776	\$1,282,638
Accrued Payroll & Liabilities	\$352,074	\$372,642
Other Accrued Liabilities	<u>\$79,194</u>	<u>\$129,395</u>
<b>Total Current Liabilities</b>	<b>\$8,656,571</b>	<b>\$7,809,675</b>
<b>Current Liabilities From Restricted Assets</b>		
Accounts Payable	\$1,889,114	\$1,139,917
Accrued Interest Payable	<u>\$2,667,442</u>	<u>\$2,504,706</u>
<b>Total Current Liabilities From Restricted Assets</b>	<b>\$4,556,556</b>	<b>\$3,644,623</b>
<b>Long Term Debt</b>		
Long Term Portion of Bonded Indebtedness	\$182,278,599	\$160,185,888
Bond Anticipation Notes Payable	\$0	\$27,165,000
Note Payable-Taylor Mill Purchase	\$1,450,000	\$1,625,000
Deferred Note Payable	<u>\$100,000</u>	<u>\$100,000</u>
<b>Total Long Term Debt</b>	<b>\$183,828,599</b>	<b>\$189,075,888</b>
<b>Total Liabilities</b>	<b>\$197,041,726</b>	<b>\$200,530,186</b>
<b>Retained Earnings</b>	<b><u>\$132,682,701</u></b>	<b><u>\$123,034,904</u></b>
<b>Total Liabilities and Retained Earnings</b>	<b><u>\$329,724,427</u></b>	<b><u>\$323,565,090</u></b>