

Northern Kentucky Water District  
Projected Revenue Bonds, Series 2010  
(Draft Plan of Finance)

---

**Estimated Series 2010 Bond Schedules**

Sources and Uses Report	I
Gross Debt Service Schedule (Semi-Annual)	2-4
Gross Debt Service Schedule (Annual)	5

**Cumulative Debt Schedules**

Debt Capsule Report	6
Gross Debt Service Structure Graph	7
Gross Debt Service Structure Report	8
Principal Reduction Report	9

**Northern Kentucky Water Service District**

Taxable Revenue Build America Bonds, Series 2010-EST  
(Projected Following Rate Case)

**Sources & Uses**

Dated 12/01/2010 | Delivered 12/01/2010

**Sources Of Funds**

Par Amount of Bonds	\$32,435,000.00
Transfers from Prior Issue BCF Funds	364,500.00
<b>Total Sources</b>	<b>\$32,799,500.00</b>

**Uses Of Funds**

Original Issue Discount (OID)	146,184.20
Total Underwriter's Discount (2.000%)	648,700.00
Costs of Issuance	111,400.00
Deposit to Debt Service Reserve Fund (DSRF)	2,610,677.50
Deposit to Current Refunding Fund	29,281,500.00
Rounding Amount	1,038.30
<b>Total Uses</b>	<b>\$32,799,500.00</b>

## Northern Kentucky Water Service District

Taxable Revenue Build America Bonds, Series 2010-EST

(Projected Following Rate Case)

### Debt Service Schedule

Part 1 of 3

Date	Principal	Coupon	Interest	Federal Pmt.	Total P+I
02/01/2011	-	-	275,946.25	(96,581.18)	179,365.07
08/01/2011	-	-	827,838.75	(289,743.56)	538,095.19
02/01/2012	955,000.00	1.700%	827,838.75	(289,743.56)	1,493,095.19
08/01/2012	-	-	819,721.25	(286,902.43)	532,818.82
02/01/2013	965,000.00	2.300%	819,721.25	(286,902.43)	1,497,818.82
08/01/2013	-	-	808,623.75	(283,018.31)	525,605.44
02/01/2014	985,000.00	2.800%	808,623.75	(283,018.31)	1,510,605.44
08/01/2014	-	-	794,833.75	(278,191.81)	516,641.94
02/01/2015	1,000,000.00	3.250%	794,833.75	(278,191.81)	1,516,641.94
08/01/2015	-	-	778,583.75	(272,504.31)	506,079.44
02/01/2016	1,025,000.00	3.600%	778,583.75	(272,504.31)	1,531,079.44
08/01/2016	-	-	760,133.75	(266,046.81)	494,086.94
02/01/2017	1,050,000.00	4.100%	760,133.75	(266,046.81)	1,544,086.94
08/01/2017	-	-	738,608.75	(258,513.06)	480,095.69
02/01/2018	1,080,000.00	4.300%	738,608.75	(258,513.06)	1,560,095.69
08/01/2018	-	-	715,388.75	(250,386.06)	465,002.69
02/01/2019	1,110,000.00	4.700%	715,388.75	(250,386.06)	1,575,002.69
08/01/2019	-	-	689,303.75	(241,256.31)	448,047.44
02/01/2020	1,150,000.00	5.000%	689,303.75	(241,256.31)	1,598,047.44
08/01/2020	-	-	660,553.75	(231,193.81)	429,359.94
02/01/2021	1,185,000.00	5.000%	660,553.75	(231,193.81)	1,614,359.94
08/01/2021	-	-	630,928.75	(220,825.06)	410,103.69
02/01/2022	1,225,000.00	5.100%	630,928.75	(220,825.06)	1,635,103.69
08/01/2022	-	-	599,691.25	(209,891.93)	389,799.32
02/01/2023	1,265,000.00	5.200%	599,691.25	(209,891.93)	1,654,799.32
08/01/2023	-	-	566,801.25	(198,380.43)	368,420.82
02/01/2024	1,310,000.00	5.375%	566,801.25	(198,380.43)	1,678,420.82
08/01/2024	-	-	531,595.00	(186,058.25)	345,536.75

2010 Taxable BAB-EST | 4/28/2010 | 9:57 AM

Ross, Sinclair & Associates, LLC  
Public Finance - KBrock

## Northern Kentucky Water Service District

Taxable Revenue Build America Bonds, Series 2010-EST  
(Projected Following Rate Case)

### Debt Service Schedule

Part 2 of 3

Date	Principal	Coupon	Interest	Federal Pmt.	Total P+I
02/01/2025	1,360,000.00	5.400%	531,595.00	(186,058.25)	1,705,536.75
08/01/2025	-	-	494,875.00	(173,206.25)	321,668.75
02/01/2026	1,405,000.00	5.500%	494,875.00	(173,206.25)	1,726,668.75
08/01/2026	-	-	456,237.50	(159,683.12)	296,554.38
02/01/2027	1,460,000.00	5.600%	456,237.50	(159,683.12)	1,756,554.38
08/01/2027	-	-	415,357.50	(145,375.12)	269,982.38
02/01/2028	1,515,000.00	5.700%	415,357.50	(145,375.12)	1,784,982.38
08/01/2028	-	-	372,180.00	(130,263.00)	241,917.00
02/01/2029	1,570,000.00	5.800%	372,180.00	(130,263.00)	1,811,917.00
08/01/2029	-	-	326,650.00	(114,327.50)	212,322.50
02/01/2030	1,630,000.00	5.900%	326,650.00	(114,327.50)	1,842,322.50
08/01/2030	-	-	278,565.00	(97,497.75)	181,067.25
02/01/2031	1,695,000.00	6.000%	278,565.00	(97,497.75)	1,876,067.25
08/01/2031	-	-	227,715.00	(79,700.25)	148,014.75
02/01/2032	1,765,000.00	6.000%	227,715.00	(79,700.25)	1,913,014.75
08/01/2032	-	-	174,765.00	(61,167.75)	113,597.25
02/01/2033	1,835,000.00	6.100%	174,765.00	(61,167.75)	1,948,597.25
08/01/2033	-	-	118,797.50	(41,579.12)	77,218.38
02/01/2034	1,910,000.00	6.100%	118,797.50	(41,579.12)	1,987,218.38
08/01/2034	-	-	60,542.50	(21,189.87)	39,352.63
02/01/2035	1,985,000.00	6.100%	60,542.50	(21,189.87)	2,024,352.63
<b>Total</b>	<b>\$32,435,000.00</b>	<b>-</b>	<b>\$25,972,528.75</b>	<b>(9,090,384.92)</b>	<b>\$49,317,143.83</b>



**Northern Kentucky Water Service District**

Taxable Revenue Build America Bonds, Series 2010-EST  
(Projected Following Rate Case)

**Debt Service Schedule**

**Part 3 of 3**

**Yield Statistics**

Bond Year Dollars	\$462,360.83
Average Life	14.255 Years
Average Coupon	3.6512919%
Net Interest Cost (NIC)	3.8232105%
True Interest Cost (TIC)	3.8479395%
Bond Yield for Arbitrage Purposes	3.7290494%
All Inclusive Cost (AIC)	3.8814608%

**IRS Form 8038**

Net Interest Cost	3.7039358%
Weighted Average Maturity	14.238 Years

2010 Taxable BAB-EST | 4/28/2010 | 9:57 AM

Ross, Sinclair & Associates, LLC  
Public Finance - KBrock

## Northern Kentucky Water Service District

Taxable Revenue Build America Bonds, Series 2010-EST

(Projected Following Rate Case)

### Debt Service Schedule

Part 1 of 2

Date	Principal	Coupon	Interest	Federal Pmt.	Total P+I
12/31/2010	-	-	-	-	-
12/31/2011	-	-	1,103,785.00	(386,324.74)	717,460.26
12/31/2012	955,000.00	1.700%	1,647,560.00	(576,645.99)	2,025,914.01
12/31/2013	965,000.00	2.300%	1,628,345.00	(569,920.74)	2,023,424.26
12/31/2014	985,000.00	2.800%	1,603,457.50	(561,210.12)	2,027,247.38
12/31/2015	1,000,000.00	3.250%	1,573,417.50	(550,696.12)	2,022,721.38
12/31/2016	1,025,000.00	3.600%	1,538,717.50	(538,551.12)	2,025,166.38
12/31/2017	1,050,000.00	4.100%	1,498,742.50	(524,559.87)	2,024,182.63
12/31/2018	1,080,000.00	4.300%	1,453,997.50	(508,899.12)	2,025,098.38
12/31/2019	1,110,000.00	4.700%	1,404,692.50	(491,642.37)	2,023,050.13
12/31/2020	1,150,000.00	5.000%	1,349,857.50	(472,450.12)	2,027,407.38
12/31/2021	1,185,000.00	5.000%	1,291,482.50	(452,018.87)	2,024,463.63
12/31/2022	1,225,000.00	5.100%	1,230,620.00	(430,716.99)	2,024,903.01
12/31/2023	1,265,000.00	5.200%	1,166,492.50	(408,272.36)	2,023,220.14
12/31/2024	1,310,000.00	5.375%	1,098,396.25	(384,438.68)	2,023,957.57
12/31/2025	1,360,000.00	5.400%	1,026,470.00	(359,264.50)	2,027,205.50
12/31/2026	1,405,000.00	5.500%	951,112.50	(332,889.37)	2,023,223.13
12/31/2027	1,460,000.00	5.600%	871,595.00	(305,058.24)	2,026,536.76
12/31/2028	1,515,000.00	5.700%	787,537.50	(275,638.12)	2,026,899.38
12/31/2029	1,570,000.00	5.800%	698,830.00	(244,590.50)	2,024,239.50
12/31/2030	1,630,000.00	5.900%	605,215.00	(211,825.25)	2,023,389.75
12/31/2031	1,695,000.00	6.000%	506,280.00	(177,198.00)	2,024,082.00
12/31/2032	1,765,000.00	6.000%	402,480.00	(140,868.00)	2,026,612.00
12/31/2033	1,835,000.00	6.100%	293,562.50	(102,746.87)	2,025,815.63
12/31/2034	1,910,000.00	6.100%	179,340.00	(62,768.99)	2,026,571.01
12/31/2035	1,985,000.00	6.100%	60,542.50	(21,189.87)	2,024,352.63
<b>Total</b>	<b>\$32,435,000.00</b>	<b>-</b>	<b>\$25,972,528.75</b>	<b>(9,090,384.92)</b>	<b>\$49,317,143.83</b>

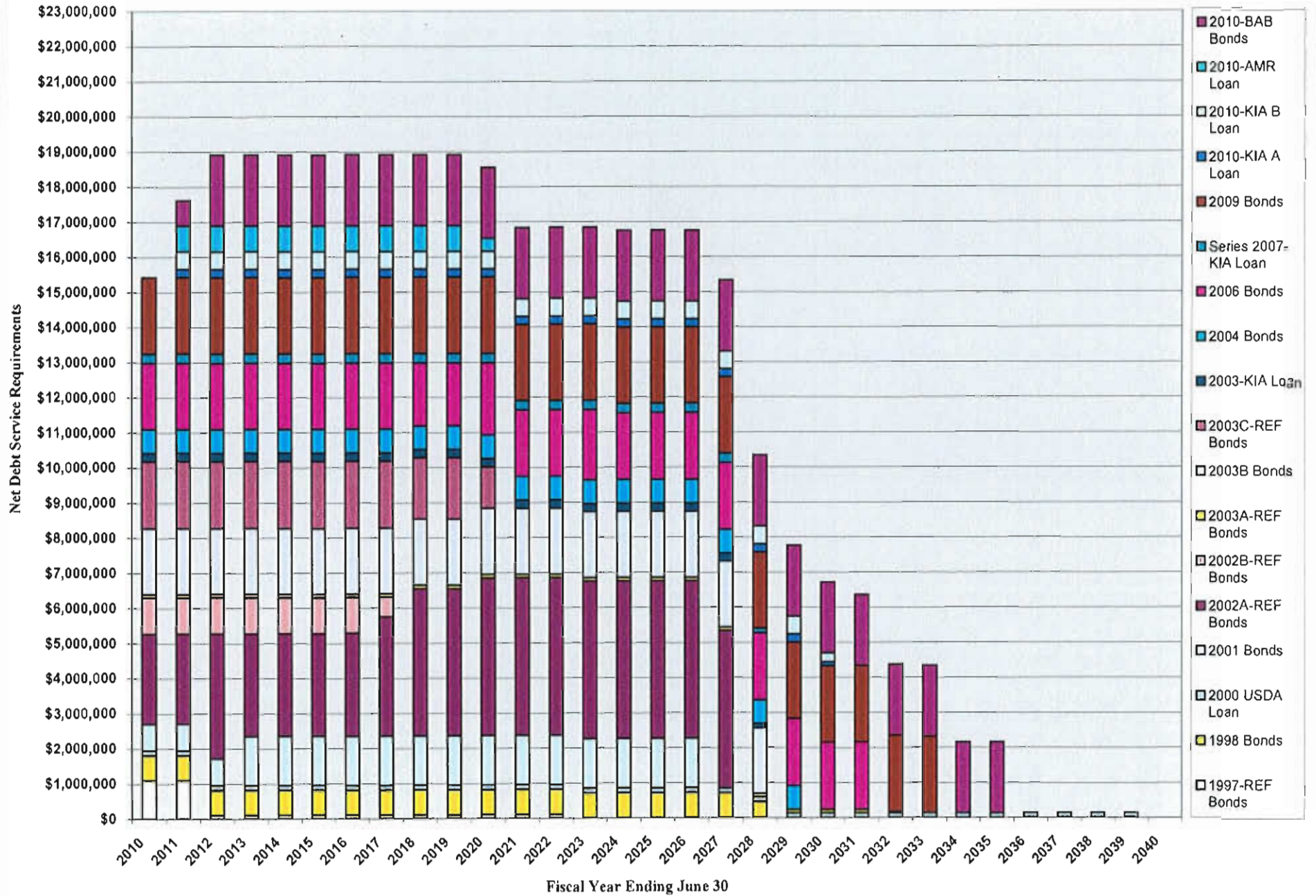
2010 Taxable BAB-EST | 4/28/2010 | 9:57 AM

Ross, Sinclair & Associates, LLC  
Public Finance - KBrock

*Debt Capsule Summary Report*

Bond Series	Original Par Amount	Amount Outstanding	Interest Rate Range	Final Maturity	Call Information
1997-REF	\$11,225,000	\$1,855,000	4.750 - 4.750%	02/01/22	Feb 2007 @ 102%
1998	\$11,355,000	\$8,430,000	4.750 - 4.875%	02/01/28	Feb 2008 @ 102%
2000 USDA	\$2,287,000	\$2,054,000	5.000%	05/01/39	N/A
2001	\$16,325,000	\$14,520,000	4.200 - 5.000%	02/01/26	Feb 2012 @ 100%
2002A-REF	\$45,485,000	\$42,440,000	4.500 - 5.000%	02/01/27	Feb 2012 @ 100%
2002B-REF	\$10,575,000	\$5,840,000	3.500 - 4.250%	02/01/17	Feb 2013 @ 100%
2003A-REF	\$1,615,000	\$1,360,000	3.000 - 4.600%	02/01/32	Feb 2013 @ 100%
2003B	\$30,270,000	\$24,110,000	2.250 - 4.125%	02/01/28	Aug 2013 @ 100%
2003C-REF	\$23,790,000	\$14,995,000	2.750 - 4.250%	02/01/20	Feb 2014 @ 100%
2003-KIA	N/A	\$3,125,000	3.000%	06/01/28	N/A
2004	\$10,455,000	\$8,735,000	2.625 - 4.500%	02/01/29	Aug 2014 @ 100%
2006	\$29,000,000	\$26,455,000	4.000 - 4.375%	02/01/31	Aug 2016 @ 100%
2007-KIA	\$4,000,000	\$3,785,980	3.000%	06/01/28	N/A
2009	\$29,290,000	\$27,645,000	3.750 - 6.150%	02/01/33	Feb 2019 @ 100%
<i>*Proposed Debt</i>					
2010-KIA A	\$4,000,000	\$4,000,000	1.000%	06/01/30	N/A
2010-KIA B	\$8,000,000	\$8,000,000	2.250%	06/01/30	N/A
2010-AMR	\$6,000,000	\$6,000,000	3.000%	06/01/20	N/A
2010-BAB	\$32,435,000	\$32,435,000	1.700 - 6.100%	02/01/35	Aug 2020 @ 100%
Totals:	\$276,107,000	\$235,784,980	---	---	---

## Northern Kentucky Water District Gross Debt Service Structure Graph



Gross Debt Service Structure Report

FY Ending Dec 31st	-----Estimate-----																			
	Series 1997-REF Bonds	Series 1998 Bonds	Series 2000 USDA Loans	Series 2001 Bonds	Series 2002A-REF Bonds	Series 2002B-REF Bonds	Series 2003A-REF Bonds	Series 2003B Bonds	Series 2003C-REF Bonds	Series 2003-KIA Loans	Series 2004 Bonds	Series 2006 Bonds	Series 2007-KIA Loans	Series 2009 Bonds	Series 2010-KIA A Loans	Series 2010-KIA B Loans	Series 2010-AMR Loans	Series 2010-BAB Bonds	Series 2010-BAD Passport	Debt Service
2010	\$1,086,209	\$711,830	\$734,475	\$773,878	\$7,534,353	\$1,025,675	\$100,085	\$1,884,488	\$1,905,031	\$235,999	\$676,869	\$1,888,588	\$268,156	\$2,176,544	\$0	\$0	\$0	\$0	\$0	\$13,423,237
2011	\$1,085,709	\$712,461	\$134,875	\$775,347	\$2,532,978	\$1,023,644	\$99,315	\$1,882,688	\$1,908,519	\$235,665	\$677,569	\$1,886,988	\$268,156	\$2,177,288	\$226,289	\$509,084	\$730,542	\$1,103,785	(\$780,325)	\$17,608,632
2012	\$98,089	\$712,389	\$134,209	\$772,105	\$3,532,648	\$1,022,244	\$97,863	\$1,882,686	\$1,907,169	\$235,322	\$677,563	\$1,884,188	\$268,156	\$2,176,694	\$226,289	\$509,084	\$730,542	\$2,602,508	(\$170,644)	\$18,932,417
2013	\$95,150	\$711,598	\$134,459	\$1,409,583	\$2,916,840	\$1,023,144	\$101,219	\$1,885,425	\$1,907,369	\$234,967	\$676,628	\$1,883,088	\$268,156	\$2,175,163	\$226,289	\$509,084	\$730,542	\$2,583,345	(\$169,923)	\$18,914,160
2014	\$97,181	\$714,611	\$134,609	\$1,431,840	\$2,913,190	\$1,017,744	\$99,304	\$1,882,769	\$1,912,081	\$234,403	\$674,938	\$1,879,688	\$268,156	\$2,176,663	\$226,289	\$509,084	\$730,542	\$2,588,458	(\$161,204)	\$18,910,328
2015	\$98,973	\$711,741	\$134,659	\$1,416,675	\$2,911,853	\$1,013,134	\$97,704	\$1,883,413	\$1,910,681	\$234,227	\$676,706	\$1,882,888	\$268,156	\$2,175,575	\$226,289	\$509,084	\$730,542	\$2,573,438	(\$150,006)	\$18,903,614
2016	\$98,650	\$712,972	\$134,600	\$1,414,438	\$2,926,663	\$1,007,641	\$100,755	\$1,885,756	\$1,906,851	\$233,840	\$677,000	\$1,884,488	\$268,156	\$2,177,169	\$226,289	\$509,084	\$730,542	\$2,563,718	(\$144,551)	\$18,917,088
2017	\$98,206	\$713,328	\$134,459	\$1,419,288	\$3,386,944	\$546,169	\$98,655	\$1,881,394	\$1,905,581	\$233,441	\$676,706	\$1,884,488	\$268,156	\$2,174,663	\$226,289	\$509,084	\$730,542	\$2,548,743	(\$124,503)	\$18,911,659
2018	\$98,525	\$712,309	\$134,209	\$1,416,063	\$4,183,990	\$101,755	\$1,884,394	\$1,744,881	\$233,030	\$675,800	\$1,794,688	\$268,156	\$2,177,160	\$226,289	\$509,084	\$730,542	\$2,533,998	(\$168,809)	\$18,915,213	
2019	\$94,725	\$710,816	\$134,825	\$1,420,700	\$4,180,550	\$98,890	\$1,684,394	\$1,748,641	\$232,607	\$679,200	\$1,795,088	\$268,156	\$2,176,725	\$226,289	\$509,084	\$730,542	\$2,514,693	(\$441,042)	\$18,914,170	
2020	\$95,806	\$713,025	\$134,325	\$1,422,963	\$4,481,250	\$101,233	\$1,881,566	\$1,184,650	\$232,171	\$675,800	\$1,657,663	\$268,156	\$2,177,356	\$226,289	\$509,084	\$730,542	\$2,499,858	(\$412,004)	\$18,554,073	
2021	\$96,650	\$714,016	\$134,709	\$1,421,500	\$4,483,250	\$98,597	\$1,880,775	\$1,890,775	\$231,722	\$673,550	\$1,890,384	\$268,156	\$2,174,688	\$226,289	\$509,084	\$730,542	\$2,476,483	(\$412,019)	\$16,830,019	
2022	\$97,256	\$713,788	\$133,959	\$1,421,125	\$4,482,125	\$100,780	\$1,882,613	\$1,893,780	\$231,259	\$679,288	\$1,889,847	\$268,156	\$2,177,825	\$226,289	\$509,084	\$730,542	\$2,455,670	(\$410,717)	\$16,838,285	
2023		\$712,341	\$134,075	\$1,418,090	\$4,482,500	\$97,839	\$1,881,975	\$1,891,975	\$230,782	\$677,033	\$1,999,675	\$268,156	\$2,176,363	\$226,289	\$509,084	\$730,542	\$2,431,493	(\$408,272)	\$16,837,310	
2024		\$714,353	\$134,030	\$1,421,875	\$4,483,875	\$99,764	\$1,893,739	\$1,893,739	\$230,291	\$678,725	\$1,897,028	\$268,156	\$2,174,550	\$226,289	\$509,084	\$730,542	\$2,408,396	(\$408,439)	\$16,745,960	
2025		\$719,425	\$133,875	\$1,422,500	\$4,485,750	\$101,469	\$1,892,863	\$1,892,863	\$229,785	\$679,313	\$1,903,909	\$268,156	\$2,177,263	\$226,289	\$509,084	\$730,542	\$2,386,470	(\$399,265)	\$16,757,943	
2026		\$714,334	\$133,550	\$1,424,750	\$4,482,750	\$98,056	\$1,884,181	\$1,884,181	\$229,303	\$678,775	\$1,907,288	\$268,156	\$2,175,356	\$226,289	\$509,084	\$730,542	\$2,366,112	(\$392,800)	\$16,755,555	
2027		\$712,659	\$134,050		\$4,484,375	\$96,590	\$1,882,613	\$1,882,613	\$228,726	\$677,113	\$1,906,944	\$268,156	\$2,177,025	\$226,289	\$509,084	\$730,542	\$2,331,595	(\$385,038)	\$15,333,099	
2028		\$445,603	\$133,375			\$100,755	\$1,883,053	\$1,883,053	\$114,156	\$679,213	\$1,908,731	\$134,078	\$2,176,725	\$226,289	\$509,084	\$730,542	\$2,302,538	(\$275,638)	\$10,337,961	
2029			\$133,525				\$96,848			\$679,963	\$1,917,333		\$2,175,875	\$226,289	\$509,084	\$730,542	\$2,268,830	(\$264,591)	\$7,763,150	
2030			\$133,475				\$97,820				\$1,916,516		\$2,174,175	\$113,144			\$2,235,215	(\$211,823)	\$6,713,062	
2031			\$133,225				\$98,565					\$1,921,125		\$2,176,175			\$2,201,280	(\$177,196)	\$6,553,172	
2032			\$133,750				\$100,090						\$2,176,338				\$2,167,380	(\$160,888)	\$4,367,390	
2033			\$133,650										\$2,178,575				\$2,128,363	(\$102,747)	\$4,337,541	
2034			\$134,100														\$2,098,348	(\$62,768)	\$2,166,631	
2035			\$133,875														\$2,045,543	(\$21,196)	\$2,338,228	
2036			\$133,400																	\$133,400
2037			\$133,650																	\$133,650
2038			\$133,600																	\$133,600
2039			\$133,250																	\$133,250
2040																				\$0
<b>Total</b>	<b>\$3,240,163</b>	<b>\$13,275,793</b>	<b>\$4,026,175</b>	<b>\$22,182,825</b>	<b>\$67,945,783</b>	<b>\$7,676,093</b>	<b>\$2,217,978</b>	<b>\$35,780,581</b>	<b>\$19,941,384</b>	<b>\$4,391,854</b>	<b>\$13,349,716</b>	<b>\$41,782,875</b>	<b>\$4,900,839</b>	<b>\$52,231,769</b>	<b>\$4,412,627</b>	<b>\$9,927,131</b>	<b>\$6,940,146</b>	<b>\$58,407,539</b>	<b>(\$5,608,385)</b>	<b>\$363,707,555</b>

Principal Reduction Report

FY	Series	2010 USDA	2001	2002A-B-EF	2002B-EF	2002C-EF	2003A-EF	2003B	2003C-EF	2004	2007-KIA	2009	2010-KIA A	2010-KIA B	2010-APR	2010-ATD	Cumulative	Debt
2010	Series	\$25,000	\$31,000	\$75,000	\$463,000	\$775,000	\$400,000	\$940,000	\$1,005,000	\$1,202,413	\$305,000	\$775,000	\$155,796	\$645,000	\$0	\$0	\$235,591,297	43.63%
2011	Series	\$1,025,000	\$110,000	\$136,000	\$485,000	\$330,000	\$160,000	\$1,750,000	\$1,364,436	\$815,000	\$160,443	\$670,000	\$168,754	\$670,000	\$554,671	\$227,309,088	48.63%	
2012	Series	\$325,000	\$34,000	\$340,000	\$735,000	\$330,000	\$400,000	\$1,205,000	\$1,340,540	\$335,000	\$835,000	\$165,293	\$695,000	\$188,473	\$330,935	\$227,309,088	51.82%	
2013	Series	\$60,000	\$30,000	\$90,000	\$390,000	\$170,000	\$45,000	\$1,045,000	\$1,445,000	\$144,808	\$335,000	\$870,000	\$190,289	\$720,000	\$588,707	\$207,398,119	55.49%	
2014	Series	\$65,000	\$30,000	\$95,000	\$396,000	\$170,000	\$45,000	\$1,060,000	\$1,505,000	\$149,185	\$345,000	\$900,000	\$175,306	\$750,000	\$666,501	\$197,798,859	59.69%	
2015	Series	\$70,000	\$35,000	\$105,000	\$400,000	\$175,000	\$45,000	\$1,085,000	\$1,625,000	\$153,694	\$350,000	\$940,000	\$180,738	\$800,000	\$624,832	\$187,238,119	64.59%	
2016	Series	\$70,000	\$35,000	\$105,000	\$410,000	\$180,000	\$45,000	\$1,105,000	\$1,650,000	\$159,340	\$355,000	\$950,000	\$183,707	\$815,000	\$647,178	\$176,761,648	70.55%	
2017	Series	\$75,000	\$415,000	\$140,000	\$440,000	\$190,000	\$45,000	\$1,125,000	\$1,690,000	\$163,126	\$350,000	\$1,020,000	\$191,829	\$850,000	\$663,774	\$164,857,365	76.39%	
2018	Series	\$80,000	\$435,000	\$160,000	\$460,000	\$200,000	\$45,000	\$1,225,000	\$1,995,000	\$168,056	\$365,000	\$970,000	\$197,827	\$895,000	\$689,219	\$158,985,557	80.20%	
2019	Series	\$80,000	\$450,000	\$170,000	\$470,000	\$205,000	\$45,000	\$1,250,000	\$2,030,000	\$173,176	\$370,000	\$990,000	\$201,268	\$905,000	\$703,869	\$140,822,881	83.07%	
2020	Series	\$85,000	\$480,000	\$190,000	\$490,000	\$210,000	\$45,000	\$1,280,000	\$2,080,000	\$178,359	\$380,000	\$1,020,000	\$204,296	\$910,000	\$719,758	\$128,094,832	85.87%	
2021	Series	\$90,000	\$505,000	\$210,000	\$510,000	\$220,000	\$45,000	\$1,310,000	\$2,140,000	\$183,760	\$390,000	\$1,050,000	\$206,344	\$940,000	\$735,217	\$116,725,217	89.30%	
2022	Series	\$95,000	\$530,000	\$230,000	\$530,000	\$230,000	\$45,000	\$1,340,000	\$2,210,000	\$189,134	\$405,000	\$1,080,000	\$208,413	\$1,100,000	\$754,282	\$104,941,083	91.98%	
2023	Series	\$95,000	\$530,000	\$230,000	\$530,000	\$230,000	\$45,000	\$1,370,000	\$2,280,000	\$195,036	\$420,000	\$1,110,000	\$210,302	\$1,160,000	\$774,332	\$92,749,848	95.04%	
2024	Series	\$95,000	\$535,000	\$235,000	\$535,000	\$235,000	\$45,000	\$1,400,000	\$2,350,000	\$195,036	\$420,000	\$1,140,000	\$212,612	\$1,225,000	\$794,386	\$79,739,848	96.27%	
2025	Series	\$95,000	\$540,000	\$240,000	\$540,000	\$240,000	\$45,000	\$1,430,000	\$2,420,000	\$195,036	\$420,000	\$1,170,000	\$214,744	\$1,290,000	\$814,432	\$66,307,003	99.27%	
2026	Series	\$95,000	\$545,000	\$245,000	\$545,000	\$245,000	\$45,000	\$1,460,000	\$2,490,000	\$200,931	\$420,000	\$1,200,000	\$216,896	\$1,355,000	\$832,654	\$52,260,348	99.29%	
2027	Series	\$95,000	\$550,000	\$250,000	\$550,000	\$250,000	\$45,000	\$1,490,000	\$2,560,000	\$200,931	\$420,000	\$1,230,000	\$219,071	\$1,420,000	\$852,706	\$39,022,619	99.29%	
2028	Series	\$95,000	\$555,000	\$255,000	\$555,000	\$255,000	\$45,000	\$1,520,000	\$2,630,000	\$200,931	\$420,000	\$1,260,000	\$221,267	\$1,490,000	\$872,758	\$29,292,837	99.29%	
2029	Series	\$95,000	\$560,000	\$260,000	\$560,000	\$260,000	\$45,000	\$1,550,000	\$2,700,000	\$200,931	\$420,000	\$1,290,000	\$223,485	\$1,560,000	\$892,810	\$21,010,291	99.29%	
2030	Series	\$95,000	\$565,000	\$265,000	\$565,000	\$265,000	\$45,000	\$1,580,000	\$2,770,000	\$200,931	\$420,000	\$1,320,000	\$225,710	\$1,630,000	\$912,862	\$13,013,000	100.00%	
2031	Series	\$95,000	\$570,000	\$270,000	\$570,000	\$270,000	\$45,000	\$1,610,000	\$2,840,000	\$200,931	\$420,000	\$1,350,000	\$227,944	\$1,700,000	\$932,914	\$8,010,000		
2032	Series	\$95,000	\$575,000	\$275,000	\$575,000	\$275,000	\$45,000	\$1,640,000	\$2,910,000	\$200,931	\$420,000	\$1,380,000	\$230,178	\$1,770,000	\$952,966	\$3,010,000		
2033	Series	\$95,000	\$580,000	\$280,000	\$580,000	\$280,000	\$45,000	\$1,670,000	\$2,980,000	\$200,931	\$420,000	\$1,410,000	\$232,412	\$1,840,000	\$973,018	\$0		
2034	Series	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	
2035	Series	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	
2036	Series	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	
2037	Series	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	
2038	Series	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	
2039	Series	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	
2040	Series	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Totals	Series	\$2,830,000	\$2,830,000	\$8,725,000	\$2,685,000	\$14,595,000	\$12,205,000	\$25,050,000	\$16,300,000	\$31,219,487	\$9,080,000	\$27,230,000	\$3,785,980	\$28,290,000	\$4,000,000	\$8,400,000	\$22,495,000	--

-----Amount-----

**SERIES 2011 BOND RESOLUTION NO. \_\_\_\_\_**

SERIES RESOLUTION AUTHORIZING THE ISSUANCE OF APPROXIMATELY \$40,000,000 PRINCIPAL AMOUNT OF WATER DISTRICT REVENUE BONDS, SERIES 2011, OF NORTHERN KENTUCKY WATER DISTRICT; DESIGNATING THE PAYING AGENT AND REGISTRAR IN RESPECT THEREOF, AUTHORIZING AND MAKING CERTAIN IMPROVEMENTS TO THE WATER SYSTEM; APPROVING THE PREPARATION OF PRELIMINARY AND FINAL OFFICIAL STATEMENTS IN RESPECT THEREOF; AND AUTHORIZING A CONTINUING DISCLOSURE AGREEMENT.

WHEREAS, the board of commissioners of Kenton County Water District No. 1, predecessor to this Board of Commissioners of Northern Kentucky Water District (hereinafter sometimes referred to as the "District"), a water district duly organized pursuant to Chapter 74 of the Kentucky Revised Statutes, and a public body corporate and politic, has, under date of November 19, 1985, authorized and adopted its "1985 General Bond Resolution Authorizing the Issuance of and Securing Water District Revenue Bonds" (the "1985 General Bond Resolution" or the "General Bond Resolution") pursuant to which the District is authorized to issue its Water District Revenue Bonds from time to time, the proceeds of which, in whole or in part, are to be used for the purposes described with particularity in said General Bond Resolution; and

WHEREAS, said General Bond Resolution authorizes the issuance of such Water District Revenue Bonds in one or more Series pursuant to one or more Series Resolutions and authorizes the issuance and sale of such Series; and

WHEREAS, the District intends to issue its Water District Revenue Bond Anticipation Notes, Series 2009 (the "Notes"); and

WHEREAS, the Board of Commissioners of the District has determined that it is necessary and desirable that the District issue a Series of Water District Revenue Bonds, to be designated "Water District Revenue Bonds, Series 2011," to provide moneys to carry out the purposes of the District as hereinafter particularly set forth, including, but not limited to retiring the Notes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF NORTHERN KENTUCKY WATER DISTRICT, THAT PURSUANT TO THE GENERAL BOND RESOLUTION AUTHORIZING THE ISSUANCE OF AND SECURING WATER DISTRICT REVENUE BONDS ADOPTED ON NOVEMBER 19, 1985, THIS SERIES 2011 BOND RESOLUTION IS ADOPTED, AS FOLLOWS:

**ARTICLE I  
AUTHORITY AND DEFINITIONS**

101. Short Title. This resolution may hereafter be cited by the District and is hereinafter sometimes referred to as the "Series 2011 Bond Resolution."

102. Defined Words and Terms.

(1) All words and terms which are defined in the General Bond Resolution, which General Bond Resolution is incorporated herein by reference, shall have the same and identical meanings respectively in this Series 2011 Bond Resolution as such terms are given in Article I of the General Bond Resolution.

(2) "Agent Member" shall mean a member of, or participant in, the Securities Depository.

(3) "Book-Entry Form" shall mean, with respect to any Series 2011 Bonds, a form or system, as applicable, under which (i) the ownership of beneficial interests in the Series 2011 Bonds and Series 2011 Bond service charges may be transferred only through a book entry, and (ii) physical Series 2011 Bond certificates in fully registered form are registered only in the name of a Securities Depository or its nominee as owner, with the physical Series 2011 Bond certificates in the custody of a Securities Depository.

(4) "Notes" shall mean the District's Water District Revenue Bond Anticipation Notes, Series 2009 and like obligations issued on a parity therewith, including any renewal Notes issued to retire outstanding Notes.



(5) "Securities Depository" shall mean any securities depository that is a "clearing corporation" within the meaning of the New York Uniform Commercial Code and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act, operating and maintaining, with its participants or otherwise, a Book-Entry System to record ownership of beneficial interests in bonds and bond service charges, and to effect transfers of bonds in Book-Entry Form, and means, initially, The Depository Trust Company (a limited purpose trust company), New York, New York.

(6) "Securities Depository Nominee" shall mean any nominee of a Securities Depository and initially means Cede & Co., New York, New York, as nominee of The Depository Trust Company.

(7) The "Series 2011 Bonds" shall mean the Water District Revenue Bonds which are authorized by Article II of this Series 2011 Bond Resolution.

103. Authority. This Series 2011 Bond Resolution is adopted pursuant to authority of Article II, Section 204 of the 1985 General Bond Resolution, and pursuant to authority contained in the Act.

104. Determination in Respect of Making Improvements to the Water System Payable from the Revenues of the Water System of the District. It is hereby determined and declared by the District that, pursuant to the requirements of the General Bond Resolution the District shall carry out the making of certain improvements from time to time to the Water System.

105. Determination by District that Series 2011 Bonds Be Issued. It is hereby determined by the District that it is necessary and desirable that approximately \$40,000,000 principal amount of Water District Revenue Bonds, Series 2011, be authorized and issued by the District for the purpose of making certain improvements to the Water System determined from time to time by the order of

the Board of Commissioners, pursuant to the General Bond Resolution and the Act, as more specifically set forth in this Series 2011 Bond Resolution, and to retire the Notes.

**ARTICLE II**  
**AUTHORIZATION AND TERMS OF SERIES 2011 BONDS**

201. Authorization of Bonds; Principal Amount; Designation and Series. In order to provide sufficient funds necessary for retiring the Notes that may be outstanding and paying part of the cost of making certain improvements to the Water System as set forth specifically from time to time in a separate Bond Anticipation Note Resolution in accordance with and subject to the terms, conditions and limitations established in the Act, the General Bond Resolution, and this Series 2011 Bond Resolution, a series of Water District Revenue Bonds is hereby authorized to be issued in the aggregate principal amount of approximately \$40,000,000. As stated aforesaid, the District is of the opinion and hereby determines that the issuance of said Series 2011 Bonds in the principal amount of approximately \$40,000,000 is necessary to provide sufficient funds to be used and expended for the Water System. As provided by Article II, Section 204 of the General Bond Resolution, in addition to the designation "Water District Revenue Bonds," such Series of Bonds hereby authorized shall bear the additional designation "Series 2011" or, if such Bonds are issued as Build America Bonds, as hereinafter defined, "Taxable Build America Bonds, Series 2011" or such other series designation as may be appropriate for the year and date that the Series 2011 Bonds are issued, and each Bond as so designated shall be a "Water District Revenue Bond, Series 2011" or "Water District Revenue Bond, Taxable Build America Bond Series 2011," as applicable. The Series 2011 Bonds shall consist of approximately \$40,000,000 principal amount of Serial Bonds and/or Term Bonds as described in Section 204 hereof and shall be issued in fully registered form.

202. Purpose for Issue of Series 2011 Bonds. The purpose for which the Series 2011 Bonds are to be issued is to provide funds for retiring the Notes that may be outstanding on the date

of issuance of the Series 2011 Bonds, to pay part of the cost of certain improvements to the Water System determined from time to time by order of this Board of Commissioners and specifically set forth from time to time in any bond anticipation note resolution hereafter adopted by this Board of Commissioners, to provide funds, if necessary, for deposit in the Debt Service Reserve and to provide funds for deposit in the Series 2011 Cost of Issuance Account and all to the extent and in the amounts or subject to the determinations provided in Article III of this Series 2011 Bond Resolution.

203. Issue Date. The Series 2011 Bonds shall be dated no later than (i) the date that is two years after the dated date of the Notes or (ii) the final maturity date of any renewal Notes issued to retire outstanding Notes.

204. Maturities. The Series 2011 Bonds shall mature on February 1 of the years, and in the principal amounts, and shall bear interest from the date thereof, payable semiannually on each August 1 and February 1 on dates and in amounts to be set forth in a supplemental Series 2011 Bond Resolution adopted subsequent hereto by the Board of Commissioners of the District or as set forth in a certificate of award signed by an Authorized Officer, as provided in Section 401 hereof.

205. Denominations, Numbers and Letters. The Series 2011 Bonds shall be issued in the denomination of Five Thousand Dollars (\$5,000) or any integral multiple thereof, not exceeding, however, the aggregate principal amount of Series 2011 Bonds maturing in the year of maturity of the Series 2011 Bond for which the denomination is to be specified. The Series 2011 Bonds shall be lettered and numbered separately consecutively from R-1 upwards.

206. Place of Payment and Designation of Paying Agent and Registrar. The principal and Redemption Price on the Series 2011 Bonds shall be payable in lawful money of the United States of America at the principal office of the Paying Agent and Registrar, as may be designated in the certificate of award described in Section 401. Interest on Series 2011 Bonds will be paid by check

or draft mailed to the registered owner at such address as shall be shown by the registration records of the Registrar in accordance with the provisions of Article III of the General Bond Resolution.

207. Book-Entry Form. The Series 2011 Bonds shall be registered in the name of the Securities Depository or the Securities Depository Nominee, and ownership thereof shall be maintained in Book-Entry Form by the Securities Depository for the account of the Agent Members of the Securities Depository. Initially, the Series 2011 Bonds shall be registered in the name of Cede & Co., as the nominee of The Depository Trust Company. Except as provided in paragraph (c) below, the Series 2011 Bonds shall be transferred, in whole but not in part, only to the Securities Depository or the Securities Depository Nominee, or to a successor Securities Depository selected or approved by the Board or to a nominee of such successor Securities Depository. As to any Series 2011 Bond, the person in whose name such Series 2011 Bond shall be registered shall be the absolute owner thereof for all purposes, and payment of or on account of the principal of and premium, if any, and interest on any such Series 2011 Bond shall be made only to or upon the order of the registered owner thereof or his legal representative.

For any Series 2011 Bonds issued in Book-Entry Form, neither the Board, the Registrar or the Paying Agent shall have any responsibility or obligation with respect to (i) the accuracy of the records of the Securities Depository or any Agent Member with respect to any beneficial ownership interest in the Series 2011 Bonds; (ii) the delivery to any Agent Member, any beneficial owner of the Series 2011 Bonds or any other person, other than the Securities Depository, of any notice with respect to the Series 2011 Bonds or the Series 2011 Bond Resolution; or (iii) the payment to any Agent Member, any beneficial owner of the Series 2011 Bonds or any other person, other than the Securities Depository, of any amount with respect to the principal of, premium, if any, or interest on the Series 2011 Bonds.

For any Series 2011 Bonds registered in Book-Entry Form, the Board, the Registrar and the Paying Agent shall treat the Securities Depository as, and deem the Securities Depository to be, the absolute owner of such Series 2011 Bonds for all purposes whatsoever, including without limitation:

(1) the payment of principal of, premium, if any, and interest on the Series 2011 Bonds;

(2) giving notices of redemption and other matters with respect to the Series 2011 Bonds;

(3) registering transfers with respect to the Series 2011 Bonds;

(4) the selection of Series 2011 Bonds for redemption;

(5) for purposes of obtaining consents under the Series 2011 Bond Resolution; and

(6) notwithstanding the definition of the terms "bondholder" or "holder" or "owner"

in the General Bond Resolution as referencing the registered owners of the Series 2011 Bonds, the Registrar and Paying Agent shall be entitled to rely upon written instructions from a majority of the beneficial owners of the Series 2011 Bonds with reference to consent, if any, required from the owners of the Series 2011 Bonds pursuant to the terms of this Series 2011 Bond Resolution.

If at any time the Securities Depository notifies the Board that it is unwilling or unable to continue as Securities Depository with respect to any Series 2011 Bonds, or if at any time the Securities Depository shall no longer be registered or in good standing under the Securities Exchange Act or other applicable statute or regulation and a successor Securities Depository is not appointed by the Board within 90 days after the Board receives notice or becomes aware of such condition, as the case may be, then this Section shall no longer be applicable, and the Board shall execute and the Trustee shall authenticate and deliver certificates representing the affected

Series 2011 Bonds to the owners of such Series 2011 Bonds as otherwise provided in this Article II.

Payment of the principal of, premium, if any, and interest on any Series 2011 Bonds not registered in Book-Entry Form shall be made as provided in Section 208 hereof.

The principal of, premium, if any, and interest on the Series 2011 Bonds registered in Book-Entry Form in the name of the Securities Depository or the Securities Depository Nominee shall be payable by wire transfer from the Trustee to the Securities Depository or the Securities Depository Nominee, as the case may be.

208. Redemption of Series 2011 Bonds; Redemption Terms and Prices. The Series 2011 Bonds shall be subject to redemption on dates and under terms set forth in a certificate of award described in Section 401 hereof, in whole or in part, and if in part, in inverse order of maturity, less than all of a single maturity to be selected in such manner as the Bond Registrar may determine, at redemption prices (expressed as percentages of the principal amount of the Series 2011 Bonds to be redeemed) plus accrued interest to the redemption date upon notice and pursuant to other conditions as prescribed by the General Bond Resolution or certificate of award not inconsistent therewith.

209. Build America Bond Designation. The District hereby retains the option that the Series 2011 Bonds or a portion of the Series 2011 Bonds may be designated as Build America Bonds (the "Build America Bonds") as permitted by the American Recovery and Reinvestment Act of 2009. The Chairman or President/CEO are each hereby authorized to designate all or a portion of the Series 2011 Bonds as Build America Bonds, which Series 2011 Bonds, if so designated, shall bear interest which shall be included in gross income of bondholders for federal income tax purposes. Build America Bonds are any obligation (other than a private activity bond) the interest on which would otherwise be excludable from gross income under the Code. Therefore, with respect to any Series 2011 Bonds designated as Build America Bonds, such

Series 2011 Bonds will comply with all requirements applicable to the issuance of tax-exempt governmental bonds.

With respect to any Series 2011 Bonds designated as Build America Bonds, the Board, hereby irrevocably elects, pursuant to Section 54AA(g) of the Code, the direct credit payment to issuer option as provided in Section 6431 of the Code under which the United States Treasury will pay to the District 35% of the interest payable on such Series 2011 Bonds (the "Credit Payments") (contemporaneously with each interest payment date for such Series 2011 Bonds) so long as the Series 2011 Bonds comply with all federal tax requirements of the Build America Bonds.

The Chairman or President/CEO are each hereby authorized and directed to execute and file on behalf of the District a "Return for Credit Payments to Issuers of Qualified Bonds" (Form 8038-CP) with the United States Department of the Treasury on the dates and at the place designated in Form 8038-CP and applicable provisions of the Code and Treasury Regulations issued thereunder for the Build America Bonds. Funds received by the District pursuant to the filing of Form 8038-CP shall be deposited to the credit of the District's General Revenue Fund or the Interest Account of the Debt Service Fund, as appropriate to provide for the timely payment of principal or interest on any Build America Bonds. If the Series 2011 Bonds are issued as Build America Bonds, the District covenants and agrees with the holders of Bonds that it will comply with all requirements of the Code relating to Build America Bonds in order to assure the continued receipt of Credit Payments, if failure to receive Credit Payments would cause the District to violate the requirement regarding debt service coverage set forth in Section 711 of the General Bond Resolution.

**ARTICLE III**  
**DISPOSITION OF PROCEEDS OF SERIES 2011 BONDS**

301. Creation of Note Redemption Account for Retirement of Bond Anticipation Notes.

There is hereby created a special fund or account identified as the "Northern Kentucky Water District Revenue Bond Anticipation Note Redemption Account" (the "Note Redemption Fund"). Such Note Redemption Fund shall be held in the custody of The Bank of New York Trust Company, N.A., Cincinnati, Ohio, for the purpose of paying the Notes.

302. Series 2011 Cost of Issuance Account. Pursuant to Article V, Section 502 of the General Bond Resolution, there shall be established with a Fiduciary to be appointed by the District prior to the issuance of the Series 2011 Bonds (the "Bond Proceeds Depository"), the Bond Proceeds Fund. All of the moneys in the Bond Proceeds Fund shall, after required deposits to the Note Redemption Account, payment of the Costs of Issuance of the Series 2011 Bonds by deposit in a costs of issuance account, to be created and known as the Series 2011 Cost of Issuance Account, and deposit of amounts required to be deposited in the Debt Service Reserve, be deposited in the Improvement, Repair and Replacement Fund created by the General Resolution. After making provision for the payment of all costs of issuance payable from the Series 2011 Cost of Issuance Account, any balance in said account not required to be deposited in the Improvement, Repair and Replacement Fund shall be transferred to the Debt Service Fund.

303. Debt Service Fund. There shall be deposited in the Interest Account of the Debt Service Fund, identified in Article V, Section 502 of the General Bond Resolution, all sums received from the purchasers of the Series 2011 Bonds as representing accrued interest. Such funds held from time to time in the Debt Service Fund shall be treated, invested, transferred and applied in accordance with the provisions of Article V, Section 505 of the General Bond Resolution.



304. Debt Service Reserve. There shall be deposited in the Debt Service Reserve proceeds of the Series 2011 Bonds such that the amount on deposit in the Debt Service Reserve will equal the Aggregate Debt Service Reserve Requirement.

**ARTICLE IV  
ISSUANCE AND SALE OF THE SERIES 2011 BONDS**

401. Award of Series 2011 Bonds to Best Bidder. The Series 2011 Bonds shall be offered publicly for sale upon the basis of sealed, competitive bids at such time as an Authorized Officer, upon advice of Ross, Sinclaire & Associates, LLC, as financial advisor, shall designate.

The Authorized Officers of the Board are hereby authorized and directed to cause an appropriate form or forms of a Notice of Sale of Bonds to be published. To the extent required by law, such notice shall be published at least once not less than seven nor more than twenty-one days prior to the scheduled date of sale of the Series 2011 Bonds.

Upon the date and at the respective hour set for the opening and consideration of purchase bids, as provided in the instruments hereinafter approved, the sealed bids theretofore received by an Authorized Officer shall be opened. If there shall be one or more bids which conform in all respects to the prescribed terms and conditions, such bids shall be compared, and such Authorized Officer, upon the advice of the financial advisor, is authorized to accept the best of such bids, as measured in terms of the lowest interest cost, as calculated in the manner prescribed in the Official Terms and Conditions of Bond Sale. Calculations shall be performed as are necessary to determine the exact amount of Series 2011 Bonds that are required to be issued in order to provide sufficient funds for the purposes described herein and the final principal amount and maturities of the Series 2011 Bonds shall thereupon be established, as prescribed in the Official Terms and Conditions of Bond Sale.

A certificate of award shall (i) be executed on the date of the public sale of the Series 2011 Bonds; (ii) accept the bid which the Authorized Officer determines to be the best bid in accordance with the official terms and conditions of sale; and (iii) in accepting the successful bid, determine the exact principal amount and maturities of Series 2011 Bonds to be issued, the rates of interest which said Series 2011 Bonds shall bear and the optional and mandatory redemption terms for the Series 2011 Bonds.

402. Approval of Preliminary Official Statement and Official Statement. The District hereby approves the use of a Preliminary Official Statement and the public distribution of such Preliminary Official Statement and an Official Bid Form and Official Terms and Conditions of Bond Sale, to be prepared by the District and its financial advisor in the usual and customary form and approved by Peck, Shaffer & Williams LLP, as bond counsel. The Preliminary Official Statement shall, upon the sale of the Series 2011 Bonds, be completed to reflect the interest rates to be borne by the Series 2011 Bonds and other relevant facts to serve as the District's Official Statement regarding the Series 2011 Bonds. The President/CEO or other Authorized Officer is further authorized to declare the Official Statement to be "final" for purposes of Securities and Exchange Commission Rule 15c2-12 (the "Rule").

In order to comply with the Rule, a Continuing Disclosure Agreement, to be dated the first day of the month in which the Bonds are sold, between the District and the disclosure agent identified therein, is hereby authorized and approved, in the usual and customary form, with such modifications and additions as may be approved by the Authorized Officer executing the same.

403. General Authorization. The Chairman, Secretary, Treasurer and President/CEO (the "Authorized Officers") are hereby authorized to do and perform any act or sign any and all documents required by the General Bond Resolution, and perform any other acts or sign and execute any other documents necessary or convenient in connection with the authorization, sale,

delivery and issuance of the Series 2011 Bonds. Said Series 2011 Bonds shall be executed, authenticated and sealed pursuant to the General Bond Resolution and supplemental resolutions not inconsistent therewith, provided that the attestation shall be by an Authorized Officer.

404. Delivery of Series 2011 Bonds. The Authorized Officers, and all Authorized Officers of the District as defined in the General Bond Resolution, are hereby severally authorized, after execution of the Series 2011 Bonds to deliver said Series 2011 Bonds to or upon the order of the Purchaser thereof, to receive the proceeds of sale of the Series 2011 Bonds and give a written receipt thereof on behalf of the District, to apply said proceeds and any other moneys in accordance with the terms of the General Bond Resolution, and the Series 2011 Bond Resolution, and in such manner as is required to cause the conditions to the issuance of the Series 2011 Bonds as stipulated in the General Bond Resolution to be complied with and to do and perform, or cause to be done and performed, for and on behalf of the District, all acts and things that constitute conditions to the authentication and delivery of the Series 2011 Bonds, or that are otherwise required to be done and performed by or on behalf of the District prior to, or simultaneously with, the delivery of the Series 2011 Bonds.

**ARTICLE V  
EFFECTIVE DATE**

501. Effective upon Adoption. This Series 2011 Resolution and any supplement thereto shall be in full force and effect from and after its adoption.

Adopted on the 30th day of July, 2009.

APPROVED:

  
Chairman

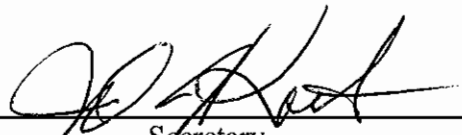
ATTEST

  
Secretary

CERTIFICATION

I, the undersigned, the duly appointed and qualified Secretary of Northern Kentucky Water District, do hereby certify that the foregoing Resolution is a true, accurate and complete copy of a certain Resolution duly adopted by the Board of Commissioners of said District at a duly and properly convened or recessed meeting of said Board of Commissioners held on July 30, 2009, on the same occasion signed in open session by the Chairman attested under seal by me as Secretary, and declared to be in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said District this 30th day of July, 2009.

  
\_\_\_\_\_  
Secretary  
Northern Kentucky Water District

45039\2.DOC


NKWD\_APP\_ExC\_060410  
Case No. 2010-00094  
Exhibit C  
Witness: Bragg

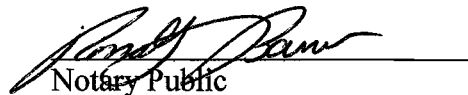
AFFIDAVIT OF Jack Bragg

County of Campbell )  
Commonwealth of Kentucky )

Jack Bragg, after being sworn, states that he is the Vice-President/CFO of the Northern Kentucky Water District and that the District Annual PSC report has been filed with the Commission.

Sworn and acknowledged before me by Jack Bragg 4th day of June, 2010.

  
Jack Bragg, CPA, CMA.

  
Notary Public

My Commission Expires on: 5-9-2011


NKWD\_APP\_ExC 060410  
Case No. 2010-00094  
Exhibit C  
Witness: Bragg

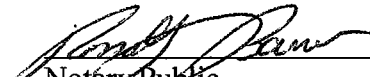
AFFIDAVIT OF Jack Bragg

County of Campbell )  
Commonwealth of Kentucky )

Jack Bragg, after being sworn, states that he is the Vice-President/CFO of the Northern Kentucky Water District and that the District Annual PSC report has been filed with the Commission.

Sworn and acknowledged before me by Jack Bragg 4th day of June, 2010.

  
\_\_\_\_\_  
Jack Bragg, CPA, CMA

  
\_\_\_\_\_  
Notary Public

My Commission Expires on: 5-9-2011

**CLASS A & B**

**WATER DISTRICTS AND ASSOCIATIONS**

**ANNUAL REPORT**

**OF**

**RECEIVED**

**MAR 30 2010**

**PUBLIC SERVICE  
COMMISSION**

**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**



**Class "A & B"**

**Water Districts & Associations**

**Annual Report**

**OF**

**Northern Kentucky Water District**

**2835 Crescent Springs Road, P.O. Box 18640**

**Erlanger, KY 41018**

**To the**

**PUBLIC SERVICE COMMISSION**

**of the**

**Commonwealth of Kentucky**

**For the calendar Year Ended: December 31, 2009**



KENTUCKY PUBLIC SERVICE COMMISSION  
REPORT OF GROSS OPERATING REVENUES DERIVED FROM INTRA-KENTUCKY  
BUSINESS FOR THE YEAR ENDING DECEMBER 31, 2009

NORTHERN KENTUCKY WATER DISTRICT  
(Utility Reporting)

Post Office Box 18640  
2835 Crescent Springs Rd - Erlanger, Ky 41018-0640  
(Address)

FEIN # (Federal Employer Identification Number)  
61-1311695

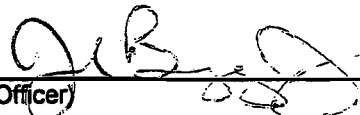
(DO NOT INCLUDE TAXES COLLECTED)

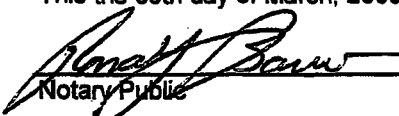
(1)	Gross Revenues of Electric Utility .....	\$ _____
(2)	Gross Revenues of Gas Utility .....	\$ _____
(3)	Gross Revenues of Water Utility .....	\$ <u>39,420,673</u>
(4)	Gross Revenues of Sewer Utility .....	\$ _____
(5)	Other Operating Revenues .....	\$ <u>1,626,041</u>
	*** TOTAL GROSS REVENUES.....	\$ <u>41,046,714</u>

OATH

State of Kentucky.....)  
  ) ss.  
County Campbell .....

Jack Bragg, CPA being duly sworn, states that being duly sworn, states that he/she is  
Vice-President/CFO of the Northern Kentucky Water District that the above report of gross  
revenues is exact accordance with Northern Kentucky Water District, and that such  
books accurately show the gross revenues of: Northern Kentucky Water District, derived from  
Intra-Kentucky business for the calendar year ending December 31, 2009

  
\_\_\_\_\_  
(Officer) VP/CFO

This the 30th day of March, 2009  
  
\_\_\_\_\_  
Notary Public

Kenton  
County

5-9-2011  
Commission Expires

**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 reviewed 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, 2009**

1. Amount of Principle Payment during calender year      \$      7,101,167.07
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 ALSO.**

**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 12-31-2009 b. Total Surcharge billed during 2009 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	572 \$60,626 \$1,257,799 \$537,530
94-409	1/26/1995	SubDistrict B a. Number of Customers as of 12-31-2009 b. Total Surcharge billed during 2009 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	290 \$62,670 \$778,544 \$1,418,455
95-582	2/8/1996	SubDistrict R a. Number of Customers as of 12-31-2009 b. Total Surcharge billed during 2009 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	242 \$53,543 \$3,207,744 \$4,786,598
95-582	2/8/1996	SubDistrict RL a. Number of Customers as of 12-31-2009 b. Total Surcharge billed during 2009 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	88 \$38,252 \$545,202 \$2,817,264
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 12-31-2009 b. Total Surcharge billed during 2009 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	970 \$220,737 \$1,587,633 \$5,417,855
2000-171	5/5/2000	SubDistrict D a. Number of Customers as of 12-31-2009 b. Total Surcharge billed during 2009 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	153 \$55,045 \$333,403 \$1,199,832
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 12-31-2009	179
		b. Total Surcharge billed during 2009	\$64,040.00
		c. Accumulated surcharge billed.	\$297,297.06
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$3,073,630.63
2003-00191	7/18/2003	SubDistrict RF	
		a. Number of Customers as of 12-31-2009	33
		b. Total Surcharge billed during 2009	\$9,313
		c. Accumulated surcharge billed.	\$53,634
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$171,379
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 12-31-2009	54
		b. Total Surcharge billed during 2009	\$10,321
		c. Accumulated surcharge billed.	\$35,996
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$186,440
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 12-31-2009	24
		b. Total Surcharge billed during 2009	\$15,353
		c. Accumulated surcharge billed.	\$22,633
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$405,477
2007-00131	6/27/2007	SubDistrict G	
		a. Number of Customers as of 12-31-2009	69
		b. Total Surcharge billed during 2009	\$21,936
		c. Accumulated srucharge billed.	\$27,390
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$1,024,429
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: (counmmunity, 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: 18**

---

Report of:

Northern Kentucky Water District

Year Ended:

12/31/2009

Location where books and records are located:

2835 Crescent Springs Road, Erlanger, Ky 41018

**Contacts:**

Name	Title	Principal Business Address	Salary Charged Utility	Current Term Expires
Send correspondence to: Jack Bragg	VP of Finance	2835 Crescent Springs Road P.O. Box 41018-0640 Erlanger, Kentucky 41018	XXXXXXXXXX	XXXXXX
Report prepared by: Jack Bragg	VP of Finance	Same as above	XXXXXXXXXX	XXXXXX
<b>Officers and Managers</b>				
Fred Macke	Chairperson	Same as above	6,000.00	8/26/2012
Drew Collins	Vice Chairperson	Same as above	6,000.00	8/28/2011
Wagner	Treasurer	Same as above	6,000.00	8/26/2013
Dr. Pat Sommerkamp	Commissioner	Same as above	6,000.00	8/21/2013
Frank Jackson	Commissioner	Same as above	6,000.00	8/28/2011
Joe Koester	Secretary	Same as above	6,000.00	7/26/2012
C. Ronald Lovan	President/CEO	Same as above	XXXXXXXXXX	XXXXXX

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

Account No. (a)	2009 Account Name (b)	Ref. Page ©	Previous Year (d)	Current Year (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	13	\$ 323,463,743	\$ 347,503,188
108-110	Less: Accumulated Depreciation and Amortization	13,15-16	(67,540,294)	(74,669,512)
	Net Plant		\$ 255,923,449	\$ 272,833,676
114-115	Utility Plant Acquisition Adjustments (Net)	16	3,665,231	3,464,111
116	Other Utility Plant Adjustments			
	Total Net Utility Plant		\$ 259,588,680	\$ 276,297,787
<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	25,856,656	36,962,649
125	Other Investments	17	2,426,639	1,997,887
126-127	Special Funds	17		
	Total Other Property & Investments		\$ 28,283,295	\$ 38,960,536
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 11,509,211	\$ 12,973,478
132	Special Deposits			
133	Other Special Deposits		15,081,881	27,917,544
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts Receivable, Less Accumulated Provision for Uncollectible Accounts	18	5,538,813	4,753,541
145	Accounts Receivable from Associated Companies			
146	Notes Receivable from Associated Companies			
151-153	Materials & Supplies	19	1,268,952	1,251,889
161	Stores Expense			
162	Prepayments	19	898,284	152,269
171	Accrued Interest & Dividends Receivable			
172	Rents Receivable			
173	Accrued Utility Revenues		4,700,000	4,700,000
174	Misc. Current & Accrued Assets			
	Total Current & Accrued Assets		\$ 38,997,141	\$ 51,748,721

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

Account No. (a)	2009 Account Name (b)	Ref. Page c	Previous Year (d)	Current Year (e)
	<b>DEFERRED DEBITS</b>			
181	Unamortized Debt Discount & Expense	20	\$ 2,804,587	\$ 3,395,826
182	Extraordinary Property losses	21		
183	Preliminary Survey & Investagation Charges			
184	Clearing Accounts			
185	Temporary Facilities			
186	Misc. Deferred Debits	20	6,222,346	5,093,174
187	Research & Development Expenditures			
	Total Deferred Debits		\$ 9,026,933	\$ 8,489,000
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$ 335,896,049	\$ 375,496,044

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

Account No. (a)	2009 Account Name (b)	Ref. Page c	Previous Year (d)	Current Year (e)
<b>Equity Capital</b>				
214	Appropriated Retained Earnings	12	\$ 31,053,385	\$ 53,566,481
215.1	Retained Earnings from Income Before Contributions	12	\$ 46,085,772	24,856,196
215.2	Donated Capital	12	\$ 56,424,703	\$ 61,121,735
	Total Equity Capital		\$ 133,563,860	\$ 139,544,412
<b>LONG-TERM DEBT</b>				
221	Bonds	23	\$ 162,550,000	\$ 185,065,000
222	Reacquired Bonds			
223	Advances from Asso. Companies			
224	Other Long-Term Debt	22	4,973,035	12,289,068
	Total Long-Term Debt		\$ 167,523,035	\$ 197,354,068
<b>CURRENT &amp; ACCRUED LIABILITIES</b>				
231	Accounts Payable		\$ 2,504,050	\$ 3,789,037
232	Notes Payable	24	27,265,000	29,260,000
233	Acts. Payable to Asso. Co.	24		
234	Notes Payable to Asso. Co.	24		
235	Customer Deposits		10,310	13,413
236	Accrued Taxes	25		
237	Accrued Interest	25	3,181,843	3,579,652
239	Matured Long-Term Debt			
240	Matured Interest			
241	Tax Collections Payable			
242	Misc. Current & Accrued Liabilities	26	1,803,786	1,916,224
	Total Current & Accrued Liabilities		\$ 34,764,989	\$ 38,558,326
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	20	\$ 44,165	\$ 39,238
252	Advances for Construction	21		
253	Other Deferred Credits			
	Total Deferred Credits		44,165	39,238
<b>OPERATING RESERVES</b>				
Accumulated Provision for:				
261	Property Insurance		\$	\$
262	Injuries & Damages			
263	Pensions & Benefits			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$	\$
<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>			\$ 335,896,049	\$ 375,496,044

**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	\$ 42,190,123	\$ 41,046,714
401	Operating Expenses	28	\$ 23,432,760	\$ 23,563,528
403	Depreciation Expenses		7,362,501	8,023,443
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	600,378	600,166
	Utility Operating Expenses		\$ 31,975,721	\$ 32,767,219
	Utility Operating Income		\$ 10,214,402	8,279,495
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property		211,231	9,069
	Total Utility Operating Income		\$ 10,425,633	\$ 8,288,564
<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		2,112,845	638,601
420	Allowance for Funds Used During Constructon			
421	Nonutility Income		(30,113)	(229,112)
426	Miscellaneous Nonutility Expense			
	Total Other Income & Deductions		\$ 2,082,732	409,489
<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		\$ 6,911,009	\$ 7,218,162
428	Amortization of Debt Discount & Exp.		188,269	196,371
429	Amortization of Premium on Debt		-	-
	<b>Total Interest Expense</b>		<b>\$ 7,099,278</b>	<b>\$ 7,414,533</b>
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
	<b>Total Extraordinary Items</b>		<b>\$ -</b>	<b>\$ -</b>
	<b>NET INCOME</b>		<b>\$ 5,409,085</b>	<b>\$ 1,283,520</b>

Statement of Retained Earnings

ACCT. (a)	2009 (b)	Amount (c)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	<u>Bond Proceeds</u>	\$ 27,914,545
	<u>Debt Service and Reserve</u>	\$ 15,589,606
	<u>Improvement, Repair and Replacement</u>	\$ 10,062,330
	Total Appropriated Retained Earnings.....	\$ 53,566,481

215.1	Retained Earnings From Income Before Contributions:	
	Balance Beginning of Year.....	\$ 46,085,772
435	Balance Transferred from Net Income Before Contributions.....	\$ 1,283,520
	Other Changes to Account:	
436	Appropriations of Retained Earnings.....	\$ (22,513,096)
439	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits (explain) _____	\$ _____
	Debits (explain) _____	\$ _____
	Balance End of Year.....	\$ 24,856,196

215.2	Donated Capital:				
		Tapping Fees	Grants	Other	Total
	Balance Beginning of Year.....	7,719,615	17,466,910	31,238,178	56,424,703
	Credits:				
432	Proceeds from capital contributions.....	380,995	4,314,851	1,186	4,697,032
	Other Credits (explain)	_____	_____	_____	_____
	Debits: (explain - Requires Commission Approval)	_____	_____	_____	_____
	Balance End of Year.....	8,100,610	21,781,761	31,239,364	61,121,735

NET UTILITY PLANT (ACCTS. 101 - 106)

Account No.	Plant Accounts	Total
101	Utility Plant in Service	\$ 309,123,414
102	Utility Plant Leased to Others	
103	Property Held for Future Use	
104	Utility Plant Purchased of Sold	
105	Construction Work in Progress	38,379,774
106	Completed Construction Not Classified	
	<b>Total Utility Plant</b>	\$ 347,503,188

ACCUMULATED DEPRECIATION (ACCT. 108)

Description	Total
Balance first of year	\$ 67,540,294
Credit during year:	
Accruals Charged to Account 108.1	8,023,443
Accruals Charged to Account 108.2	
Accruals Charged to Account 108.3	
Accruals Charged to Other Accounts (specify)	
_____ _____ _____	
Salvage	
Other Credits (specify)	
_____ _____ _____	
<b>Total Credits</b>	\$ 8,023,443
Debits during year:	
Book Cost of Plant Retired	\$ 894,225
Cost of Removal	
Other Debits (specify)	
_____ _____ _____	
<b>Total Debits</b>	\$ 894,225
<b>Balance end of year</b>	\$ 74,669,512

**WATER UTILITY PLANT ACCOUNTS**

Acct No. (a)	2009 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	\$2,893,775	\$292,669	\$2,000	\$3,184,444	XXXXXXXX	\$29,200	\$365,164	\$190,532	\$2,599,548
304	Structures & Improvements	\$72,672,046	\$9,507,476		\$82,179,522	XXXXXXXX	\$16,624,874	\$45,528,293	\$7,802,259	\$12,224,096
305	Collecting & Impounding Reservoirs					XXXXXXXX				
306	Lake, River & Other Intakes	\$1,463,171			\$1,463,171	XXXXXXXX	\$1,463,171			
307	Wells and Springs					XXXXXXXX				
308	Infiltration Galleries & Tunnels									
309	Supply Mains	\$2,821,711	\$43,982		\$2,865,693	XXXXXXXX	\$2,865,693			
310	Power Generation Equipment		\$1,406,079		\$1,406,079	XXXXXXXX		\$1,406,079		
311	Pumping Equipment	\$9,739,587	\$1,013,437		\$10,753,024	XXXXXXXX	\$3,974,161	\$1,004,067	\$5,774,796	
320	Water Treatment Equipment	\$10,375,638	\$1,600,177		\$11,975,815	XXXXXXXX		\$11,975,815		
330	Distribution Reservoirs & Standpipes	\$9,484,765	\$158,915		\$9,643,680	XXXXXXXX	\$9,643,680			
331	Transmission & Distribution Mains	\$127,041,332	\$8,910,817	\$812,040	\$135,140,109	XXXXXXXX			\$135,140,109	
333	Services	\$22,865,810	\$922,696	\$259,201	\$23,529,305	XXXXXXXX			\$23,529,305	
334	Meters & Meter Installations	\$7,903,558	\$658,804		\$8,562,362	XXXXXXXX			\$8,562,362	
335	Hydrants	\$5,704,317	\$1,035,944	\$130,000	\$6,610,261	XXXXXXXX			\$6,610,261	
336	Backflow Prevention Devices					XXXXXXXX				
339	Other Plant & Misc. Equipment	\$3,340,764	\$88,596		\$3,429,360				\$3,429,360	
340	Office Furniture & Equipment	\$2,533,322	\$673,400	\$42,115	\$3,164,607	XXXXXXXX				\$3,164,607
341	Transportation Equipment	\$2,770,178	\$132,666	\$72,397	\$2,830,447	XXXXXXXX				\$2,830,447
342	Stores Equipment	\$276,873			\$276,873	XXXXXXXX				\$276,873
343	Tools, Shop, & Garage Equipment	\$155,453	\$48,118		\$203,571	XXXXXXXX				\$203,571
344	Laboratory Equipment	\$94,692	\$17,616		\$112,308	XXXXXXXX				\$112,308
345	Power Operated Equipment	\$846,350	\$18,371		\$864,721	XXXXXXXX				\$864,721
346	Communication Equipment	\$322,445	\$7,915		\$330,360	XXXXXXXX				\$330,360
347	Miscellaneous Equipment	\$597,702			\$597,702	XXXXXXXX				\$597,702
348	Other Tangible Plant					XXXXXXXX				
	<b>Total Water Plant</b>	<b>\$283,903,489</b>	<b>\$26,537,678</b>	<b>\$1,317,753</b>	<b>\$309,123,414</b>	<b>0</b>	<b>\$34,600,779</b>	<b>\$60,279,418</b>	<b>\$191,038,984</b>	<b>\$23,204,235</b>

Analysis of Accumulated Depreciation and Amortization by Primary Account

Acct. No. (a)	2009 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	18,219,021	2,536,987				20,756,008
305	Collecting & Impounding Reservoirs						
306	Lake River & Other Intakes	841,578	27,567				869,145
307	Wells & Springs						
309	Supply Mains	472,125	57,952				530,077
310	Power Generating Equip.		18,748				
311	Pumping Equipment	5,015,092	555,089				5,570,181
320	Water Treatment Equip.	4,187,977	387,845				4,575,822
330	Distribution Reservoirs & Standpipes	3,224,361	306,266				3,530,627
331	Transmissions & Distribution Mains	16,447,421	2,306,021		527,826		18,225,616
333	Services	7,553,599	576,362		168,480		7,961,481
334	Meters & Meter Installations	2,046,789	201,322				2,248,111
335	Hydrants	1,470,150	164,850		84,500		1,550,499
339	Other Plant & Misc. Equip.	2,342,613	324,603				2,667,216
340	Office Furniture & Equip.	1,733,683	224,087		42,115		1,915,655
341	Transportation Equipment	2,130,100	241,904		71,304		2,300,700
342	Service Equipment						
343	Tools, Shop & Garage Equip.	342,435	20,314				362,749
344	Shop Equipment	58,617	11,177				69,794
345	Power Operated Equip.	607,238	53,122				660,360
346	Telecommunications Equipment	254,783	8,694				263,477
347	SCADA		534				
348	Other Tangible Plant	592,712					592,712
	<b>Totals</b>	<b>\$ 67,540,294</b>	<b>\$ 8,023,444</b>	<b>\$ -</b>	<b>\$ 894,225</b>	<b>\$ -</b>	<b>\$ 74,669,512</b>

**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
Acquisition Adjustments (114)	
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>	\$ <b>5,516,136</b>
Accumulated Amortization (115)	
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	1,506,100
<b>Total Accumulated Amortization.....</b>	\$ <b>2,052,025</b>
<b>Net Acquisition Adjustments.....</b>	\$ <b>3,464,111</b>

**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/> <hr/> <b>Total Investment in Asso. Companies</b>	\$ _____ _____ _____ _____	\$ _____ _____ _____ \$ _____
<b>Utility Investments (Acct. 124):</b>		
<u>IRR Account</u>	\$ _____	\$ 11,310,713
<u>Debt Service Account</u>		10,062,330
<u>Debt Service Reserve Account</u>		15,589,606
<b>Total Utility Investments</b>		\$ 36,962,649
<b>Other Investments (Acct. 125):</b>		
<u>Boone County/Florence KY Settlement</u>	\$ _____	\$ 1,997,887
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<b>Total Other Investments:</b>	\$ _____	\$ 1,997,887
<b>Special Funds (Acct. 126 &amp; 127):</b>		
<u>Prepayment Reserve</u>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<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) .....	\$ 4,608,840
Other Accounts Receivable (Acct. 142)	
Assessments .....	\$ 87,322
Other .....	57,379
	144,701
Notes Receivable (Acct. 144)	
	\$
<b>Total Accounts and Notes Receivable.....</b>	<b>\$ 4,753,541</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>
<b>Balance end of year.....</b>	<b>\$ -</b>
<b>Total Accounts and Notes Receivable</b>	<b>\$ 4,753,541</b>



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

Account Name	Total
Plant Materials and Supplies (Account 151)	\$ 1,251,889
Merchandise (Account 152)	
Other Materials and Supplies (Account 153)	
<b>Total Materials &amp; Supplies</b>	<b>\$ 1,251,889</b>

**Prepayments (Acct. 162)**

Description	Total
Prepaid Insurance	\$ 16,600
Prepaid Rents	
Prepaid Interest	
Prepaid Taxes	
Other Prepayments (Specify) Prepaid Antenna Rent Sprint	(10,200)
Expenses/Services	\$ 145,869
	-
<b>Total Prepayments</b>	<b>\$ 152,269</b>

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

2009 Description	Total
Miscellaneous Deferred Debits (Acct. 186):	
Deferred PSC Assessment	32,444
Deferred Rate Case Expense 2004-2005	126
Deferred Rate Case Expense 2007	36,914
Deferred Rate Case Expense 2010	9,084
Other Deferred Debits	5,014,606
<b>Total Miscellaneous Deferred Debits</b>	<b>\$ 5,093,174</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	\$ 63,085
Bond Discount 1997	6,735	86,433
Bond Discount 1998	7,570	143,200
Bond Issue Costs 1998	3,148	59,546
Cost of Issue 2001 Bond	3,699	62,284
Discount 2001 Bond	13,038	219,482
Cost of Issue 2002 A	13,731	234,571
Bond Discount 2002 A	27,209	464,821
Cost of Issue 2002 B	9,300	74,014
Cost of Issue 2003 A	1,620	34,310
Bond Discount 2003 A	1,088	24,016
Cost of Issue 2003 B	11,728	215,662
Bond Discount 2003 B	9,137	156,295
Cost of Issue 2003 C	14,938	158,075
Discount 2003 C	6,787	75,298
Cost of issue 2004A Bonds	3,250	64,450
Discount 2004A Bond	7,920	156,982
Bond Discount 2006	6,994	152,125
Cost of Issue Bond 2006	8,640	187,920
Discount 2007 BAN	409	-
Cost of Issue BAN 2007	10,163	-
Cost of Issue 2009	4,311	125,020
Bond Discount 2009	10,667	309,335
BAN Issue Cost 2009	2,818	64,822
BAN Discount 2009	11,482	264,080
<b>Total Unamortized Debt Discount &amp; Expense</b>	<b>\$ 201,298</b>	<b>\$ 3,395,826</b>
Unamortized Premium on Debt (Acct. 251):		
Premium on 2002 B Bond	\$ 4,928	\$ 39,238
<b>Total Unamortized Premium on Debt</b>	<b>\$ 4,928</b>	<b>\$ 39,238</b>

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

Report each item separately.

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

**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.....	\$ _____

Long Term Debt (Acct. 224)

Description of Obligation And Amount of Original Issue  (a)	Date of Issue  (b)	Date of Maturity  (c)	Interest Expense For Year		Principal per balance Sheet Date  (f)
			Rate  (d)	Amount  (e)	
				\$	\$
Notes Payable City of Taylor Mill	Mar-2004	7/1/2018	0	0	\$ 1,450,000.00
Kentucky Infrastructure Authority Loans					
-KIA F06-03 MPTP Project	June 2008	2028	3.0%	151,167	\$ 3,785,980.00
- KIA F08-01 Various Capital Projects	June 2009	2029	1.0%	0	\$ 2,556,471.00
- KIA F08-07 AMR Project	June 2008	2019	3.0%	0	\$ 4,496,617.00
<b>Total .....</b>				\$	\$ 12,289,068.00

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		2,830,000	138,107	156,512
2	11,355,000	11,141,619		8,725,000	424,938	430,481
3	2,287,000	2,287,000		2,085,000	104,435	104,910
4	16,325,000	15,835,250		14,595,000	701,033	703,744
5	45,485,000	44,121,624		42,905,000	2,101,184	2,108,028
6	10,575,000	10,525,204		6,615,000	267,379	278,244
7	1,615,000	1,583,553		1,400,000	61,447	61,946
8	30,270,000	30,068,115		25,050,000	959,128	967,706
9	23,790,000	23,532,357		16,300,000	622,217	637,069
10	10,455,000	10,195,116		9,040,000	377,090	380,316
11	29,000,000	28,736,444		27,230,000	1,131,588	1,144,088
12	29,290,000	27,430,236		28,290,000	1,547,163	903,814
<b>Total</b>	<b>221,672,000</b>	<b>216,588,212</b>	<b>-</b>	<b>185,065,000</b>	<b>8,435,709</b>	<b>7,876,858</b>

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>8,395,000.00</b>	<b>2,830,000.00</b>

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

**Attachment 23.2**

<b>Bond Number</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Principle Amount</b>	<b>Amounts Paid</b>	<b>Outstanding</b>
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>2,630,000.00</b>	<b>8,725,000.00</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	0.00
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>202,000.00</b>	<b>2,085,000.00</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>1,730,000.00</b>	<b>14,595,000.00</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	0.00
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>2,580,000.00</b>	<b>42,905,000.00</b>

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

**Attachment 23.6**

<b>Bond Number</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Principle Amount</b>	<b>Amounts Paid</b>	<b>Outstanding</b>
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	0.00
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>3,960,000.00</b>	<b>6,615,000.00</b>

**Northern Kentucky Water Service District**

**Attachment 23.7**

**Bond Issue: \$1,615,000.00 Dated 3/13/2003**

<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	0.00
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>215,000.00</b>	<b>1,400,000.00</b>

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

**Attachment 23.8**

<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	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	0.00
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>5,220,000.00</b>	<b>25,050,000.00</b>

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

**Attachment 23.9**

<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	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	0.00
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>7,490,000.00</b>	<b>16,300,000.00</b>

Northern Kentucky Water Service District				Attachment 23.10	
Bond Issue	\$10,455,000.00	11/18/2024			
Bond Number	Maturity Date	Interest Rate	Principle Amount	Amounts Paid	Outstanding
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	0.00
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>1,415,000.00</b>	<b>9,040,000.00</b>

Northern Kentucky Water Service District					Attachment 23.11
Bond Issue	9/1/2006	\$29,000,000.00			
Bond Number	Maturity Date	Interest Rate	Principle Amount	Amounts Paid	Outstanding
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	0.00
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>1,770,000.00</b>	<b>27,230,000.00</b>



Northern Kentucky Water Service District				Attachment 23.12	
Bond Issue	01/06/09	\$29,200,000.00			
Bond	Maturity	Interest	Principle	Amounts	Outstanding
Number	Date	Rate	Amount	Paid	
Registered	2/1/2009	3.750%	1,000,000.00	1,000,000.00	0.00
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>1,000,000.00</b>	<b>28,290,000.00</b>

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

2009  a	Nominal Date of Issue  b	Date of Maturity  c	INTEREST		Principal Amount per Balance Sheet  f
			Rate  d	Amount of payment  e	
<b>Account 232 - Note Payable</b>					
Campbell Co. Fiscal Court			0.00%	\$ _____	\$ 100,000
				\$ _____	
BAN 2009			2.50%	\$ _____	29,160,000
				\$ _____	
<b>Total Account 232</b>				\$ _____	\$ 29,260,000
				\$ _____	
<b>Account 234 - Notes Payable To Associated Companies</b>					
		N/A		\$ _____	\$ _____
				\$ _____	
				\$ _____	
				\$ _____	
<b>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)	2009 DESCRIPTION (b)	TOTAL ©
	Balance first of year.....	\$ -
	Accruals Charged:	
408.1	Utility regulatory assessment fees.....	
408.11	Property taxes.....	
408.12	Payroll taxes.....	600,166
408.13	Other taxes and licenses.....	
408.2	Taxes other than income, other income and deductions	
	Total taxes accrued.....	\$ 600,166
	Taxes paid during year:	
408.1	Utility regulatory assessment fees.....	
408.11	Property taxes.....	
408.12	Payroll taxes.....	600,166
408.13	Other taxes and licenses.....	
408.2	Taxes other than income, other income and deductions	
	Total taxes paid.....	\$ 600,166
	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	74,416	138,107	156,512	56,011
Series 1998	182,141	424,938	430,481	176,598
2000 RUS Loan	17,847	104,435	104,910	17,372
Series 2001	294,584	701,033	703,744	291,873
Series 2002 A	881,767	2,101,184	2,108,028	874,923
Series 2002 B	121,368	267,379	278,244	110,503
Series 2003 A	26,060	61,447	61,946	25,561
Series 2003 B	407,500	959,128	967,706	398,922
Series 2003 C	273,021	622,217	637,069	258,169
Series 2004 A	160,078	377,090	380,316	156,852
Series 2006	482,953	1,131,588	1,144,088	470,453
Series 2009	-	1,547,163	903,814	643,349
Total Acct No. 237.1	\$ 2,921,735	\$ 8,435,709	\$ 7,876,858	\$ 3,480,586
Acct. No. 237.2 - Accrued Interest on Other Liabilities:				
2007 BAN # 1,2 KIA	\$ 260,108	104,194	265,236	\$ 99,066
		-		-
Total Acct No. 237.2	\$ 260,108	\$ 104,194	\$ 265,236	\$ 99,066
<b>Total Acct No 237</b>	\$ <b>3,181,843</b>	\$ <b>8,539,903</b>	\$ <b>8,142,095</b>	\$ <b>3,579,652</b>

Gross interest expense	8,696,577
Less Surcharges	(629,418)
Less Capitalized Interest	(848,997)
<b>Interest Expense</b>	<b>7,218,162</b>

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

2009 Description (a)	Balance End of Year (b)
Accrued Payroll Taxes & Misc	\$ 53,849
Accrued Payroll	123,095
Accrued Sales Taxes	87,603
Accrued Pension	173,774
Accrued Vacation/Sick	841,129
Subdistrict Surcharges Payable	636,774
Total Miscellaneous Current & Accrued Liabilities.....	\$ 1,916,224

**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
Rate Case 2010.....	\$ 9,084	\$ -	667	\$ -

**WATER OPERATING REVENUE**

Acct No. (a)	2009 Description (b)	Beginning Year No. Customer (c)	Year End Number Customers (d)	Amounts (e)
	<b>Operating Revenues:</b>			
460	Unmeter Water Revenue.....			\$
461	<b>Meter Water Revenue:</b>			\$
461.1	Sales to Residential Customers .....	73,666	73,819	\$ 23,746,320
461.2	Sales to Commercial Customers .....	4,336	4,326	\$ 5,989,314
461.3	Sales to Industrial Customers .....	114	112	\$ 3,160,060
461.4	Sales to Public Authorities .....	486	492	\$ 1,948,183
461.5	Sales to Multiple Family Dwellings .....	1,608	1,634	\$ 3,299,100
461.6	Sales through Bulk Loading Stations .....			\$ 57,659
	<b>Total Metered Sales .....</b>	<b>80,210</b>	<b>80,383</b>	<b>\$ 38,200,636</b>
462	<b>Fire Protection Revenue:</b>			\$
462.1	Public Fire Protection			\$
462.2	Private Fire Protection	450	0	\$ 19,619
	<b>Total Fire Protection Revenue .....</b>	<b>450</b>	<b>0</b>	<b>\$ 19,619</b>
464	Other Sales to Public Authorities			\$
465	Sales to .....			\$
466	Sales for Resale .....	4	3	\$ 1,200,418
467	Interdepartmental Sale .....			\$
	<b>Total Sales of Water .....</b>	<b>80,664</b>	<b>80,386</b>	<b>\$ 39,420,673</b>
	<b>Other Water Revenues:</b>			
469	Guaranteed Revenues .....			\$
470	Forfeited Discounts .....			\$ 765,149
471	Miscellaneous Service Revenues .....			\$
472	Rents from Water Property .....			\$ 540,702
473	Interdepartmental Rents .....			\$
474	Other Water Revenues .....			\$ 320,190
	<b>Total Other Water Revenues .....</b>			<b>\$ 1,626,041</b>
	<b>Total Water Operating Revenues .....</b>			<b>\$ 41,046,714</b>

**WATER UTILITY ISE ACCOUNTS**

		WATER EXPENSE ACCOUNT MATRIX								
2009			.1	.2	.3	.4	.5	.6	.7	.8
Acct No (a)	Account Name (b)	Current Year (c)	Source of Supply & Pumping Expense-Operation (d)	Source of Supply & Pumping Expense-Maintenance (e)	Water Treatment Expense-Operation (f)	Water Treatment Expense-Maintenance (g)	Trans & Distribution Expense-Operation (h)	Trans & Distribution Expense-Maintenance (i)	Customer Accounts Expense (j)	Administrative & General Expenses (k)
601	Salaries & Wage - Employees	\$8,395,310			\$1,669,876	\$753,498	\$810,346	\$2,414,263	\$1,654,123	\$1,093,204
603	Salaries & Wage - Officers	\$36,000								\$36,000
604	Employee Pensions & Benefits	\$3,496,157			\$640,617	\$122,917	\$739,809	\$820,805	\$674,579	\$497,430
610	Purchased Water									
615	Purchased Power	\$2,519,330	\$760,271		\$327,793		\$1,269,849			\$161,417
616	Fuel for Power Production	\$0								
618	Chemicals	\$1,857,067			\$1,857,067					
620	Materials & Supplies	\$1,749,723		\$3,319	\$199,637	\$191,117	\$127,498	\$926,047	\$130,288	\$171,817
631	Contractual Services - Accounting	\$180,947			\$16,380		\$6,345	\$3,134		\$155,088
633	Contractual Services - Engineering	\$166,055			\$1,397		\$19,921		\$2,553	\$142,184
634	Contractual Services - Mgt. Fees	\$70,691								\$70,691
635	Contractual Services - Water Testing	\$3,092,836	\$2,405	\$7,095	\$366,909	\$304,397	\$59,138	\$1,159,248	\$396,213	\$797,431
636	Contractual Services - Other	\$0								
641	Rental of Bldg./Real Property	\$0								
642	Rental of Equipment	\$750						\$750		
650	Transportation Expenses	\$458,126			\$48,568	\$94	\$42,011	\$269,589	\$90,893	\$6,971
656	Insurance - Vehicles	\$34,280			\$5,596		\$19,137		\$7,901	\$1,646
657	Insurance - General Liability	\$250,390			\$80,084		\$132,956		\$25,026	\$12,324
658	Insurance - Workers Compensation	\$72,849			\$19,070		\$29,689		\$17,164	\$6,926
659	Insurance - Other	\$124,307			\$66,909					\$57,398
660	Advertising Expenses	\$19,969								\$19,969
666	Regulatory Commission Expense - Amortization of Rate Case Expenses	\$0								
667	Regulatory Commission Expense - Other	\$186,391								\$186,391
668	Water Resource Conservation	\$0								
670	Bad Debt Expense	\$649,060							\$649,060	
675	Miscellaneous Expenses	\$203,290			\$7,199		\$6,832	\$8,303	\$5,258	\$175,698
699	Taxes	\$0								
	<b>Total Water Utility Expenses</b>	<b>\$23,563,528</b>	<b>\$762,676</b>	<b>\$10,414</b>	<b>\$5,307,102</b>	<b>\$1,372,023</b>	<b>\$3,263,531</b>	<b>\$5,602,139</b>	<b>\$3,653,058</b>	<b>\$3,592,585</b>

**Pumping and Purchased Water Statistics**

2009 a	Water Purchased for Resale (Omit 000's) b	Water Pumped From Plants (Omit 000's) c	Total Water Pumped and Purchased (Omit 000's) d	Water Sold to Customers (Omit 000's) e
			-	
<b>January</b>		858,085.0	858,085.0	586,111.0
<b>February</b>		772,952.0	772,952.0	519,777.0
<b>March</b>		794,390.0	794,390.0	811,018.0
<b>April</b>		759,945.0	759,945.0	531,626.0
<b>May</b>		840,316.0	840,316.0	528,639.0
<b>June</b>		870,368.0	870,368.0	819,314.0
<b>July</b>		897,002.0	897,002.0	567,030.0
<b>August</b>		927,022.0	927,022.0	554,098.0
<b>September</b>		908,153.0	908,153.0	1,015,262.0
<b>October</b>		803,643.0	803,643.0	647,760.0
<b>November</b>		746,324.0	746,324.0	560,143.0
<b>December</b>		767,053.0	767,053.0	923,803.0
<b>Total for year</b>		9,945,253.0	9,945,253.0	8,064,581.0
Maximum gallons pumped by all methods in any one day: (Omit 000's) 9/2/2009				36,188.0
Minimum gallons pumped by all methods in any one day (Omit 000's): 12/25/2009				20,427.0
If water is purchased for resale, indicate the folloinwg: 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		207	5,790
Pendleton County Water District @ US27	000's		119	3,501
City of Walton	000's		542	17,034
Bullock Pen Water District	000's		481	14,444

## Sales for Resale (466)

2009

Line	Company	Gallons(000's)	Avg. Rate (Cents)	Amount
1	Pendleton County Water Dist.	94,550.0	2.97/1,000gals	\$282,427.26
2	City of Walton	174,336.0	2.97/1,000gals	\$518,146.08
3	Bullock Pen Water District	134,358.0	2.97/1,000gals	\$399,844.98
4				
5				
6				
7				
8				
<b>Total</b>		<b>403,244.0</b>		<b>\$1,200,418.32</b>

## WATER STATISTICS

Line	Item	Gallons (000's)
1	<b>WATER PRODUCED, PURCHASED, &amp; DISTRIBUTED</b>	
2	Water Produced	9,945,253.0
3	Water Purchased	
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>9,945,253.0</b>
5		
6	<b>WATER SALES:</b>	
7	Residential	4,597,223.0
8	Commercial	1,417,106.0
9	Industrial	838,435.0
10	Irrigation	
11	Resale	403,244.0
12	Other Sales	808,573
13	<b>TOTAL WATER SALES</b>	<b>8,064,581.0</b>
14		
15	<b>OTHER WATER USED (estimate portions not metered)</b>	
16	Utility/water treatment plant	195,048.0
17	Wastewater plant	
18	System flushing	186,519.0
19	Water main breaks/leaks	183,664.0
20	Storage tank overflow	
21	Fire Department	4,990.0
22	Other (construction, flushing, disinfection, ect.)	4,719.0
23	<b>TOTAL OTHER WATER USED</b>	<b>574,940.0</b>
24		
25	<b>UNACCOUNTED-FOR WATER LOSS:</b>	
26	Line 4 - (Line 13 + Line 23)	1,305,732.0
27		
28	<b>UNACCOUNTED-FOR WATER LOSS PERCENTAGE</b>	
29	Line 26 divided by Line 4	13.13%



## 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 **6,851**; Campbell County **2,828**.

---

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.**

<b>12) Fort Thomas Treatment Plant</b>
1 - 3 million gallons
1 - 3 1/2 million gallons
<b>Taylor Mill Treatment Plant</b>
1 - 3 million gallons
<b>Memorial Parkway Treatment Plant</b>
1 - 1 million gallons
<b>13) September 2, 2009 - 36,188,000gals</b>
<b>14) N/A</b>

Water Storage Facilities  
 Northern Kentucky Water District  
 Updated: 3/29/2010

Attachment 33A

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	1990	184	847		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	1930	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	1930	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 Madlson 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	1959	113	904.0		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	829.0		1017.0				275,000
Main St. Tank	Main St. & US 27	Alexandria	Elevated Tank	1962	152	863.0		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	987.0		1017.0				1,000,000
Rosford Tank	Marion Dr.	Fort Thomas	Elevated Tank	1962	191	987.0		1017.0				300,000
South Newport Tank	Kentucky Drive	Newport	Elevated Tank	1972	155	810.0		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	870.0		1010.0	130.0	110.0		329,000
Claryville Tank	Old St. Road #4	Alexandria	Elevated Tank	2008	152	867.0		1017.0			66	750,000
<b>Total storage owned by NKWSD:</b>											<b>36,554,000</b>	

Northern Kentucky Water District  
 Chlorinators and Sodium Hypochlorite Feeders In System & Location  
 Updated 3/29/2010

Attachment 33 C

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	2	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
Memorial Pky Treatment Plant	4	Sodium Hypochlorite	Watson Marlow	8 GPH

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	9,455	430	HIGH
		2	VT	2005	1250	4160	AUTO	7,000	430	HIGH
		3	VT	2009	1250	4160	AUTO	9,200	430	HIGH
		4	VT	2007	1250	4160	AUTO	9,200	430	HIGH
		5	VT	1999	1250	4160	AUTO	8,400	430	HIGH
		6	VT	2005	1250	4160	AUTO	9,200	430	HIGH
Latonia Ave. and 35th St.	Covington <i>(Const. 1953)</i>	1	HC	2008	75	460	AUTO	900	250	HIGH
		2	HC	2008	75	460	AUTO	900	250	HIGH
Bromley	Bromley	1	VT	1968	60	460	AUTO	500	340	HIGH
		2	VT	1986	75	460	AUTO	700	315	HIGH
		3	VT	1986	75	460	AUTO	700	340	HIGH
Licking River Raw Water Pumping Station	Taylor Mill	1	VT	1990	350	460	AUTO	7640	126	LOW
		2	VT	1971	250	460	AUTO	6250	126	LOW
		3	VT	1993	150	460	AUTO	4900	126	LOW
Taylor Mill Treatment Plant	Taylor Mill	1	VT	1981	600	2300	AUTO	6945	250	HIGH
		2	VT	1994	450	2300	AUTO	8500	145	HIGH
		3	VT	1997	700	2300	AUTO	5600	385	HIGH
		4	VT	2008	1250	2300	AUTO	7700	392	HIGH
		5	VT	1974	1250	2300	AUTO	6945	365	HIGH
		6	VT	1982	600	2300	AUTO	6945	250	HIGH
Dudley Pike 1040 System	Edgewood	1	VT	2009	250	440	AUTO	2500	277	HIGH
		2	VT	2009	250	440	AUTO	2500	277	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	1989	600	460	AUTO	6000	282	HIGH
		6	VT	1990	600	460	AUTO	6000	282	HIGH
		7	VT	1990	600	460	AUTO	6000	282	HIGH
		8	VT	2006	600	460	AUTO	5000	282	HIGH
Richardson Rd.	Independence	1	VT	1981	400	460	AUTO	2100	515	HIGH
		2	VT	2006	400	460	AUTO	2500	515	HIGH
		3	VT	1998	400	460	AUTO	2100	515	HIGH
Hands Pike	Covington	1	VT	1983	75	460	AUTO	500	426	HIGH
		2	VT	2009	75	460	AUTO	500	426	HIGH
West Covington	Covington	1	VC	1996	40	460	AUTO	2000	60	LOW
		2	VC	1987	40	460	AUTO	2000	60	LOW
Bristow Rd. <i>(Peerless Pumps)</i>	Independence	1	VT	2002	75	460	AUTO	2900	65	LOW
		2	VT	2002	75	460	AUTO	2900	65	LOW
		3	VT	2002	75	460	AUTO	2900	65	LOW
Waterworks Rd Pump Stn. <i>Variable Speed</i>	Fort Thomas	1	VT	2000	500	480	AUTO	4200	372	HIGH
		2	VT	2000	500	480	AUTO	4200	372	HIGH
		3	VT	2000	500	480	AUTO	4200	372	HIGH
US 27 10 MGD	670 Alex. Pk. Fort Thomas	1	VT	1990	350	460	AUTO	3500	300	HIGH
		2	VT	1990	350	460	AUTO	3500	300	HIGH
		3	VT	1990	350	460	AUTO	3500	300	HIGH
		4	VT	2006	350	460	AUTO	3500	308	HIGH
		5	VT	2006	350	460	AUTO	3500	308	HIGH
		6	VT	2006	350	460	AUTO	3500	308	HIGH
Ripple Creek	Cold Spring	1	VC	1991	75	460	AUTO	2050	100	LOW
		2	VC	2009	75	460	AUTO	2050	100	LOW
		3	VC	2008	75	460	AUTO	2500	90	LOW
Ohio River Raw Water Pumping Station #2 <i>(Feeds MPTP)</i>	Fort Thomas	1	VT	1985	800	2400	AUTO	6000	400	HIGH
		2	VT	2003	800	2400	AUTO	6000	400	HIGH
		3	VT	2002	600	2400	AUTO	5500	380	HIGH
Memorial Parkway Treatment Plant Raw Water Pumps	Fort Thomas	1	VC	2008	75	460	AUTO	3472	64	LOW
		2	VC	2008	200	460	AUTO	6944	64	LOW
		3	VC	2008	200	460	AUTO	6944	64	LOW
Carothers Rd. Pump Stn.	Newport	1	VT	1996	150	440	AUTO	1800	263	HIGH
		2	VT	1996	150	440	AUTO	1800	263	HIGH

**Pipe Inventory**  
*Length and Diameter by Material*

<i>Pipe Material</i>	<i>Diameter, inches</i>	<i>Length, feet</i>	<i>Length, Miles</i>
Asbestos Cement	6.00	4,663.57	0.88
C900 PVC	6.00	7,939.69	1.50
C900 PVC	8.00	41,839.34	7.92
C900 PVC	12.00	1,248.76	0.24
Cast Iron	0.75	933.70	0.18
Cast Iron	1.00	896.99	0.17
Cast Iron	2.00	20,890.26	3.96
Cast Iron	3.00	1,588.24	0.30
Cast Iron	4.00	299,595.30	56.74
Cast Iron	6.00	1,133,138.93	214.61
Cast Iron	8.00	258,695.45	49.00
Cast Iron	10.00	71,726.81	13.58
Cast Iron	12.00	199,110.34	37.71
Cast Iron	16.00	41,319.99	7.83
Cast Iron	18.00	107.61	0.02
Cast Iron	20.00	76,848.17	14.55
Cast Iron	24.00	16,850.60	3.19
Cast Iron	30.00	11,966.04	2.27
Cast Iron	36.00	85.82	0.02
Concrete	8.00	20.00	0.00
Concrete	16.00	16,995.70	3.22
Concrete	20.00	14,216.67	2.69
Concrete	24.00	5,317.80	1.01
Concrete	30.00	176.97	0.03
Concrete	36.00	42,284.97	8.01
Copper	1.00	1,907.36	0.36
Copper	1.50	909.84	0.17
Copper	2.00	4,541.51	0.86
Ductile Iron	2.00	76.88	0.01
Ductile Iron	4.00	430.42	0.08
Ductile Iron	6.00	22,578.48	4.28
Ductile Iron	8.00	47,109.78	8.92
Ductile Iron	10.00	16,016.00	3.03
Ductile Iron	12.00	29,706.45	5.63
Ductile Iron	16.00	18,718.41	3.55
Ductile Iron	20.00	11,372.17	2.15
Ductile Iron	24.00	28,915.28	5.48
Lead	0.75	377.67	0.07
MS	1.00	5.48	0.00
Polyethylene	2.00	20,614.14	3.90
PVC	1.00	175.15	0.03
PVC	1.50	1,414.20	0.27
PVC	2.00	45,726.64	8.66
PVC	3.00	61,246.95	11.60
PVC	4.00	2,069.96	0.39
PVC	6.00	119,312.07	22.60
PVC	8.00	645,882.11	122.33
PVC	12.00	24,502.91	4.64

## Pipe Inventory

*Length and Diameter by Material*

<i>Pipe Material</i>	<i>Diameter, inches</i>	<i>Length, feet</i>	<i>Length, Miles</i>
PVC	16.00	2,905.34	0.55
Reinforced Concrete	16.00	951.01	0.18
Steel	0.75	248.64	0.05
Steel	1.00	551.98	0.10
Steel	1.50	332.35	0.06
Steel	2.00	611.04	0.12
Steel	4.00	143.77	0.03
Steel	20.00	725.20	0.14
Steel	24.00	20,764.53	3.93
Transite	2.00	1,481.79	0.28
Transite	3.00	3,078.51	0.58
Transite	4.00	33,495.71	6.34
Transite	6.00	88,834.74	16.82
Transite	8.00	8,472.49	1.60
Unwrapped Ductile Iron	0.75	373.10	0.07
Unwrapped Ductile Iron	1.00	276.83	0.05
Unwrapped Ductile Iron	1.50	838.02	0.16
Unwrapped Ductile Iron	2.00	21,474.93	4.07
Unwrapped Ductile Iron	3.00	28,853.12	5.46
Unwrapped Ductile Iron	4.00	76,208.07	14.43
Unwrapped Ductile Iron	6.00	785,583.09	148.78
Unwrapped Ductile Iron	8.00	529,904.38	100.36
Unwrapped Ductile Iron	10.00	29,770.90	5.64
Unwrapped Ductile Iron	12.00	297,412.83	56.33
Unwrapped Ductile Iron	14.00	1,212.45	0.23
Unwrapped Ductile Iron	16.00	113,612.22	21.52
Unwrapped Ductile Iron	18.00	510.49	0.10
Unwrapped Ductile Iron	20.00	25,495.37	4.83
Unwrapped Ductile Iron	24.00	35,120.43	6.65
Unwrapped Ductile Iron	30.00	20,823.73	3.94
Unwrapped Ductile Iron	36.00	8,459.76	1.60
Unwrapped Ductile Iron	42.00	4,259.34	0.81
Wrapped Ductile Iron	2.00	3,420.60	0.65
Wrapped Ductile Iron	3.00	46.54	0.01
Wrapped Ductile Iron	4.00	24,543.30	4.65
Wrapped Ductile Iron	6.00	105,916.46	20.06
Wrapped Ductile Iron	8.00	512,069.51	96.98
Wrapped Ductile Iron	10.00	2,221.38	0.42
Wrapped Ductile Iron	12.00	245,983.16	46.59
Wrapped Ductile Iron	16.00	93,811.54	17.77
Wrapped Ductile Iron	18.00	585.87	0.11
Wrapped Ductile Iron	20.00	14,233.43	2.70
Wrapped Ductile Iron	24.00	42,682.78	8.08
Wrapped Ductile Iron	30.00	1,026.02	0.19
Wrapped Ductile Iron	36.00	10,070.64	1.91
Wrapped Ductile Iron	42.00	14,063.43	2.66
<b>Total:</b>		<b>6,585,528.43</b>	<b>1247.26</b>

# OATH

Common wealth of Kentucky );  
County of Kenton ); SS:

Jack Bragg, CPA makes oath and says  
that he is Vice President of Finance of  
Northern Kentucky Water District ;

that it is his duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky, effective during the said period; that he has carefully examined the said report and to the best of his knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he believes that all other statements of fact contained in the said report are true; and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

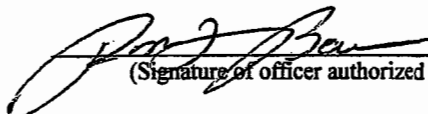
January 1, 2009 to and including December 31, 2009

  
\_\_\_\_\_  
Signature of official

Subscribed and sworn to before me, a NOTARY PUBLIC in and for the  
State and County above named, this 30 day of March, 2010.

(Apply Seal Here)

My commission expires: 5-9-2011

  
\_\_\_\_\_  
(Signature of officer authorized to administer oath)



Northern Kentucky Water District Schedule of Outstanding Debt As of April 30, 2010	
Description	Outstanding Amount
1997	\$1,855,000.00
1998	\$8,430,000.00
2000	\$2,054,000.00
2001	\$14,520,000.00
2002A	\$42,440,000.00
2002B	\$5,840,000.00
2003A	\$1,360,000.00
2003B	\$24,110,000.00
2003C	\$14,995,000.00
2004	\$8,735,000.00
2006	\$26,455,000.00
2009	\$27,645,000.00
Total Bonds	\$178,439,000.00
Notes	
Taylor Mill purchase note	\$1,450,000.00
Deferred Note Payable	\$100,000.00
KIA F06-03 MPTP Project	\$3,785,980.00
KIA F08-01 Capital Projects	\$2,556,471.00
KIA F08-07 AMR Project	\$4,496,617.00
Total Notes Payable	\$12,389,068.00
Total Debt	\$190,828,068.00



<b>Financial Statement Snapshot</b>					
<b>May Board Meeting</b>					
<b>April 2010 Results</b>					
<b>Current Period Totals</b>					
<b>Section 1</b>	<b>2009</b>	<b>2010</b>	<b>2010 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Total Revenues	\$2,919,500	\$3,010,599	\$3,181,871	3.12%	-5.38%
Total O&M	\$2,082,732	\$1,870,932	\$1,898,467	-10.17%	-1.45%
<b>YTD Period Totals</b>					
<b>Section 2</b>	<b>2009</b>	<b>2010</b>	<b>2010 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Total Revenues	\$13,106,390	\$13,043,384	\$13,483,664	-0.48%	-3.27%
Total O&M	\$8,284,739	\$7,800,340	\$8,137,112	-5.85%	-4.14%
<b>Detail</b>					
<b>Current Period</b>					
<b>Section 3</b>	<b>2009</b>	<b>2010</b>	<b>2010 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Water Sales	\$2,709,468	\$2,737,991	\$2,878,549	1.05%	-4.88%
Forfeited Discounts	\$54,498	\$72,067	\$55,860	32.24%	29.01%
Rents Water Property	\$39,354	\$41,843	\$40,000	6.32%	4.61%
Other Water Revenue	\$46,235	\$19,930	\$47,857	-56.89%	-58.36%
Interest Income	\$7,119	\$87,864	\$95,468	1134.22%	-7.96%
Miscellaneous	\$26,277	\$14,355	\$27,588	-45.37%	-47.97%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues Current</b>	<b>\$2,919,500</b>	<b>\$3,010,599</b>	<b>\$3,181,871</b>	<b>3.12%</b>	<b>-5.38%</b>
<b>YTD</b>					
<b>Section 4</b>	<b>2009</b>	<b>2010</b>	<b>2010 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Water Sales	\$12,186,399	\$11,886,587	\$12,381,041	-2.46%	-3.99%
Forfeited Discounts	\$255,097	\$240,606	\$261,474	-5.68%	-7.98%
Rents Water Property	\$137,359	\$179,887	\$138,000	30.96%	30.35%
Other Water Revenue	\$120,240	\$86,385	\$123,815	-28.16%	-30.23%
Interest Income	\$217,517	\$409,925	\$386,323	88.46%	6.11%
Miscellaneous	\$43,582	\$93,798	\$46,815	115.22%	100.36%
Transfer Boone Florence	\$146,196	\$146,196	\$146,196	0.00%	0.00%
<b>Total Revenues YTD</b>	<b>\$13,106,390</b>	<b>\$13,043,384</b>	<b>\$13,483,664</b>	<b>-0.48%</b>	<b>-3.27%</b>



May Board Meeting

April 2010 Results

**Financial Statement Snapshot**

**Detailed Expenses O&M Current**

**Detail**

**Section 5**

**Current Period**

	<b>2009</b>	<b>2010</b>	<b>2010 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Salaries & Wages	\$815,830	\$711,578	\$642,684	-12.78%	10.72%
Employee Pensions & Benefits	\$276,018	\$312,151	\$306,031	13.09%	2.00%
Taxes Other	\$47,952	\$51,444	\$54,738	7.28%	-6.02%
Purchased Power	\$205,837	\$186,276	\$201,962	-9.50%	-7.77%
Chemicals	\$162,741	\$99,203	\$160,038	-39.04%	-38.01%
Materials & Supplies	\$155,886	\$157,519	\$147,335	1.05%	6.91%
Contractual Services	\$286,694	\$291,867	\$259,918	1.80%	12.29%
Transportation	\$42,298	\$14,745	\$38,017	-65.14%	-61.21%
Insurance	\$41,243	\$37,176	\$45,076	-9.86%	-17.53%
Advertising	\$0	\$0	\$0	0.00%	#DIV/0!
Bad Debt Expense	\$25,360	-\$2,270	\$21,490	-108.95%	-110.56%
Miscellaneous	\$7,432	\$2,759	\$12,523	-62.88%	-77.97%
Regulatory Commission	\$15,441	\$8,484	\$8,655	-45.06%	-1.98%
<b>Total O&amp;M Expenses Current</b>	<b>\$2,082,732</b>	<b>\$1,870,932</b>	<b>\$1,898,467</b>	<b>-10.17%</b>	<b>-1.45%</b>

**Detailed Expenses O&M YTD**

**Detail**

**Section 6**

**YTD**

	<b>2009</b>	<b>2010</b>	<b>2010 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Salaries & Wages	\$2,930,765	\$2,814,792	\$2,674,461	-3.96%	5.25%
Employee Pensions & Benefits	\$1,085,473	\$1,225,641	\$1,220,692	12.91%	0.41%
Taxes Other	\$199,428	\$201,934	\$229,371	1.26%	-11.96%
Purchased Power	\$913,880	\$831,106	\$888,598	-9.06%	-6.47%
Chemicals	\$735,555	\$568,583	\$721,248	-22.70%	-21.17%
Materials & Supplies	\$689,789	\$637,797	\$792,396	-7.54%	-19.51%
Contractual Services	\$1,126,786	\$1,034,363	\$1,056,329	-8.20%	-2.08%
Transportation	\$134,591	\$156,830	\$124,405	16.52%	26.06%
Insurance	\$168,499	\$160,254	\$183,586	-4.89%	-12.71%
Advertising	\$13,027	\$10,080	\$9,088	-22.62%	-9.84%
Bad Debt Expense	\$208,953	\$106,831	\$177,063	-48.87%	-39.66%
Miscellaneous	\$16,234	\$18,069	\$25,255	11.30%	-28.45%
Regulatory Commission	\$61,759	\$34,060	\$34,620	-44.85%	-1.62%
<b>Total O&amp;M Expenses YTD</b>	<b>\$8,284,739</b>	<b>\$7,800,340</b>	<b>\$8,137,112</b>	<b>-5.85%</b>	<b>-4.14%</b>



**May Board Meeting  
April 2010 Results**

**Debt Service Section 8**

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>February 1 Payment</b>	<b>\$6,595,000</b>	<b>\$4,155,854</b>	<b>\$10,750,854</b>
<b>May 1 Payment</b>	<b>\$31,000</b>	<b>\$52,125</b>	<b>\$83,125</b>
<b>June 1 Payment</b>	<b>\$252,288</b>	<b>\$147,848</b>	<b>\$400,136</b>
<b>August 1 Payment</b>	<b>\$0</b>	<b>\$4,030,756</b>	<b>\$4,030,756</b>
<b>November 1 Payment</b>	<b>\$0</b>	<b>\$51,350</b>	<b>\$51,350</b>
<b>December 1 Payment</b>	<b><u>\$78,448</u></b>	<b><u>\$178,766</u></b>	<b><u>\$257,214</u></b>
<b>Total Debt Service for 2009</b>	<b><u>\$6,956,736</u></b>	<b><u>\$8,616,699</u></b>	<b><u>\$15,573,435</u></b>

**Financial Summary Section 9**

**Compare Actual YTD to 12 Month Budgeted Amounts**

	<b>YTD 2010</b>	<b>2010 Annual Budget</b>
Total Income	<b>\$13,043,384</b>	<b>\$42,074,054</b>
Total O&M	<b>\$7,800,340</b>	<b>\$24,171,018</b>
Transfer to Debt Service	<b>\$5,200,000</b>	<b>\$14,977,908</b>
Available for Operating Capital	<b>\$43,044</b>	<b>\$2,925,128</b>

**Debt Service Coverage  
Section 10**

	<b>Projected YTD 2010</b>	<b>2010 Annual Budget</b>
Coverage Ratio Estimated	1.20	1.20



**Balance Sheet**  
**As of April 30, 2010**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$14,417,457	\$10,321,189
Accrued Interest Receivable	\$59,349	\$0
Accounts Receivable Customers	\$3,447,185	\$3,377,965
Accounts Receivable Unbilled Customers	\$4,700,000	\$4,700,000
Accounts Receivable Other	\$54,065	\$43,450
Assessments Receivable	\$87,322	\$82,711
 Inventory Supplies for New Installation and Maintenance, at Cost	 \$1,202,049	 \$1,272,525
 Prepaid Expenses	 <u>\$345,178</u>	 <u>\$166,829</u>
 <b>Total Current Assets</b>	 <b>\$24,312,605</b>	 <b>\$19,964,669</b>
<b>Restricted Assets</b>		
Bond Proceeds Fund	\$25,276,115	\$13,446,106
Debt Service Reserve Account	\$16,745,202	\$15,637,465
Debt Service Account	\$4,663,466	\$4,390,730
Improvement, Repair, & Replacement	\$8,949,737	\$1,217,014
Boone/Florence Settlement Account	<u>\$2,000,104</u>	<u>\$2,429,302</u>
 <b>Total Restricted Assets</b>	 <b>\$57,634,624</b>	 <b>\$37,120,617</b>
<b>Non Current Assets</b>		
Miscellaneous Deferred Charges	\$8,065,601	\$9,043,214
<b>Capital Assets:</b>		
Land, System, Buildings, and Equipment	\$315,199,036	\$289,935,229
Construction in Progress	\$40,090,878	\$44,530,175
 Total Capital Assets before Accumulated Depreciation	 \$355,289,914	 \$334,465,404
Less: Accumulated Depreciation	<u>(\$79,638,578)</u>	<u>(\$72,027,832)</u>
 Capital Assets Net of Accumulated Depreciation	 \$275,651,336	 \$262,437,572
 <b>Total Noncurrent Assets</b>	 <b>\$283,716,937</b>	 <b>\$271,480,786</b>
 <b>Total Assets</b>	 <b><u>\$365,664,166</u></b>	 <b><u>\$328,566,072</u></b>



**Balance Sheet**  
**As of April 30, 2010**

<b>Liabilities and Retained Earnings</b>	<b>2010</b>	<b>2009</b>
<b>Current Liabilities</b>		
Current Portion of Long Term Debt	\$7,723,036	\$6,898,548
Accounts Payable	\$1,574,991	\$1,668,256
Accrued Payroll & Liabilities	\$349,153	\$360,453
Other Accrued Liabilities	<u>\$86,470</u>	<u>\$85,085</u>
<b>Total Current Liabilities</b>	<b>\$9,733,650</b>	<b>\$9,012,342</b>
<b>Current Liabilities From Restricted Assets</b>		
Accounts Payable	\$1,354,646	\$652,439
Accrued Interest Payable	<u>\$2,413,799</u>	<u>\$2,008,573</u>
<b>Total Current Liabilities From Restricted Assets</b>	<b>\$3,768,445</b>	<b>\$2,661,012</b>
<b>Long Term Debt</b>		
Long Term Portion of Bonded Indebtedness	\$182,272,332	\$182,278,599
Bond Anticipation Notes Payable	\$29,160,000	\$0
Note Payable-Taylor Mill Purchase	\$1,275,000	\$1,450,000
Deferred Note Payable	<u>\$100,000</u>	<u>\$100,000</u>
<b>Total Long Term Debt</b>	<b>\$212,807,332</b>	<b>\$183,828,599</b>
<b>Total Liabilities</b>	<b>\$226,309,427</b>	<b>\$195,501,953</b>
<b>Retained Earnings</b>	<b><u>\$139,354,739</u></b>	<b><u>\$133,064,119</u></b>
<b>Total Liabilites and Retained Earnings</b>	<b><u>\$365,664,166</u></b>	<b><u>\$328,566,072</u></b>



**Income and Expense Report Summary  
For the Four Months ending April 30, 2010**

<b>Current Period</b>	<b>April 2010</b>	<b>April 2009</b>	<b>April Budget</b>	<b>Variance Over (Under) %</b>
Total Income	\$3,010,599	\$2,919,500	\$3,181,871	-5.4%
Total O&M Expenses	\$1,870,932	\$2,082,732	\$1,898,467	-1.5%
Transfer to Debt Service	\$1,300,000	\$1,222,000	\$1,300,000	0.0%
Available for Transfer to Operating Capital	(\$160,333)	(\$385,232)	(\$16,596)	866.1%

<b>Year to Date</b>	<b>YTD 2010</b>	<b>YTD 2009</b>	<b>YTD Budget</b>	<b>Variance Over (Under) %</b>	<b>2009 Annual Budget</b>
Total Income	\$13,043,384	\$13,106,390	\$13,483,664	-3.3%	\$42,074,054
Total O&M Expenses	\$7,800,340	\$8,284,739	\$8,137,112	-4.1%	\$24,171,018
Transfer to Debt Service	\$5,200,000	\$4,888,000	\$5,200,000	0.0%	\$14,977,908
Available for Transfer to Operating Capital	\$43,044	(\$66,349)	\$146,552	-70.6%	\$2,925,128



**Income and Expenses Report-Detail  
For the Four Months ending April 30, 2010**

	April 2010	April 2009	April Budget	Variance Over (Under)	YTD 2010	YTD 2009	YTD Budget	Variance Over (Under)
<b>Operating Income</b>								
Water Sales	\$2,737,991	\$2,709,468	\$2,878,549	-4.9%	\$11,886,587	\$12,186,399	\$12,381,041	-4.0%
Forfeited Discounts	\$72,067	\$54,498	\$55,860	29.0%	\$240,606	\$255,097	\$261,474	-8.0%
Rents from Water Property	\$41,843	\$39,354	\$40,000	4.6%	\$179,887	\$137,359	\$138,000	30.4%
Other Water Revenues	\$19,930	\$46,235	\$47,857	-58.4%	\$86,385	\$120,240	\$123,815	-30.2%
<b>Total Operating Income</b>	<b>\$2,871,831</b>	<b>\$2,849,555</b>	<b>\$3,022,266</b>	<b>-5.0%</b>	<b>\$12,393,465</b>	<b>\$12,699,095</b>	<b>\$12,904,330</b>	<b>-4.0%</b>
<b>Non Operating Income</b>								
Interest Income	\$87,864	\$7,119	\$95,468	-8.0%	\$409,925	\$217,517	\$386,323	6.1%
Miscellaneous	\$14,355	\$26,277	\$27,588	-48.0%	\$93,798	\$43,582	\$46,815	100.4%
<b>Total Non Operating Income</b>	<b>\$102,219</b>	<b>\$33,396</b>	<b>\$123,056</b>	<b>-16.9%</b>	<b>\$503,723</b>	<b>\$261,099</b>	<b>\$433,138</b>	<b>16.3%</b>
Boone Florence Settlement Transfer	\$36,549	\$36,549	\$36,549	0.0%	\$146,196	\$146,196	\$146,196	0.0%
<b>Total Income</b>	<b>\$3,010,599</b>	<b>\$2,919,500</b>	<b>\$3,181,871</b>	<b>-5.4%</b>	<b>\$13,043,384</b>	<b>\$13,106,390</b>	<b>\$13,483,664</b>	<b>-3.3%</b>
<b>O&amp;M Expenses</b>								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$759,005	\$847,145	\$824,923	-8.0%	\$3,338,437	\$3,506,867	\$3,439,814	-2.9%
Engineering & Distribution	\$555,950	\$509,275	\$529,137	5.1%	\$2,229,114	\$2,151,163	\$2,206,847	1.0%
Customer Service	\$271,161	\$276,484	\$261,015	3.9%	\$1,158,544	\$1,252,838	\$1,304,126	-11.2%
Administration	\$284,816	\$449,828	\$283,392	0.5%	\$1,074,245	\$1,373,871	\$1,186,325	-9.4%
<b>Total O&amp;M Expenses</b>	<b>\$1,870,932</b>	<b>\$2,082,732</b>	<b>\$1,898,467</b>	<b>-1.5%</b>	<b>\$7,800,340</b>	<b>\$8,284,739</b>	<b>\$8,137,112</b>	<b>-4.1%</b>
Transfer to Debt Service	\$1,300,000	\$1,222,000	\$1,300,000	0.0%	\$5,200,000	\$4,888,000	\$5,200,000	0.0%
<b>Total Expenses</b>	<b>\$3,170,932</b>	<b>\$3,304,732</b>	<b>\$3,198,467</b>	<b>-0.9%</b>	<b>\$13,000,340</b>	<b>\$13,172,739</b>	<b>\$13,337,112</b>	<b>-2.5%</b>
<b>Avail. to Transfer to Oper. Capital</b>	<b><u>(\$160,333)</u></b>	<b><u>(\$385,232)</u></b>	<b><u>(\$16,596)</u></b>	<b><u>866.1%</u></b>	<b><u>\$43,044</u></b>	<b><u>(\$66,349)</u></b>	<b><u>\$146,552</u></b>	<b><u>-70.6%</u></b>





**Expense Report By Division Actual to Budget  
For the Four Months ending April 30, 2010**

<b>Division</b>	<b>April Actual</b>	<b>April Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2010 Budget 12 Months</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$759,005	\$824,923	-8.0%	\$3,338,437	\$3,439,814	-2.9%	\$10,178,850	
Engineering & Distribution	\$555,950	\$529,137	5.1%	\$2,229,114	\$2,206,847	1.0%	\$6,840,047	
Customer Service	\$271,161	\$261,015	3.9%	\$1,158,544	\$1,304,126	-11.2%	\$3,747,375	Timing of bad debt expense
Administration	\$284,816	\$283,392	0.5%	\$1,074,245	\$1,186,325	-9.4%	\$3,404,745	
<b>Total O&amp;M</b>	<b><u>\$1,870,932</u></b>	<b><u>\$1,898,467</u></b>	<b><u>-1.5%</u></b>	<b><u>\$7,800,340</u></b>	<b><u>\$8,137,112</u></b>	<b><u>-4.1%</u></b>	<b><u>\$24,171,017</u></b>	



**Expense Report By Department Actual to Budget  
For the Four Months ending April 30, 2010**

<b>Department</b>	<b>April Actual</b>	<b>April Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2010 Budget 12 Months</b>	<b>Explanation</b>
<b>Source of Supply</b>								
Licking River Pump Station	\$5,782	\$3,789	52.6%	\$22,304	\$15,977	39.6%	\$60,000	
Ohio River Pump Station #1	\$41,120	\$58,530	-29.7%	\$168,341	\$248,943	-32.4%	\$712,000	
Ohio River Pump Station #2	\$5,670	\$4,295	32.0%	\$22,992	\$17,616	30.5%	\$56,500	
<b>Total Source of Supply</b>	<b>\$52,572</b>	<b>\$66,614</b>	<b>-21.1%</b>	<b>\$213,637</b>	<b>\$282,536</b>	<b>-24.4%</b>	<b>\$828,500</b>	
<b>Water Quality</b>								
Ft. Thomas Treatment Plant	\$245,991	\$260,842	-5.7%	\$1,105,247	\$1,248,294	-11.5%	\$3,298,772	
Taylor Mill Treatment plant	\$50,888	\$65,550	-22.4%	\$287,558	\$209,751	37.1%	\$761,988	Chemical deliveries
Memorial Pky Treatment Plant	\$67,071	\$87,452	-23.3%	\$327,031	\$328,612	-0.5%	\$962,865	
Laboratory	\$67,216	\$71,458	-5.9%	\$277,501	\$288,258	-3.7%	\$844,468	
Instrumentation	\$41,057	\$38,439	6.8%	\$175,008	\$174,775	0.1%	\$578,060	
Sludge	\$23,035	\$12,061	91.0%	\$65,658	\$35,972	82.5%	\$132,500	
<b>Total Water Quality</b>	<b>\$495,258</b>	<b>\$535,802</b>	<b>-7.6%</b>	<b>\$2,238,003</b>	<b>\$2,285,662</b>	<b>-2.1%</b>	<b>\$6,578,653</b>	
<b>Total Pumping &amp; Storage</b>	<b>\$211,175</b>	<b>\$222,507</b>	<b>-5.1%</b>	<b>\$886,797</b>	<b>\$871,616</b>	<b>1.7%</b>	<b>\$2,771,697</b>	
<b>Total SOS, WQ, P&amp;S</b>	<b>\$759,005</b>	<b>\$824,923</b>	<b>-8.0%</b>	<b>\$3,338,437</b>	<b>\$3,439,814</b>	<b>-2.9%</b>	<b>\$10,178,850</b>	



**Expense Report By Department Actual to Budget  
For the Four Months ending April 30, 2010**

<b>Department</b>	<b>April Actual</b>	<b>April Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2010 Budget 12 Months</b>	<b>Explanation</b>
<b>Engineering &amp; Distribution</b>								
Engineering	\$132,278	\$123,732	6.9%	\$549,691	\$515,333	6.7%	\$1,595,129	
Distribution	\$414,613	\$390,180	6.3%	\$1,666,070	\$1,667,043	-0.1%	\$5,119,389	
Flushing	\$9,059	\$15,225	-40.5%	\$13,353	\$24,471	-45.4%	\$125,529	Expense classification
<b>Total Engineering &amp; Distr.</b>	<b>\$555,950</b>	<b>\$529,137</b>	<b>5.1%</b>	<b>\$2,229,114</b>	<b>\$2,206,847</b>	<b>1.0%</b>	<b>\$6,840,047</b>	
<b>Customer Service</b>								
Field Service	\$67,940	\$68,410	-0.7%	\$284,303	\$280,556	1.3%	\$900,935	
Meter Shop	\$30,589	\$26,882	13.8%	\$121,795	\$141,532	-13.9%	\$411,082	
Courier/Maintenance	\$4,893	\$6,573	-25.6%	\$21,562	\$25,844	-16.6%	\$60,382	
Account Service	\$145,223	\$118,639	22.4%	\$524,795	\$596,511	-12.0%	\$1,605,973	
Meter Reading	\$21,366	\$15,494	37.9%	\$82,615	\$69,001	19.7%	\$173,803	
Other	\$1,150	\$25,017	-95.4%	\$123,474	\$190,682	-35.2%	\$595,200	Recovery of bad debt
<b>Total Customer Service</b>	<b>\$271,161</b>	<b>\$261,015</b>	<b>3.9%</b>	<b>\$1,158,544</b>	<b>\$1,304,126</b>	<b>-11.2%</b>	<b>\$3,747,375</b>	



**Expense Report By Department Actual to Budget  
For the Four Months ending April 30, 2010**

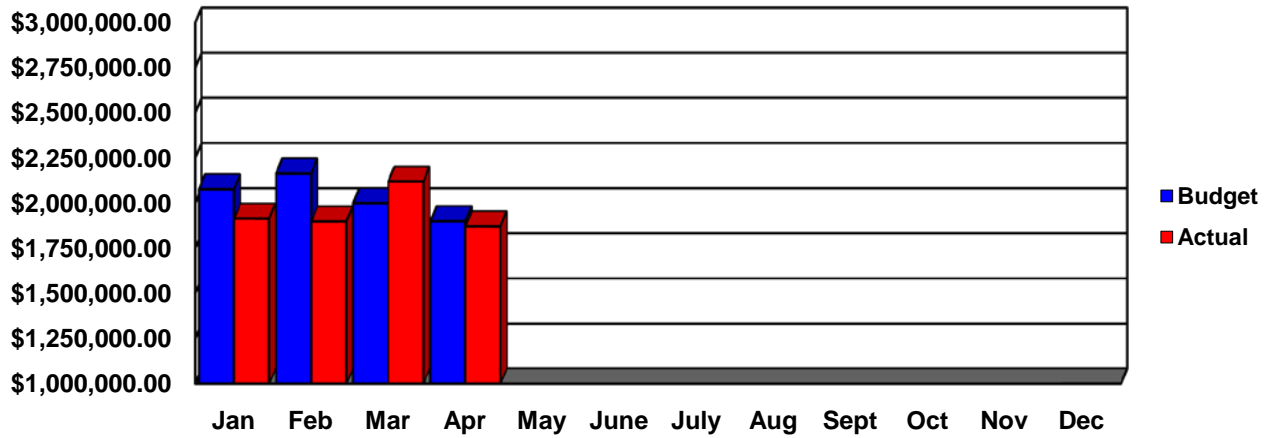
<b>Department</b>	<b>April Actual</b>	<b>April Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2010 Budget 12 Months</b>	<b>Explanation</b>
<b>Administration</b>								
Executive Management	\$39,452	\$46,254	-14.7%	\$167,917	\$186,349	-9.9%	\$585,558	
Board of Commissioners	\$7,210	\$11,272	-36.0%	\$40,166	\$47,292	-15.1%	\$140,003	
Accounting	\$33,580	\$28,468	18.0%	\$112,446	\$100,074	12.4%	\$225,820	
H.R.-Information Systems	\$95,805	\$129,324	-25.9%	\$418,821	\$516,829	-19.0%	\$1,590,829	
Other	\$108,769	\$68,074	59.8%	\$334,895	\$335,781	-0.3%	\$862,535	Fuel Card Allocation not complete
<b>Total Administration</b>	<b>\$284,816</b>	<b>\$283,392</b>	<b>0.5%</b>	<b>\$1,074,245</b>	<b>\$1,186,325</b>	<b>-9.4%</b>	<b>\$3,404,745</b>	
<b>Total O&amp;M</b>	<b>\$1,870,932</b>	<b>\$1,898,467</b>	<b>-1.5%</b>	<b>\$7,800,340</b>	<b>\$8,137,112</b>	<b>-4.1%</b>	<b>\$24,171,017</b>	



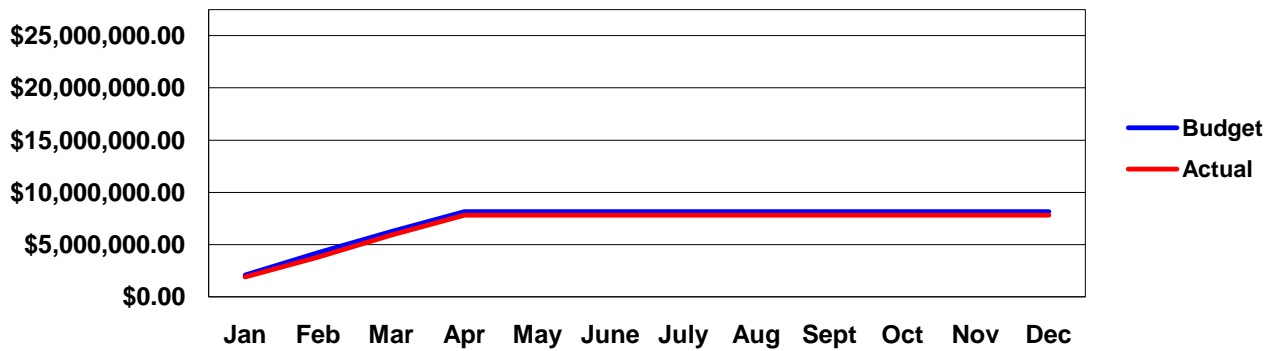
**Expense Report By Account Actual to Budget  
For the Four Months ending April 30, 2010**

<b>Account</b>	<b>April Actual</b>	<b>April Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$711,578	\$642,684	10.7%	\$2,814,792	\$2,674,461	5.2%	
Employee Pensions & Benefits	\$312,151	\$306,031	2.0%	\$1,225,641	\$1,220,692	0.4%	
Taxes Other Than Income Taxes	\$51,444	\$54,738	-6.0%	\$201,934	\$229,371	-12.0%	
Purchased Power	\$186,276	\$201,962	-7.8%	\$831,106	\$888,598	-6.5%	
Chemicals	\$99,203	\$160,038	-38.0%	\$568,583	\$721,248	-21.2%	Timing of deliveries, general price stabilization
Materials & Supplies	\$157,519	\$147,335	6.9%	\$637,797	\$792,396	-19.5%	
Contractual Services	\$291,867	\$259,918	12.3%	\$1,034,363	\$1,056,329	-2.1%	
Transportation	\$14,745	\$38,017	-61.2%	\$156,830	\$124,405	26.1%	2009 prices lower & timing of diesel deliveries
Insurance	\$37,176	\$45,076	-17.5%	\$160,254	\$183,586	-12.7%	
Advertising	\$0	\$0	0.0%	\$10,080	\$9,088	10.9%	
Bad Debt Expense	(\$2,270)	\$21,490	-110.6%	\$106,831	\$177,063	-39.7%	Recoveries in 2010
Miscellaneous	\$2,759	\$12,523	-78.0%	\$18,069	\$25,255	-28.5%	
Regulatory Commission Assessment	\$8,484	\$8,655	-2.0%	\$34,060	\$34,620	-1.6%	
<b>Total O&amp;M Expenses</b>	<b><u>\$1,870,932</u></b>	<b><u>\$1,898,467</u></b>	<b><u>-1.5%</u></b>	<b><u>\$7,800,340</u></b>	<b><u>\$8,137,112</u></b>	<b><u>-4.1%</u></b>	

## NKWD O&M Monthly Comparison 2010 Budget to Actual



## NKWD O&M YTD Trending 2010 - Budget To Actual

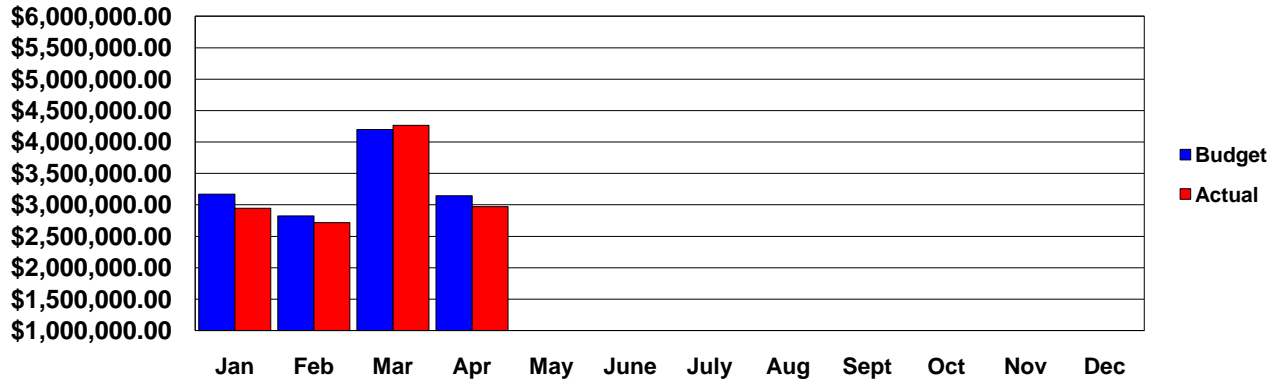




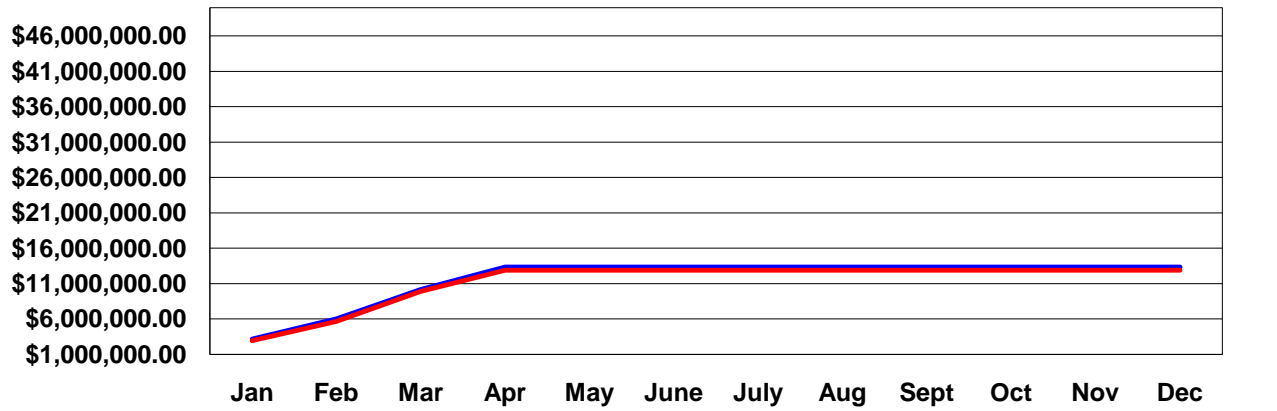
**Income Report Actual to Projected  
For the Four Months ending April 30, 2010**

<b>Description</b>	<b>April Actual</b>	<b>April Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Water Sales	\$2,737,991	\$2,878,549	-4.9%	\$11,886,587	\$12,381,041	-4.0%	Timing of billing cycles/weather patterns
Forfeited Discounts	\$72,067	\$55,860	29.0%	\$240,606	\$261,474	-8.0%	
Rents from Water Property	\$41,843	\$40,000	4.6%	\$179,887	\$138,000	30.4%	Timing of rents received
Other Water Revenues	\$19,930	\$47,857	-58.4%	\$86,385	\$123,815	-30.2%	
<b>Total Operating Revenues</b>	<b>\$2,871,831</b>	<b>\$3,022,266</b>	<b>-5.0%</b>	<b>\$12,393,465</b>	<b>\$12,904,330</b>	<b>-4.0%</b>	
<b>Non Operating Income</b>							
Interest Income	\$87,864	\$95,468	-8.0%	\$409,925	\$386,323	6.1%	Increased deposits
Miscellaneous	\$14,355	\$27,588	-48.0%	\$93,798	\$46,815	100.4%	KDOT reimbursement on closed project
<b>Total Non Operating Income</b>	<b>\$102,219</b>	<b>\$123,056</b>	<b>-16.9%</b>	<b>\$503,723</b>	<b>\$433,138</b>	<b>16.3%</b>	
<b>Total Income</b>	<b><u>\$2,974,050</u></b>	<b><u>\$3,145,322</u></b>	<b><u>-5.4%</u></b>	<b><u>\$12,897,188</u></b>	<b><u>\$13,337,468</u></b>	<b><u>-3.3%</u></b>	

**NKWD**  
**Revenue by Month 2010 - Budget to Actual**



**NKWD**  
**Revenue Trending 2010 - Budget To Actual**







**Expense Report By Division Actual to Actual  
For the Four Months ending April 30, 2010**

<b>Division</b>	<b>April 2010</b>	<b>April 2009</b>	<b>Variance Over (Under)</b>	<b>YTD 2010</b>	<b>YTD 2009</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$759,005	\$847,145	-10.4%	\$3,338,437	\$3,506,867	-4.8%	
Engineering & Distribution	\$555,950	\$509,275	9.2%	\$2,229,114	\$2,151,163	3.6%	
Customer Service	\$271,161	\$276,484	-1.9%	\$1,158,544	\$1,252,838	-7.5%	
Administration	\$284,816	\$449,828	-36.7%	\$1,074,245	\$1,373,871	-21.8%	
<b>Total O&amp;M</b>	<b><u>\$1,870,932</u></b>	<b><u>\$2,082,732</u></b>	<b><u>-10.2%</u></b>	<b><u>\$7,800,340</u></b>	<b><u>\$8,284,739</u></b>	<b><u>-5.8%</u></b>	

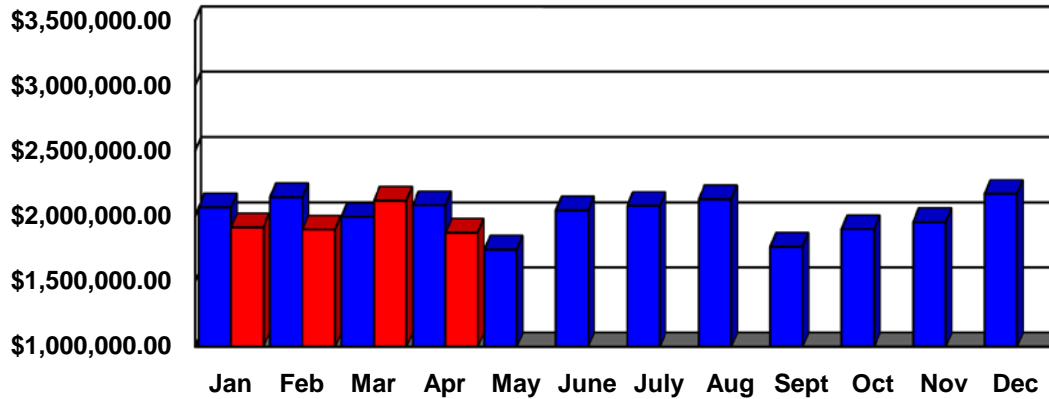


**Expense Report By Account Actual to Actual  
For the Four Months ending April 30, 2010**

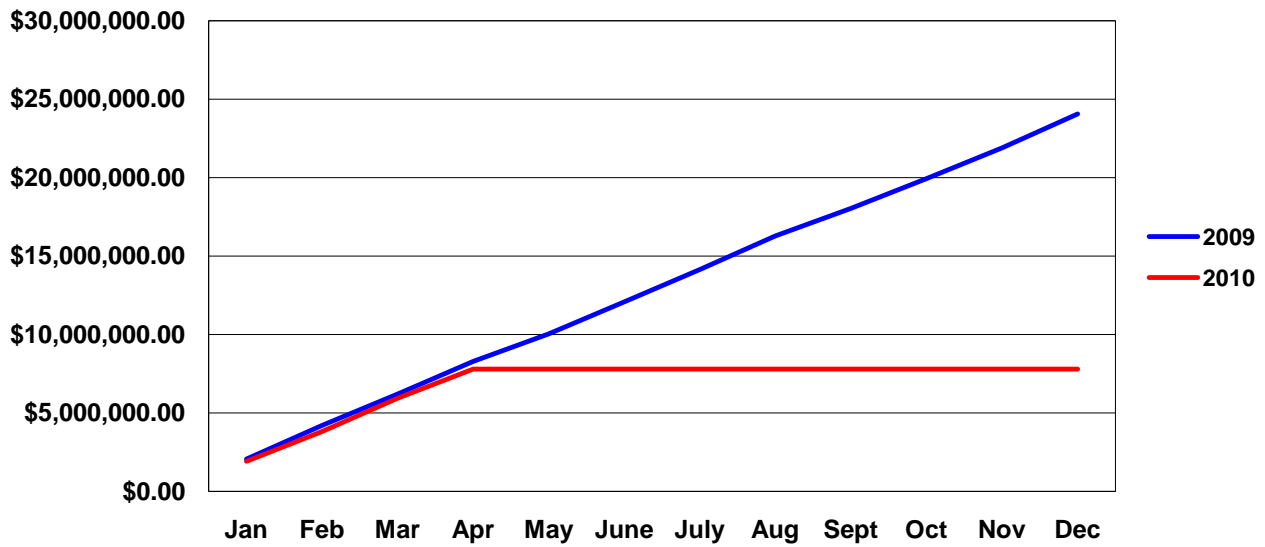
<b>Account</b>	<b>April 2010</b>	<b>April 2009</b>	<b>Variance Over (Under)</b>	<b>YTD 2010</b>	<b>YTD 2009</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$711,578	\$815,830	-12.8%	\$2,814,792	\$2,930,765	-4.0%	
Employee Pensions & Benefits	\$312,151	\$276,018	13.1%	\$1,225,641	\$1,085,473	12.9%	
Taxes Other Than Income Taxes	\$51,444	\$47,952	7.3%	\$201,934	\$199,428	1.3%	
Purchased Power	\$186,276	\$205,837	-9.5%	\$831,106	\$913,880	-9.1%	
Chemicals	\$99,203	\$162,741	-39.0%	\$568,583	\$735,555	-22.7%	General price stabilization
Materials & Supplies	\$157,519	\$155,886	1.0%	\$637,797	\$689,789	-7.5%	
Contractual Services	\$291,867	\$286,694	1.8%	\$1,034,363	\$1,126,786		
Transportation	\$14,745	\$42,298	-65.1%	\$156,830	\$134,591	16.5%	Fuel prices much lower in 2009
Insurance	\$37,176	\$41,243	-9.9%	\$160,254	\$168,499	-4.9%	
Advertising	\$0	\$0	0.0%	\$10,080	\$13,027	-22.6%	
Bad Debt Expense	(\$2,270)	\$25,360	-109.0%	\$106,831	\$208,953	-48.9%	Bad Debt Recovery in April 2010
Miscellaneous	\$2,759	\$7,432	-62.9%	\$18,069	\$16,234	11.3%	
Regulatory Commission Assessment	\$8,484	\$15,441	-45.1%	\$34,060	\$61,759	-44.9%	Fewer rate cases amortized in 2010
<b>Total O&amp;M Expenses</b>	<b>\$1,870,932</b>	<b>\$2,082,732</b>	<b>-10.2%</b>	<b>\$7,800,340</b>	<b>\$8,284,739</b>	<b>-5.8%</b>	

**NKWD**  
**O&M Monthly Comparison 2010 Actual to Actual**

■ Actual 2009  
 ■ Actual 2010



**NKWD**  
**O&M YTD Trending 2010 - Actual to Actual**

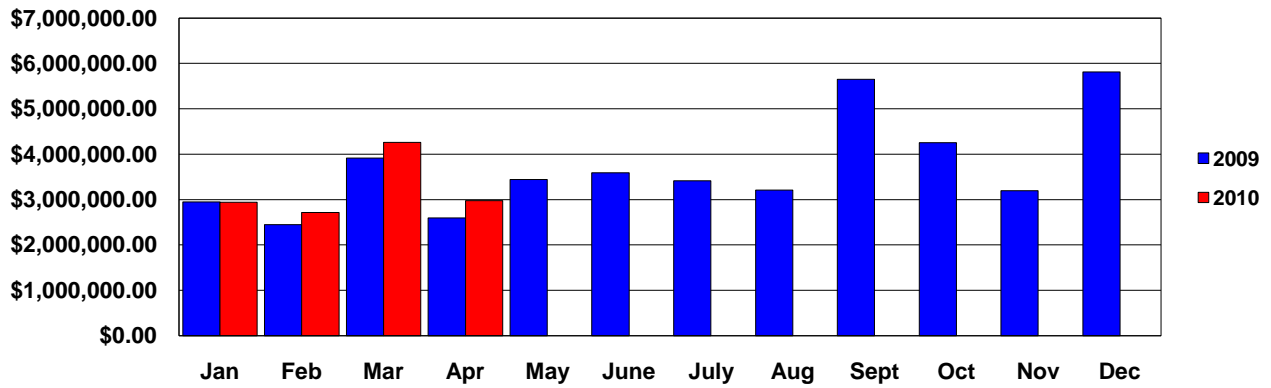




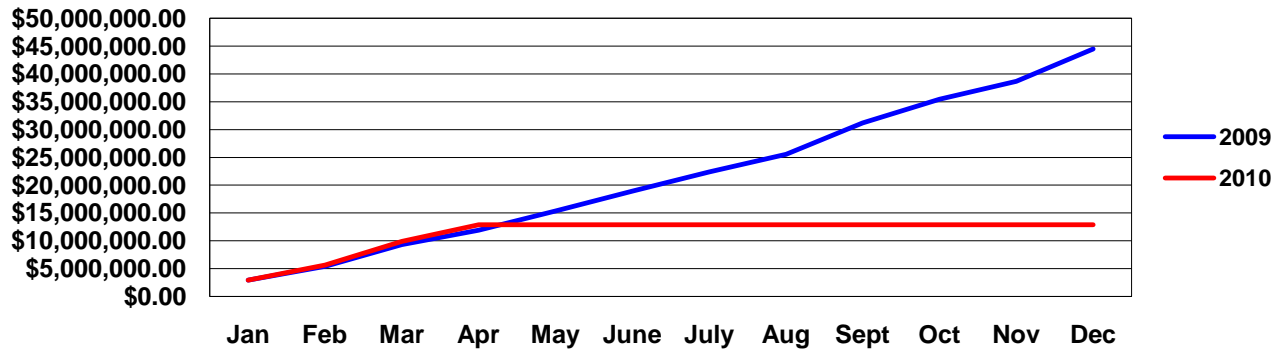
**Income Report Actual to Actual  
For the Four Months ending April 30, 2010**

Description	April 2010	April 2009	Variance Over (Under)	YTD 2010	YTD 2009	Variance Over (Under)	Explanation
Water Sales	\$2,737,991	\$2,709,468	1.1%	\$11,886,587	\$12,186,399	-2.5%	
Forfeited Discounts	\$72,067	\$54,498	32.2%	\$240,606	\$255,097	-5.7%	
Rents from Water Property	\$41,843	\$39,354	6.3%	\$179,887	\$137,359	31.0%	Timinig of rental receipts
Other Water Revenues	\$19,930	\$46,235	-56.9%	\$86,385	\$120,240	-28.2%	
<b>Total Operating Revenues</b>	<b>\$2,871,831</b>	<b>\$2,849,555</b>	<b>0.8%</b>	<b>\$12,393,465</b>	<b>\$12,699,095</b>	<b>-2.4%</b>	
<b>Non Operating Income</b>							
Interest Income	\$87,864	\$7,119	1134.2%	\$409,925	\$217,517	88.5%	Increased deposit amounts
Miscellaneous	\$14,355	\$26,277	-45.4%	\$93,798	\$43,582	115.2%	
<b>Total Non Operating Income</b>	<b>\$102,219</b>	<b>\$33,396</b>	<b>206.1%</b>	<b>\$503,723</b>	<b>\$261,099</b>	<b>92.9%</b>	
<b>Total Income</b>	<b><u>\$2,974,050</u></b>	<b><u>\$2,882,951</u></b>	<b><u>3.2%</u></b>	<b><u>\$12,897,188</u></b>	<b><u>\$12,960,194</u></b>	<b><u>-0.5%</u></b>	

**NKWD**  
**Revenue by Month 2010 - Actual to Actual**



**NKWD**  
**Revenue Trending 2010 - Actual to Actual**





	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #
	<b>Administrative Dept./Finance Dept</b>					
	<b>2010</b>					
	Software Updates	340-0001-000	\$10,000.00		\$10,000.00	1
	Office Equipment	340-0001-000	\$5,000.00		\$5,000.00	3
	Purchase of Property - Grand Avenue - Latonia	303-0002-000	\$6,000.00		\$6,000.00	5
	Contingences - CEO's		\$79,149.00		\$79,149.00	7
	7.5 Ton Roof Heat/AC unit Central Facility	304-0004-000	\$7,990.35	\$7,990.35	\$0.00	7A
	New Security Keypad at Aqua Drive (Distribution)	304-0003-000	\$750.00	\$750.00	\$0.00	7B
	Refrigerator at LAB	344-0001-000	\$3,546.29	\$3,546.29	\$0.00	7C
	HVAC MPTP (Operator Lab, Conference Room)	304-0004-000	\$4,853.39	\$4,853.39	\$0.00	7D
	Garage Door Central Facility	304-0004-000	\$7,257.00	\$7,257.00	\$0.00	7E
			<b>\$124,546.03</b>	<b>\$24,397.03</b>	<b>\$100,149.00</b>	
	<b>Administration Department Sub-Total</b>		<b>\$124,546.03</b>	<b>\$24,397.03</b>	<b>\$100,149.00</b>	
	<b>HR/Security/Safety &amp; IT</b>					
	<b>INFO SYSTEMS</b>					
	<b>2009</b>					
09-29	Convert to ESRI GeoDatabase (AMP) Priority (Original 217,500) (2010 Must	340-0001-000	\$84,000.00		\$84,000.00	09-56
	<b>2010</b>					
	PC Hardware Replacement Program		\$100,000.00	\$26,993.78	\$73,006.22	21
	PC Unscheduled Requirements (potential new employees)		\$15,000.00		\$15,000.00	23
	Virtualization					
	Phase 2		\$60,000.00	\$576.38	\$59,423.62	25
	Phase 3		\$25,000.00		\$25,000.00	27
	Cisco 4506 Switch for CF server room (switch is full) Contingent on virtual.		\$35,000.00		\$35,000.00	29
	Cisco 4506 Spare Parts		\$10,000.00		\$10,000.00	31
	Design Jet Plotter IT (Eng plotter used for spare parts)		\$6,500.00		\$6,500.00	33
	Teamviewer software		\$1,000.00		\$1,000.00	35
	Handheld GPS		\$5,000.00		\$5,000.00	37
	<b>SAFETY</b>					
	Air Monitors (potentially part of the monitors this year & balance next)		\$50,000.00		\$50,000.00	39
	Pre Action Sprinkler System (Server Room)		\$25,000.00		\$25,000.00	41
	<b>HR/Security/Safety/ IT Department Sub-total</b>		<b>\$416,500.00</b>	<b>\$27,570.16</b>	<b>\$388,929.84</b>	
	<b>CUSTOMER SERVICE</b>					
	<b>Billing</b>					
	<b>2010</b>					
2010	Hardware Update Package to CIS (Version III)		\$20,000.00		\$20,000.00	51
2010	Software Update Package to CIS ( Version III )	340-0001-000	\$55,000.00		\$55,000.00	53
2010	Replacement chairs / dept.		\$3,000.00		\$3,000.00	55
	<b>Billing Sub-Total</b>		<b>\$78,000.00</b>	<b>\$0.00</b>	<b>\$78,000.00</b>	
	<b>Total Billing</b>		<b>\$78,000.00</b>	<b>\$0.00</b>	<b>\$78,000.00</b>	
	<b>CS - Field Services</b>					
	<b>2010</b>					
2010	GPS units for trucks (Garmin type 10 units @\$300/each))		\$3,000.00		\$3,000.00	61
2010	Chlorine test kits		\$1,500.00		\$1,500.00	63
2010	Route Smart Software - Monthly Billing Capability (2008)	340-0001-000	\$100,000.00		\$100,000.00	65
2010	Pickup Mid-Size ( Replaces 125, F-250) (2009) - New Vehicle # 117	341-0001-000	\$25,000.00	\$23,473.11	\$1,526.89	67
2010	Meter Pit for Childrens Home (2009)	333-0001-000	\$35,000.00		\$35,000.00	69
2010	3 Trimble handheld units		\$15,000.00		\$15,000.00	08-55
2010	Laptop GPS/mCare	340-0001-000	\$45,000.00		\$45,000.00	71
	<b>Sub-Total 2010</b>		<b>\$224,500.00</b>	<b>\$23,473.11</b>	<b>\$201,026.89</b>	
	<b>CS - Field Services &amp; Flushing Sub-Total</b>		<b>\$224,500.00</b>	<b>\$23,473.11</b>	<b>\$201,026.89</b>	
	<b>Meter Shop</b>					
	<b>2010</b>					
	Replacement Meters all sizes	333-0001-000	\$458,500.00	\$99,525.69	\$358,974.31	81
	Sand Blast Cabinet		\$9,500.00		\$9,500.00	85
	Backflow Test Kit (1)		\$900.00	\$795.47	\$104.53	87
	Coin Accepters Water Haulers (TMTP) (2009)		\$7,500.00		\$7,500.00	09-100
	Locators		\$2,000.00		\$2,000.00	89
	<b>Meter Shop Sub-Total</b>		<b>\$478,400.00</b>	<b>\$100,321.16</b>	<b>\$378,078.84</b>	
	<b>Customer Service Department Sub-Total</b>		<b>\$780,900.00</b>	<b>\$123,794.27</b>	<b>\$657,105.73</b>	
	<b>DISTRIBUTION</b>					
	<b>Mainline Improvement</b>					

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #
	<b>2010</b>					
2010	50' Extension Fund		\$20,000.00		\$20,000.00	91
2010	City Street Projects		\$20,680.00		\$20,680.00	93
		184-0672-000	\$4,320.00	\$4,320.00	\$0.00	93A
	<b>Mainline Improvement Sub-Total</b>		<b>\$45,000.00</b>	<b>\$4,320.00</b>	<b>\$40,680.00</b>	
	<b>2008</b>					
2008	Engineering Service for KDOT Projects (Upcoming)					
5/15/2008	Un-allocated					
5/15/2008	KDOT - Ky-16 (Taylor Mill Road) Phase I (Budget \$91,695)	184-0234	\$36,727.50		\$36,727.50	08-81B
2008	KDOT - Ky-16 (Taylor Mill Road) Phase II (Budget \$70,015)	184-0235	\$710.25		\$710.25	08-81C
2005	KDOT - Industrial Road WMR	184-0239	\$20,000.00		\$20,000.00	08-83
2008	KDOT - 12th Street Project (Budget \$41,330)	184-0224	\$14,470.00		\$14,470.00	05-170A
	<b>2010</b>					
2010	Engineering Service for KDOT Projects (Upcoming)		\$50,000.00			101
	<b>KDOT Engineering Work Sub-Total</b>		<b>\$121,907.75</b>	<b>\$0.00</b>	<b>\$71,907.75</b>	
	<b>Water Main Replacement Program</b>					
	<b>Unobligated Water Main Replacement Fund</b>					
	<b>2008</b>					
2008	- Decoursey Pike WMR - Covington	184-0652	\$415,000.00		\$415,000.00	08-91E
	<b>2009</b>					
8/11/2009	- Woodfill Ave WMR, Ft Thomas	184-0675	\$22,000.00	\$400.00	\$21,600.00	140B
12/14/2009	Transfer from BOND 2003, BOND 2004, BAN 2005, BOND 2006		\$4,840,799.29			100
	<b>2010</b>					
	Donaldson Hwy. 24" Corrosion Protection Retrofit		\$500,000.00		\$500,000.00	125
	<b>Water Main Replacement Sub-Total</b>		<b>\$5,777,799.29</b>	<b>\$400.00</b>	<b>\$936,600.00</b>	
	<b>2010</b>					
	<b>Distribution Equipment</b>					
2009	Bobcat Excavator, with Hydraulic Breaker,	341-0001-000	\$35,298.00	\$35,298.00	\$0.00	09-182
2009	Bobcat Hydraulic Breaker	341-0001-000	\$5,387.00	\$5,387.00	\$0.00	09-182
2009	Bobcat Hydraulic Trailer	341-0001-000	\$5,340.00	\$5,340.00	\$0.00	09-182
2010	Truck - Pickup Small 4x4 (Replaces 201) - New Vehicle # 210	341-0001-000	\$20,000.00	\$19,218.44	\$781.56	131
2010	Truck - Pickup 3/4Ton (Replaces 246) - New Vehicle # <b>KY PAPERS</b>	341-0001-000	\$25,000.00	\$1,559.25	\$23,440.75	133
2010	Truck - Crew - (Replaces 255) - New Vehicle # 269	341-0001-000	\$65,000.00	\$58,138.25	\$6,861.75	135
2010	Truck - Pickup 3/4 (Replaces 247) - New Vehicle # <b>KY PAPERS</b>	341-0001-000	\$25,000.00	\$1,559.25	\$23,440.75	137
2009	Backhoe (Replaces JD 510 C)	341-0001-000	\$70,000.00		\$70,000.00	09-182
2010	Traffic Control Trailer	341-0001-000	\$15,000.00		\$15,000.00	139
2010	(10) Automatic Flushing Devices		\$22,500.00		\$22,500.00	141
2010	10 Ton Drag Vehicle <b>KY PAPERS &amp; TITLE</b>	341-0001-000	\$14,000.00		\$14,000.00	143
2010	Thread Machine #Rigid 535		\$8,500.00		\$8,500.00	145
2010	(5) Rock Drills (air)		\$5,250.00		\$5,250.00	147
2010	20 Ton Drag Vehicle		\$18,000.00		\$18,000.00	149
2010	18" Bucket for Backhoe (can be used with all backhoes)		\$1,200.00		\$1,200.00	151
2010	Demolition tool for backhoe (hoe-ram)		\$12,000.00		\$12,000.00	153
2010	(2) 16" Quickie Saws		\$2,000.00		\$2,000.00	155
2010	(2) 14" Quickie Saws		\$2,000.00		\$2,000.00	157
2010	(4) Tapping Machines 3/4" & 1"		\$12,000.00		\$12,000.00	159
2010	(3) Line Locator Tracers		\$10,500.00		\$10,500.00	161
2010	(5) Locators - Metal Detectors		\$6,500.00		\$6,500.00	163
2010	(4) 1" Pumps		\$1,200.00		\$1,200.00	165
2010	(2) 3" Pumps		\$900.00		\$900.00	167
2010	(5) 2" Pumps		\$2,000.00		\$2,000.00	169
	<b>Distribution Equipment Sub-Total</b>		<b>\$338,550.00</b>	<b>\$80,475.19</b>	<b>\$258,074.81</b>	
	<b>ENGINEERING</b>					
	<b>Capital Purchases</b>					
	<b>2009</b>					
2009	Asset Mgt Plan Update Phase II	162-0007-000	\$45,254.77		\$45,254.77	07-196
	<b>2010</b>					
2010	(3) Safco Products Steel Roll File Cabinets (32" deep/16 tubes)		\$900.00		\$900.00	171
2010	Pipe Locator		\$3,000.00		\$3,000.00	173
	Capitalized labor		\$350,000.00		\$350,000.00	175
	<b>Engineering Sub-Total</b>		<b>\$399,154.77</b>	<b>\$0.00</b>	<b>\$399,154.77</b>	
	<b>Distribution/Engineering Department Total</b>		<b>\$6,682,411.81</b>	<b>\$85,195.19</b>	<b>\$1,706,417.33</b>	
	<b>Water Quality &amp; Production</b>					



Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #
<b>Operations</b>					
<b>2010</b>					
Copier replacement: FTTP filter bldg, maintenance, MPTP, TMTP		\$5,000.00		\$5,000.00	177
Truck Small Pickup 4x4 (Replaces 414) - New Vehicle # 421	341-0001-000	\$20,000.00	\$20,777.69	-\$777.69	179
Truck Small Pickup (Replaces 405) - New Vehicle # <b>KY PAPERS</b>	341-0001-000	\$20,000.00		\$20,000.00	181
Replace operator lab instruments		\$5,000.00	\$789.93	\$4,210.07	183
Campbell County South Water Tower (Carry Over from 2008)	184-0416-000	\$3,277.69	\$1,480.16	\$1,797.53	08-185
<b>Operations Sub-total</b>		<b>\$53,277.69</b>	<b>\$23,047.78</b>	<b>\$30,229.91</b>	
<b>LABORATORY</b>					
<b>2010</b>					
Autoclave		\$12,000.00	\$9,011.45	\$2,988.55	191
Deionization System		\$15,000.00		\$15,000.00	193
HVAC at Lab	304-0004-000	\$41,272.64	\$55,125.54	-\$13,852.90	09-240
<b>Laboratory Sub-Total</b>		<b>\$68,272.64</b>	<b>\$64,136.99</b>	<b>\$4,135.65</b>	
<b>MAINTENANCE</b>					
<b>2010</b>					
2009 Sludge Polymer makeup system	184-0455-000	\$22,119.35	\$1,074.80	\$21,044.55	08-161 or 204
Vehicle (Replace #407) - New Vehicle #	341-0001-001	\$25,000.00		\$25,000.00	201
Window replacement at TMTP and MPTP		\$10,000.00		\$10,000.00	203
Chemical feed pump FTTP		\$10,000.00		\$10,000.00	205
Access Road improvements at ORPS (400,000)		\$20,000.00		\$20,000.00	207
Motor for pump #2 ORPS1		\$80,000.00		\$80,000.00	209
Actiflo sand pumps at MPTP		\$5,000.00		\$5,000.00	211
Gate operators for Hands Rd and Bristow Rd pump stations (20000)		\$10,000.00		\$10,000.00	213
Cameras for Bristow, Dudley, ORPS 1	346-0001-000	\$30,000.00	\$1,868.61	\$28,131.39	215
Flow meters and analyzers: FTTP, TMTP, Dudley, Richardson Rd, Ida Spence, Lumley		\$80,000.00		\$80,000.00	217
Tank access control (60,000)		\$10,000.00		\$10,000.00	219
PLCs and SCADA HMI TMTP and MPTP		\$40,000.00	\$1,037.93	\$38,962.07	221
Tank painting (Barrington)		\$400,000.00		\$400,000.00	223
Access control panels for TMTP and MPTP		\$20,000.00		\$20,000.00	225
TMTP Valves		\$64,000.00		\$64,000.00	227
<b>Maintenance Sub-Total</b>		<b>\$826,119.35</b>	<b>\$3,981.34</b>	<b>\$822,138.01</b>	
<b>Water Quality &amp; Production Department Sub-Total</b>		<b>\$947,669.68</b>	<b>\$91,166.11</b>	<b>\$856,503.57</b>	
<b>TOTAL of Departments</b>					
		<b>\$8,952,027.52</b>	<b>\$352,122.76</b>	<b>\$3,709,105.47</b>	

**NKWD**  
**April 30, 2010**  
**Water Loss Summary** **April 2010**

	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2009	2009	2009	2009
	April	May	June	July	August	September	October	November	December	January	February	March	April	
Produced 000's	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	
Purchased 000's														
	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	
Sold 000's	9,264,175	9,498,223	9,218,903	9,145,550	9,097,042	9,157,720	9,110,265	9,029,462	8,612,086	8,657,500	8,657,044	8,574,358	8,633,484	
Loss 000'	2,016,397	1,588,386	1,708,818	1,789,366	1,664,851	1,454,732	1,472,828	1,563,472	2,012,212	2,002,973	2,025,717	2,113,378	2,016,355	
% of Water Loss	17.9%	14.3%	15.6%	16.4%	15.5%	13.7%	13.9%	14.8%	18.9%	18.8%	19.0%	19.8%	18.9%	
% of Water Sold	82.1%	85.7%	84.4%	83.6%	84.5%	86.3%	86.1%	85.2%	81.1%	81.2%	81.0%	80.2%	81.1%	
Accounted For Loss 000's	688,738.6	658,559.0	640,267.7	618,569.5	597,559.0	573,112.4	573,112.4	543,812.0	609,191.0	610,320.3	605,200.8	618,762.2	597,888.3	
Adjusted Loss 000's	1,327,658.4	929,827.1	1,068,550.3	1,170,796.4	1,067,292.4	881,619.6	899,715.6	1,019,660.2	1,403,020.9	1,392,652.8	1,420,516.5	1,494,615.8	1,418,466.2	
% of Water Loss	11.77%	8.39%	9.78%	10.71%	9.92%	8.31%	8.50%	9.63%	13.21%	13.06%	13.30%	13.98%	13.32%	
	2009	2009	2009	2009	2009	2009	2009	2009	2009	2010	2010	2010	2010	
	April	May	June	July	August	September	October	November	December	January	February	March	April	
	10,649,839	10,648,328	10,569,390	10,424,600	10,237,771	10,160,822	10,056,953	10,007,474	9,945,253	9,945,253	9,896,766	9,898,921	9,916,788	
<b>TOTAL</b>	10,649,839	10,648,328	10,569,390	10,424,600	10,237,771	10,160,822	10,056,953	10,007,474	9,945,253	9,945,253	9,896,766	9,898,921	9,916,788	
Sold 000's	8,633,484	8,418,689	8,609,267	8,544,974	8,491,106	8,332,127	8,206,609	8,066,843	8,064,580	8,036,146	8,032,981	8,041,459	8,102,256	
Loss 000's	2,016,355	2,229,640	1,960,123	1,879,626	1,746,665	1,828,695	1,850,344	1,940,632	1,880,672	1,909,106	1,863,784	1,857,462	1,814,532	
% of Water Loss	18.9%	20.9%	18.5%	18.0%	17.1%	18.0%	18.4%	19.4%	18.9%	19.2%	18.8%	18.8%	18.3%	
% of Water Sold	81.1%	79.1%	81.5%	82.0%	82.9%	82.0%	81.6%	80.6%	81.1%	80.8%	81.2%	81.2%	81.7%	
Accounted For Loss 000's	597,888.3	581,257.1	649,334.5	629,205.6	645,055.6	644,943.5	639,687.0	554,685.1	574,940.0	786,561.4	487,819.5	521,603.5	472,614.6	
Adjusted Loss 000's	1,418,466.2	1,648,382.5	1,310,788.6	1,250,420.6	1,101,609.8	1,183,751.3	1,210,656.9	1,385,946.6	1,305,732.2	1,122,544.9	1,375,964.7	1,335,858.9	1,341,917.4	
% of Water Loss	13.32%	15.48%	12.40%	11.99%	10.76%	11.65%	12.04%	13.85%	13.13%	11.29%	13.90%	13.49%	13.53%	

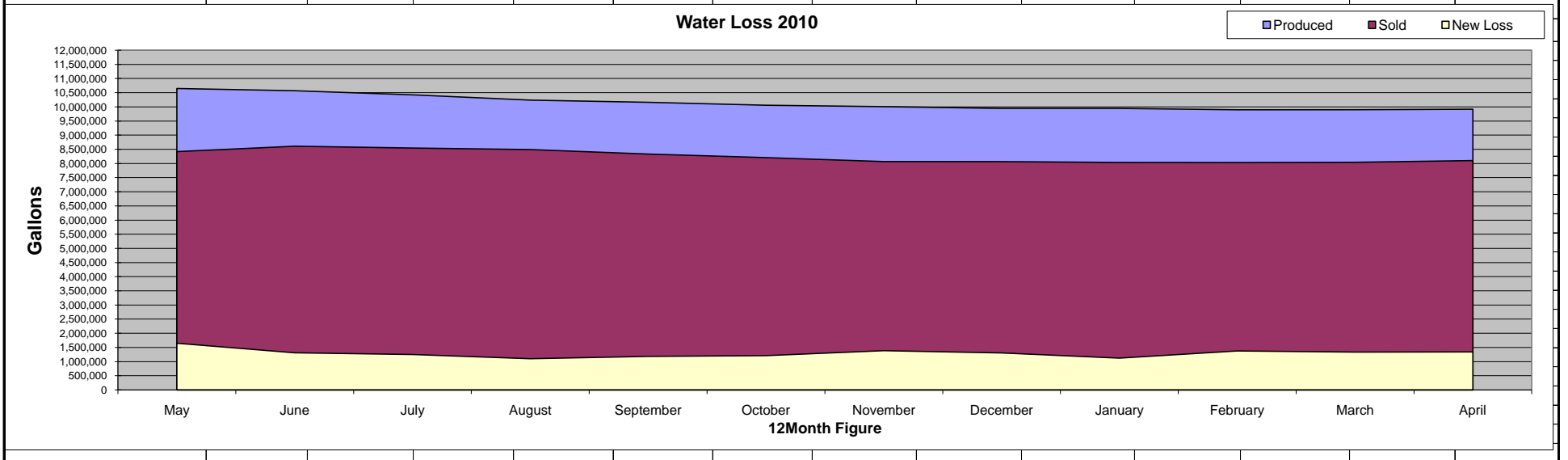


Chart of Accounts			
Account Number	Account Description	Posting Type	Typical Balance
101-0000-000	Utility Plant and Equipment	Balance Sheet	Debit
107-0000-000	Construction in Progress	Balance Sheet	Debit
108-0000-000	Accumulated Depreciation	Balance Sheet	Debit
114-0000-000	Utility Plant Acq. Adj.	Balance Sheet	Debit
116-0000-000	AMORT. Utility Plant Acq. Adj.	Balance Sheet	Debit
127-0000-000	Prepayment Reserve	Balance Sheet	Debit
131-0001-000	Cash - O & M Reserve	Balance Sheet	Debit
131-0002-000	Cash - General Revenue	Balance Sheet	Debit
131-0003-000	Cash - O & M Checking	Balance Sheet	Debit
131-0004-000	Cash - I R & R Checking	Balance Sheet	Debit
131-0005-000	Cash - Dental Benefit Checking	Balance Sheet	Debit
131-0006-000	Cash - Flex Spending	Balance Sheet	Debit
131-0007-000	Cash - Payroll	Balance Sheet	Debit
131-0008-000	Cash - Sub District A	Balance Sheet	Debit
131-0009-000	Cash - Sub District B	Balance Sheet	Debit
131-0010-000	Cash - Sub District R	Balance Sheet	Debit
131-0011-000	Cash - Sub District RL	Balance Sheet	Debit
131-0012-000	Cash - Sub District C	Balance Sheet	Debit
131-0013-000	Cash on Hand	Balance Sheet	Debit
131-0014-000	Cash Over & Short	Balance Sheet	Debit
132-0001-000	Cash - Bond Prin & Int.	Balance Sheet	Debit
132-0002-000	Cash - 95C Prin & Int.	Balance Sheet	Debit
132-0003-000	Cash - 96R Const. Cking	Balance Sheet	Debit
132-0004-000	Cash - 95A Const. Cking	Balance Sheet	Debit
132-0005-000	Cash - 95B Const. Cking	Balance Sheet	Debit
132-0006-000	95A Investments	Balance Sheet	Debit
132-0007-000	Cash-98 Construction Checking	Balance Sheet	Debit
132-0008-000	Sub - C Tap Fees Account	Balance Sheet	Debit
132-0009-000	1998 Bond Investment	Balance Sheet	Debit
132-0010-000	Sub District B Project Cash	Balance Sheet	Debit
132-0011-000	Cash - Sub District C Checking	Balance Sheet	Debit
132-0012-000	Investments - Sub District C	Balance Sheet	Debit
133-0001-000	Bond Reserve KC Bonds	Balance Sheet	Debit
133-0002-000	Bond Reserve CC Bonds	Balance Sheet	Debit
133-0003-000	Sub Dist. B - IR&R Reserve	Balance Sheet	Debit
133-0004-000	95B Debt Service Trust	Balance Sheet	Debit
133-0005-000	1997 Refunding Bonds Trust	Balance Sheet	Debit
133-0006-000	Cash - Guarantee Deposits	Balance Sheet	Debit
133-0007-000	1998 Reserve	Balance Sheet	Debit
133-0008-000	1998 P/I Trust	Balance Sheet	Debit
133-0009-000	1995 A Trust Account	Balance Sheet	Debit
142-0001-000	Accounts Receivable-Water Sales	Balance Sheet	Debit
142-0002-000	A/R Monthly Billings	Balance Sheet	Debit
142-0003-000	A/R Ret'd Cks.	Balance Sheet	Debit
142-0004-000	A/R Grants	Balance Sheet	Debit
142-0005-000	A/R Other	Balance Sheet	Debit
142-0006-000	A/R Assessments	Balance Sheet	Debit
142-0007-000	Bad Debts	Balance Sheet	Credit
142-0008-000	Accounts Receivable - Projects	Balance Sheet	Debit
142-0010-000	Accounts Receivable - I R & R	Balance Sheet	Debit
151-0000-000	Materials & Supplies Inventory	Balance Sheet	Debit
162-0001-000	Prepaid Insurance	Balance Sheet	Debit
162-0002-000	Prepaid Expenses/ Services	Balance Sheet	Debit

<b>Chart of Accounts</b>			
<b>Account Number</b>	<b>Account Description</b>	<b>Posting Type</b>	<b>Typical Balance</b>
162-0003-000	Prepaid Water Tower Painting	Balance Sheet	Debit
171-0001-000	Accrued Int. Rec. -Certificates of Deposit	Balance Sheet	Debit
171-0002-000	Accrued Int. Rec. - BOND Reserve	Balance Sheet	Debit
171-0003-000	Accrued Interest Receivable - Plant	Balance Sheet	Debit
173-0001-000	A/R Unbilled Water KC	Balance Sheet	Debit
173-0002-000	A/R Unbilled Water CC	Balance Sheet	Debit
181-0001-000	Bond Issue Costs - 1997	Balance Sheet	Debit
181-0002-000	Bond Discount - 1997	Balance Sheet	Debit
181-0003-000	Bond Discount - KC Bonds	Balance Sheet	Debit
181-0004-000	Bond Issue Costs - KC Bonds	Balance Sheet	Debit
181-0005-000	Bond Discount - 1998 Bond Issue	Balance Sheet	Debit
181-0006-000	Cost of Issue 1998 Bonds	Balance Sheet	Debit
181-0007-000	Cost of Issue - 1999 BANote	Balance Sheet	Debit
184-0001-000	CIP - GIS	Balance Sheet	Debit
184-0002-000	CIP -	Balance Sheet	Debit
184-0003-000	CIP 4800" of 16" Main Ky 17 to Nicholson Rd	Balance Sheet	Debit
184-0004-000	CIP-	Balance Sheet	Debit
184-0005-000	CIP -	Balance Sheet	Debit
184-0006-000	CIP	Balance Sheet	Debit
184-0009-000	CIP - Demolition - Leanto at the Warehouse	Balance Sheet	Debit
184-0010-000	CIP -	Balance Sheet	Debit
184-0011-000	CIP -	Balance Sheet	Debit
184-0012-000	CIP -	Balance Sheet	Debit
184-0014-000	CIP - SUB DISTRICT C	Balance Sheet	Debit
184-0017-000	CIP -	Balance Sheet	Debit
184-0018-000	CIP -	Balance Sheet	Debit
184-0019-000	CIP -	Balance Sheet	Debit
184-0020-000	CIP -	Balance Sheet	Debit
184-0021-000	CIP -	Balance Sheet	Debit
184-0023-000	CIP -	Balance Sheet	Debit
184-0025-000	CIP - Memorial Pky/Clover Rdg.	Balance Sheet	Debit
184-0028-000	CIP - Land for Warehouse Expansion	Balance Sheet	Debit
184-0029-000	CIP -	Balance Sheet	Debit
184-0030-000	CIP -	Balance Sheet	Debit
184-0031-000	CIP -	Balance Sheet	Debit
184-0032-000	CIP -	Balance Sheet	Debit
184-0033-000	CIP -	Balance Sheet	Debit
184-0035-000	CIP - Ward Ave Main Replacement	Balance Sheet	Debit
184-0036-000	CIP - Upper 8 Mile Phase II	Balance Sheet	Debit
184-0038-000	CIP -	Balance Sheet	Debit
184-0040-000	CIP -	Balance Sheet	Debit
184-0042-000	CIP -	Balance Sheet	Debit
184-0043-000	CIP -	Balance Sheet	Debit
184-0044-000	CIP - Bristow Rd Richardson Rd Pump St.24 "	Balance Sheet	Debit
184-0045-000	CIP - Shaw Rd. Wilson Rd. - KY17 20"	Balance Sheet	Debit
184-0046-000	CIP -	Balance Sheet	Credit
184-0047-000	CIP -	Balance Sheet	Debit
184-0048-000	CIP -	Balance Sheet	Debit
184-0049-000	CIP -	Balance Sheet	Debit
184-0050-000	CIP -	Balance Sheet	Debit
184-0051-000	CIP - Upper Tug Fork - Popular Ridge	Balance Sheet	Debit
184-0052-000	CIP - SR 536 (Pond Creek) US27 to Ky 9 16"	Balance Sheet	Debit
184-0053-000	CIP - SR 536(Pond Creek) to Ky9 to John Miller Rd	Balance Sheet	Debit

Chart of Accounts			
Account Number	Account Description	Posting Type	Typical Balance
184-0054-000	CIP - John Miller Rd to Proposed Tank 12"	Balance Sheet	Debit
184-0055-000	CIP - Ky 9 to Murnan Rd to Tippenhauer 8"	Balance Sheet	Debit
184-0056-000	CIP - Low Gap Rd Ky 9 - Existing DE 8"	Balance Sheet	Debit
184-0057-000	CIP - Alexandria Point Sub D Ky 9 8"	Balance Sheet	Debit
184-0058-000	CIP - Covert Run to Lincoln Rd 8"	Balance Sheet	Debit
184-0059-000	CIP - Old State Rd/Marshman Rd/Race Trk @ FW 8"	Balance Sheet	Debit
184-0060-000	CIP - Persimmon Grove /Race Trk-Burns Rd 12"	Balance Sheet	Debit
184-0061-000	CIP - Burns Rd/Persimmon Grove to Bezold Rd 12"	Balance Sheet	Debit
184-0062-000	CIP - Bristow Rd Pumpstation Upsizing	Balance Sheet	Debit
184-0063-000	CIP - Racetrack Rd from Flatwood to Persimmon 12"	Balance Sheet	Debit
184-0064-000	CIP - Short Way Bridge Reconstruction 30"	Balance Sheet	Debit
184-0065-000	CIP	Balance Sheet	Debit
184-0066-000	CIP -	Balance Sheet	Debit
184-0067-000	CIP -	Balance Sheet	Debit
184-0068-000	CIP - Garvey Ave	Balance Sheet	Debit
184-0069-000	CIP - Sub District D Campbell Co	Balance Sheet	Debit
184-0070-000	CIP - Howard Ave 8"	Balance Sheet	Debit
184-0071-000	CIP -	Balance Sheet	Debit
184-0072-000	CIP	Balance Sheet	Debit
184-0073-000	Crescent Ave. Erlanger	Balance Sheet	Debit
184-0074-000	Mary Inglis Highway	Balance Sheet	Debit
184-0075-000	Carran Drive, Lakeside Park	Balance Sheet	Debit
184-0076-000	New 42" from FTTP to Mook Rd @ Joe's Lake Road	Balance Sheet	Debit
184-0077-000	CIP	Balance Sheet	Debit
184-0078-000	SubDist E Erlanger Grant Project	Balance Sheet	Debit
184-0079-000	Sub Dist V, Villa Hills	Balance Sheet	Debit
184-0080-000	Water main replacement Williams Ave LKP	Balance Sheet	Debit
184-0081-000	Deer Chase to Doe Run	Balance Sheet	Debit
184-0083-000	Lower Tug Fork for Darlington Rd Improvement	Balance Sheet	Debit
184-0201-000	CIP - DOT Beechwood Rd to Kyles Lane	Balance Sheet	Debit
184-0202-000	CIP - DOT Water Facilities Relocation Dixie-Tky Ft	Balance Sheet	Debit
184-0203-000	CIP - DOT Johns Hill Rd to KY 9 Relocation	Balance Sheet	Debit
184-0204-000	CIP - DOT 12th Street Short Way Bridge	Balance Sheet	Debit
184-0205-000	US 27 @ Pond Creek	Balance Sheet	Debit
184-0206-000	CIP - Madison Pike(Ky 17) Pelly to Hands Pk.	Balance Sheet	Debit
184-0207-000	Dixie Hwy Drainage Improvements	Balance Sheet	Debit
184-0305-000	CIP - Central Facility Study	Balance Sheet	Debit
184-0306-000	CIP - Purchase Newport Water System	Balance Sheet	Debit
184-0308-000	Boone / Florence Cont. Termination	Balance Sheet	Debit
184-0310-000	Billing Project	Balance Sheet	Debit
184-0403-000	CIP -	Balance Sheet	Debit
184-0404-000	CIP	Balance Sheet	Debit
184-0405-000	CIP	Balance Sheet	Debit
184-0406-000	CIP	Balance Sheet	Debit
184-0407-000	CIP	Balance Sheet	Debit
184-0409-000	CIP - New Treatment Plant Review	Balance Sheet	Debit
184-0410-000	CIP -	Balance Sheet	Debit
184-0411-000	CIP - SCADA Master Plan	Balance Sheet	Debit
184-0412-000	CIP - Newport Pump Station	Balance Sheet	Debit
184-0413-000	CIP -	Balance Sheet	Debit
184-0414-000	Residuals Improvements (Gravety Thickner) @ FTTP	Balance Sheet	Debit
184-0415-000	CIP -	Balance Sheet	Debit
184-0416-000	CIP - Water Tower -IMGM- South Campbell Co.	Balance Sheet	Debit

Chart of Accounts			
Account Number	Account Description	Posting Type	Typical Balance
184-0417-000	CIP - Pump Station Hypochlorite Retrofit	Balance Sheet	Debit
184-0418-000	CIP -	Balance Sheet	Debit
184-0419-000	CIP -	Balance Sheet	Debit
184-0420-000	FTTP Sodium Hypochlorite Retrofit	Balance Sheet	Debit
184-0421-000	Membrane Study	Balance Sheet	Debit
184-0422-000	New Water Main FTTP	Balance Sheet	Debit
184-0423-000	TMTF Filter Rehab	Balance Sheet	Debit
184-0424-000	Pump #5 Ohio River Pump Station	Balance Sheet	Debit
184-0425-000	Old Lab Renovation	Balance Sheet	Debit
184-0426-000	2 Sodium Hypochlorite Stations Cov	Balance Sheet	Debit
184-0427-000	Sludge Dredge	Balance Sheet	Debit
186-0001-000	Def'd Debit - PSC Assessment	Balance Sheet	Debit
186-0002-000	Def'd Debit KY Past Pension Cost	Balance Sheet	Debit
214-0000-000	Appropriated Fund Balance	Balance Sheet	Credit
215-0000-000	UnAppropriated Fund Balance	Balance Sheet	Credit
220-0001-000	Current Portion LTD 1992A	Balance Sheet	Credit
220-0002-000	Current Portion LTD 1992B	Balance Sheet	Credit
220-0003-000	Current Portion LTD 1993	Balance Sheet	Credit
220-0004-000	Current Portion LTD 1995A	Balance Sheet	Credit
220-0005-000	Current Portion LTD 1995B	Balance Sheet	Credit
220-0006-000	Current Portion LTD 1995C	Balance Sheet	Credit
220-0007-000	Current Portion LTD 1997	Balance Sheet	Credit
220-0008-000	Current Portion LTD 1998	Balance Sheet	Credit
221-0001-000	Bonds Payable 1992A	Balance Sheet	Credit
221-0002-000	Bonds Payable 1992B	Balance Sheet	Credit
221-0003-000	Bonds Payable 1993	Balance Sheet	Credit
221-0004-000	Bonds Payable 1995A	Balance Sheet	Credit
221-0005-000	Bonds Payable 1995B	Balance Sheet	Credit
221-0006-000	FmHA Payable 1995C	Balance Sheet	Credit
221-0007-000	Bonds Payable 1997	Balance Sheet	Credit
221-0008-000	Bonds Payable 1998	Balance Sheet	Credit
231-0001-000	Accounts Payable Vendors	Balance Sheet	Credit
231-0002-000	Accounts Payable - I.R. & R.	Balance Sheet	Credit
231-0003-000	Accounts Payable - Plant	Balance Sheet	Credit
231-0004-000	Water Tower Retainage	Balance Sheet	Credit
231-0005-000	Project Retainage	Balance Sheet	Credit
231-0006-000	Water Tower Painting Retainage	Balance Sheet	Debit
232-0000-000	Notes Payable - C.C. Fiscal Court	Balance Sheet	Credit
232-0001-000	1999 BANote Payable (Sub C)	Balance Sheet	Credit
235-0001-000	Customer Deposits	Balance Sheet	Credit
235-0002-000	Fire Hydrant Deposits	Balance Sheet	Credit
237-0000-000	Accrued Interest Payable	Balance Sheet	Credit
239-0000-000	Matured Bonds - Old Bond C.C.	Balance Sheet	Credit
240-0000-000	Matured Int. - Old Bond C.C.	Balance Sheet	Credit
241-0001-000	School Taxes - Ft Thomas	Balance Sheet	Credit
241-0002-000	School Taxes - Boone County	Balance Sheet	Credit
241-0003-000	School Taxes - Beechwood	Balance Sheet	Credit
241-0004-000	School Taxes - Campbell County	Balance Sheet	Credit
241-0005-000	School Taxes - Kenton County	Balance Sheet	Credit
241-0006-000	Sewer Taxes - Silver Grove	Balance Sheet	Credit
241-0007-000	Sales Taxes - Kentucky	Balance Sheet	Credit
241-0008-000	Sales Tax Payable CC	Balance Sheet	Credit
242-0002-000	CD Payable - Winston Pk.	Balance Sheet	Credit

<b>Chart of Accounts</b>			
<b>Account Number</b>	<b>Account Description</b>	<b>Posting Type</b>	<b>Typical Balance</b>
242-0003-000	Sur Charges Collected- Sub District A	Balance Sheet	Credit
242-0004-000	Sur Charges Collected - Sub District B	Balance Sheet	Credit
242-0005-000	Sur Charges Collected - Sub District R	Balance Sheet	Credit
242-0006-000	Sur Charges Collected - Sub District RL	Balance Sheet	Credit
242-0007-000	Contributions To SD C	Balance Sheet	Credit
242-0008-000	Sub District Services Payable	Balance Sheet	Credit
242-0010-000	Due To Sanitation District NO. 1	Balance Sheet	Credit
242-0011-000	Due To Campbell C CTY Sanitation	Balance Sheet	Credit
242-0012-000	Flex-Spend Payable	Balance Sheet	Credit
242-0013-000	Accrued Vacation/Sick	Balance Sheet	Credit
242-0014-000	Accrued Payroll	Balance Sheet	Credit
242-0015-000	Colonial Insurance	Balance Sheet	Credit
242-0016-000	ING Life Ins & Annuity	Balance Sheet	Credit
242-0017-000	Deferred Compensation	Balance Sheet	Credit
242-0018-000	Special Withholding-Loans DefComp	Balance Sheet	Credit
242-0019-000	Cintas Uniforms Deduction	Balance Sheet	Credit
242-0020-000	457 Deferred Comp.	Balance Sheet	Credit
242-0021-000	Chapter XIII Deduction	Balance Sheet	Credit
242-0022-000	Childcare Deduction	Balance Sheet	Credit
242-0023-000	Flex-Spend MEDICAL	Balance Sheet	Credit
242-0024-000	Flex-Spend CHILD CARE	Balance Sheet	Credit
242-0025-000	Pension Payments (BOUGHT)	Balance Sheet	Credit
242-0026-000	Management Insurance	Balance Sheet	Credit
242-0027-000	FICA Tax WITHHELD Employee	Balance Sheet	Credit
242-0028-000	FICA Tax PAYABLE Employer	Balance Sheet	Credit
242-0029-000	Federal Income Tax Withheld	Balance Sheet	Credit
242-0030-000	KY State Income Tax Withheld	Balance Sheet	Credit
242-0031-000	Accrued Pension WITHHELD	Balance Sheet	Credit
242-0032-000	Accrued Pension EXPENSE	Balance Sheet	Credit
242-0033-000	Kenton Co. TAX Withheld	Balance Sheet	Credit
242-0034-000	C & O Credit Union Withheld	Balance Sheet	Credit
242-0035-000	Bank One Savings Accounts	Balance Sheet	Credit
242-0036-000	United Appeal Withheld	Balance Sheet	Credit
242-0037-000	Indiana Income Tax Withheld	Balance Sheet	Credit
242-0038-000	Dearborn Co. Tax Withheld	Balance Sheet	Credit
242-0039-000	Ohio Income Tax Withheld	Balance Sheet	Credit
242-0040-000	Campbell Co. Tax Withheld	Balance Sheet	Credit
242-0041-000	Covington PR Tax Withheld	Balance Sheet	Credit
242-0042-000	Crescent Spring PR Tax Withheld	Balance Sheet	Credit
242-0043-000	Edgewood PR Tax Withheld	Balance Sheet	Credit
242-0044-000	Erlanger PR Tax Withheld	Balance Sheet	Credit
242-0045-000	FT. Mitchell PR Tax Withheld	Balance Sheet	Credit
242-0046-000	FT. Thomas PR Tax Withheld	Balance Sheet	Credit
242-0047-000	FT. Wright PR Tax Withheld	Balance Sheet	Credit
242-0048-000	Independence PR Tax Withheld	Balance Sheet	Credit
242-0049-000	Lakeside Park PR Tax Withheld	Balance Sheet	Credit
242-0050-000	Park Hills PR Tax Withheld	Balance Sheet	Credit
242-0051-000	Taylor Mill PR Tax Withheld	Balance Sheet	Credit
242-0052-000	Villa Hills PR Tax Withheld	Balance Sheet	Credit
242-0053-000	Bellevue PR Tax Withheld	Balance Sheet	Credit
242-0054-000	Cold Spring PR Tax Withheld	Balance Sheet	Credit
242-0055-000	Dayton PR Tax Withheld	Balance Sheet	Credit
242-0056-000	Alexandria PR Tax Withheld	Balance Sheet	Credit

<b>Chart of Accounts</b>			
<b>Account Number</b>	<b>Account Description</b>	<b>Posting Type</b>	<b>Typical Balance</b>
242-0057-000	Crestview Hills Tax Withheld	Balance Sheet	Credit
242-0058-000	Highland Heights PR Tax Withheld	Balance Sheet	Credit
242-0060-000	Health Insurance Withheld	Balance Sheet	Credit
242-0061-000	Sur Charges Collected - Sub District C	Balance Sheet	Credit
253-0001-000	Def'd GAIN - Refinancing	Balance Sheet	Credit
253-0002-000	Def'd LOSS on Refunding - 1997	Balance Sheet	Credit
271-0001-000	Contributions in Aid of Const.	Balance Sheet	Credit
271-0002-000	Service Applications KC	Balance Sheet	Credit
271-0003-000	Service Applications CC	Balance Sheet	Credit
271-0004-000	Deferred Assessments	Balance Sheet	Credit
271-0005-000	Assessments - 100 Ft. Rule	Balance Sheet	Credit
303-0001-000	Land & Land Rights - SUPPLY	Balance Sheet	Debit
303-0002-000	Land & Land Rights - TREATMENT	Balance Sheet	Debit
303-0003-000	Land & Land Rights - TRANS./DIST.	Balance Sheet	Debit
303-0004-000	Land & Land Rights - GENERAL	Balance Sheet	Debit
304-0001-000	Structure & Impr. - SUPPLY	Balance Sheet	Debit
304-0002-000	Structure & Impr. - TREATMENT	Balance Sheet	Debit
304-0003-000	Structure & Impr. - TRANSM/DIST.	Balance Sheet	Debit
304-0004-000	Structure & Impr. - GEN PLANT	Balance Sheet	Debit
306-0001-000	Lake, River & Other INTAKES	Balance Sheet	Debit
309-0001-000	Supply Mains	Balance Sheet	Debit
311-0001-000	Pumping Equipment - Supply	Balance Sheet	Debit
311-0002-000	Pumping Equipment - TREATMENT	Balance Sheet	Debit
311-0003-000	Pumping Equipment - TRANS/DIST	Balance Sheet	Debit
320-0001-000	WATER TREATMENT Equipment	Balance Sheet	Debit
330-0001-000	Distribution Reservoirs & Standpipes	Balance Sheet	Debit
331-0001-000	Transmission & Distribution. Mains	Balance Sheet	Debit
333-0001-000	Services	Balance Sheet	Debit
334-0001-000	Meters	Balance Sheet	Debit
335-0001-000	Hydrants	Balance Sheet	Debit
339-0001-000	OTHER Plant & Misc. Equipment	Balance Sheet	Debit
340-0001-000	Office Furniture & Equipment	Balance Sheet	Debit
341-0001-000	TRANSPORTATION Equipment	Balance Sheet	Debit
342-0001-000	STORES Equipment	Balance Sheet	Debit
343-0001-000	TOOLS, SHOP & GARAGE Equipment	Balance Sheet	Debit
344-0001-000	LABORATORY Equipment	Balance Sheet	Debit
345-0001-000	POWER OPERATED Equipment	Balance Sheet	Debit
346-0001-000	COMMUNICATION Equipment	Balance Sheet	Debit
347-0001-000	MISCELLANEOUS Equipment	Balance Sheet	Debit
419-0001-000	Dividend & Interest Income	Profit and Loss	Credit
461-0001-000	Water Sales - Residential	Profit and Loss	Credit
461-0002-000	Income - Residential Water Sales - NEWPORT	Profit and Loss	Credit
461-0003-000	Water Sales - Commercial	Profit and Loss	Credit
461-0004-000	Income - Commercial Water Sales - NEWPORT	Profit and Loss	Credit
461-0005-000	Water Sales - Industrial	Profit and Loss	Credit
461-0006-000	Income- Industrial Water Sales - NEWPORT	Profit and Loss	Credit
461-0007-000	Water Sales - Public Auth	Profit and Loss	Credit
461-0008-000	Income - Public Authority Water Sales - NEWPORT	Profit and Loss	Credit
461-0009-000	Water Sales - Multi Family	Profit and Loss	Credit
461-0010-000	Income - Multi Family Water Sales - NEWPORT	Profit and Loss	Credit
461-0011-000	Water Sales - Bulk Loading	Profit and Loss	Credit
461-0012-000	Water Sales - Bulk Loading - Newport	Profit and Loss	Credit
461-0013-000	Water Sales - WINSTON PARK	Profit and Loss	Credit



Chart of Accounts			
Account Number	Account Description	Posting Type	Typical Balance
462-0001-000	Water Sales - Fire Lines	Profit and Loss	Credit
462-0002-000	Income - Fire Line Water Sales - NEWPORT	Profit and Loss	Credit
462-0003-000	Water Sales - MUNI Hydrants	Profit and Loss	Credit
466-0001-000	Income - Resale Water Sales	Profit and Loss	Credit
466-0002-000	Water Sales - Resale - Newport	Profit and Loss	Credit
470-0001-000	Income - Penalties	Profit and Loss	Credit
470-0002-000	Income- Penalties - NEWPORT	Profit and Loss	Credit
471-0001-000	Meter Tests	Profit and Loss	Credit
471-0002-000	Income - Turn on Fees	Profit and Loss	Credit
472-0001-000	Rent From Water Property	Profit and Loss	Credit
474-0001-000	Water Sales - MISC/Hydrants Mtrs.	Profit and Loss	Credit
474-0002-000	Income - Returned Check Charges	Profit and Loss	Credit
474-0003-000	Sale Of Fixed Assets	Profit and Loss	Credit
474-0004-000	Income - Miscellaneous	Profit and Loss	Credit
474-0005-000	Income - Meter Shop	Profit and Loss	Debit
474-0007-000	Damages	Profit and Loss	Credit
474-0008-000	LAB Test Fees	Profit and Loss	Credit
474-0009-000	Commission On Sales Tax	Profit and Loss	Credit
474-0010-000	Material Sold	Profit and Loss	Credit
503-0000-000	Depreciation Expense	Profit and Loss	Debit
506-0001-000	Amort of Acq. Adj.	Profit and Loss	Debit
514-0001-000	Gain/Loss on Disposition of Assets	Profit and Loss	Debit
527-0001-000	Interest Expense	Profit and Loss	Debit
528-0001-000	Amort. of Bond Discount/Premium	Profit and Loss	Debit
528-0002-000	Amort. of Bond Issue Costs	Profit and Loss	Debit
529-0003-000	Gain/Loss on Early Ext.of Debt	Profit and Loss	Credit
530-0001-000	Loss on Abandonment of Mains	Profit and Loss	Debit
550-0001-000	Loss on market adjustment	Profit and Loss	Debit
601-2100-015	Pumping Labor - Licking Station	Profit and Loss	Debit
601-2100-025	Pumping Labor - General	Profit and Loss	Debit
601-2100-026	Pumping Labor - Ohio River Station	Profit and Loss	Debit
601-3100-001	Labor Ops. - FTTP	Profit and Loss	Debit
601-3100-002	Labor - TMTP	Profit and Loss	Debit
601-3100-003	Labor - Laboratory	Profit and Loss	Debit
601-3100-021	Labor - Project Mgt.	Profit and Loss	Debit
601-3100-022	Labor - Sludge	Profit and Loss	Debit
601-3100-023	Labor - Safety	Profit and Loss	Debit
601-3101-001	Labor - Overtime Operators- FTTP	Profit and Loss	Debit
601-3101-002	Labor - Overtime Operators TMTP	Profit and Loss	Debit
601-3300-001	PTO- Ops FTTP	Profit and Loss	Debit
601-3300-002	PTO - TMTP	Profit and Loss	Debit
601-3300-003	PTO - Laboratory	Profit and Loss	Debit
601-3300-021	Vacation - Project Mgt.	Profit and Loss	Debit
601-3300-022	Vacation - Sludge	Profit and Loss	Debit
601-3300-023	Vacation - Safety	Profit and Loss	Debit
601-3400-001	Sick Leave -Ops- FTTP	Profit and Loss	Debit
601-3400-002	Sick Leave - TMTP	Profit and Loss	Debit
601-3400-003	Sick Leave - Laboratory	Profit and Loss	Debit
601-3400-021	Sick Leave - Project Mgt.	Profit and Loss	Debit
601-3400-022	Sick Leave - Sludge	Profit and Loss	Debit
601-3400-023	Sick Leave - Safety	Profit and Loss	Debit
601-3500-001	Holiday -Ops- FTTP	Profit and Loss	Debit
601-3500-002	Holiday - TMTP	Profit and Loss	Debit

Chart of Accounts			
Account Number	Account Description	Posting Type	Typical Balance
601-3500-003	Holiday - Laboratory	Profit and Loss	Debit
601-3500-021	Holiday - Project Mgt.	Profit and Loss	Debit
601-3500-022	Holiday - Sludge	Profit and Loss	Debit
601-3500-023	Holiday - Safety	Profit and Loss	Debit
601-4100-001	Labor Maint. - FTTP	Profit and Loss	Debit
601-4100-002	Labor Maint. - TMTP	Profit and Loss	Debit
601-4100-020	Labor - Instrumentation	Profit and Loss	Debit
601-4300-001	PTO-Maint - FTTP	Profit and Loss	Debit
601-4300-002	Vacation - TMTP	Profit and Loss	Debit
601-4300-020	PTO- Instrumentation	Profit and Loss	Debit
601-4400-001	Sick Leave- Maint- FTTP	Profit and Loss	Debit
601-4400-002	Sick Leave - TMTP	Profit and Loss	Debit
601-4400-020	Sick Leave - Instrumentation	Profit and Loss	Debit
601-4500-001	Holiday -Maint- FTTP	Profit and Loss	Debit
601-4500-002	Holiday - TMTP	Profit and Loss	Debit
601-4500-020	Holiday - Instrumentation	Profit and Loss	Debit
601-5101-030	Operations Labor - Engineering	Profit and Loss	Debit
601-5101-031	Operations Labor - Distribution	Profit and Loss	Debit
601-5102-030	Clerk Labor - Engineering	Profit and Loss	Debit
601-5102-031	Clerk Labor - Distribution	Profit and Loss	Debit
601-5103-030	Engineering Supervisor	Profit and Loss	Debit
601-5300-030	PTO - Engineering	Profit and Loss	Debit
601-5400-030	Sick Leave - Engineering	Profit and Loss	Debit
601-5400-031	Sick Leave - Distribution	Profit and Loss	Debit
601-5500-030	Holiday - Engineering	Profit and Loss	Debit
601-5500-031	Holiday - Distribution	Profit and Loss	Debit
601-6100-004	Labor - Bellevue/Dayton Station,CC	Profit and Loss	Debit
601-6100-005	Labor - Bristow Rd Station	Profit and Loss	Debit
601-6100-006	Labor - Bromley Station	Profit and Loss	Debit
601-6100-007	Labor - Dixie Hwy. Station,KC	Profit and Loss	Debit
601-6100-008	Labor - Dudley Pike Station	Profit and Loss	Debit
601-6100-009	Labor - Hands Pike Station	Profit and Loss	Debit
601-6100-011	Labor - Latonia Station	Profit and Loss	Debit
601-6100-012	Labor - W. Covington Station	Profit and Loss	Debit
601-6100-013	Labor - West Street Station	Profit and Loss	Debit
601-6100-014	Labor - TMTP Station	Profit and Loss	Debit
601-6100-016	Labor-WaterWorks PS	Profit and Loss	Debit
601-6100-017	Labor - Richardson Road Station	Profit and Loss	Debit
601-6100-018	Labor - Ripple Creek Station	Profit and Loss	Debit
601-6100-024	Labor - US27 Station	Profit and Loss	Debit
601-6100-025	Labor - General	Profit and Loss	Debit
601-6100-027	Labor - Water Towers & Storage	Profit and Loss	Debit
601-6101-030	Eng. Labor - Vehicle Maint.	Profit and Loss	Debit
601-6101-031	Dist. Labor - Vehicle Maint.	Profit and Loss	Debit
601-6102-030	Eng. Labor - Maint. Supervision	Profit and Loss	Debit
601-6102-031	Dist. Labor - Tractor/Compressor	Profit and Loss	Debit
601-6103-030	Eng. Labor - Structure & Improvement	Profit and Loss	Debit
601-6103-031	Dist. Labor - Grounds Maint.	Profit and Loss	Debit
601-6104-030	Eng. Labor - Maint. Of Mains	Profit and Loss	Debit
601-6104-031	Dist. Labor - Maint. Supervision	Profit and Loss	Debit
601-6105-030	Eng. Labor - Newport	Profit and Loss	Debit
601-6105-031	Dist. Labor - Structure & Improvements	Profit and Loss	Debit
601-6106-031	Dist. Labor - Maint. Of Mains	Profit and Loss	Debit

<b>Chart of Accounts</b>			
<b>Account Number</b>	<b>Account Description</b>	<b>Posting Type</b>	<b>Typical Balance</b>
601-6107-031	Dist. Labor - Maint. Of Services	Profit and Loss	Debit
601-6108-031	Dist. Labor - Maint. Of Meters	Profit and Loss	Debit
601-6109-031	Dist. Labor - Maint. Of Hydrants	Profit and Loss	Debit
601-6110-031	Dist. Labor - Maint. Of Misc. Plant	Profit and Loss	Debit
601-6111-031	Labor Dist. Newport	Profit and Loss	Debit
601-6112-031	Labor - Mainline Cleaning & Lining	Profit and Loss	Debit
601-6300-025	PTO - Pumping Stations	Profit and Loss	Debit
601-6300-031	PTO- Labor - Distribution	Profit and Loss	Debit
601-6400-025	Sick Leave - Pumping Stations	Profit and Loss	Debit
601-6500-025	Holiday - Pumping Stations	Profit and Loss	Debit
601-7101-050	Meter Readers Labor	Profit and Loss	Debit
601-7101-051	Field Service Labor	Profit and Loss	Debit
601-7101-052	Account Service Labor	Profit and Loss	Debit
601-7101-053	Flushing Labor	Profit and Loss	Debit
601-7102-050	Meter Readers Labor, Ludlow	Profit and Loss	Debit
601-7102-051	Delinquent Accts. Labor	Profit and Loss	Debit
601-7102-053	Leak Detection Labor	Profit and Loss	Debit
601-7103-050	Labor - Field Service	Profit and Loss	Debit
601-7103-051	Vehicle Maint. Labor	Profit and Loss	Debit
601-7103-053	Labor - Field Service	Profit and Loss	Debit
601-7104-050	Vehicle Maint. Labor	Profit and Loss	Debit
601-7300-050	PTO- Meter Reading	Profit and Loss	Debit
601-7300-051	PTO-Field Service	Profit and Loss	Debit
601-7300-052	PTO- Account Service	Profit and Loss	Debit
601-7300-053	PTO-Flushing & Leak Detection	Profit and Loss	Debit
601-7400-050	Sick Leave - Meter Reading	Profit and Loss	Debit
601-7400-051	Sick Leave - Field Service	Profit and Loss	Debit
601-7400-052	Sick Leave - Account Service	Profit and Loss	Debit
601-7400-053	Sick Leave - Flushing & Leak Det.	Profit and Loss	Debit
601-7500-050	Holiday - Meter Reading	Profit and Loss	Debit
601-7500-051	Holiday - Field Service	Profit and Loss	Debit
601-7500-052	Holiday - Account Service	Profit and Loss	Debit
601-7500-053	Holiday - Flushing & Leak Det.	Profit and Loss	Debit
601-8100-072	Executive Mgt. Labor	Profit and Loss	Debit
601-8100-073	Exc. Sect. & Admin Asst. Labor	Profit and Loss	Debit
601-8100-074	Bookkeeping/Accounting Labor	Profit and Loss	Debit
601-8100-075	Adm. Other Labor	Profit and Loss	Debit
601-8100-076	Board of Comm. - Monthly Fee	Profit and Loss	Debit
601-8100-077	Labor Janitor	Profit and Loss	Debit
601-8300-072	PTO- Executive Mgt	Profit and Loss	Debit
601-8300-073	Vacation - Exc. Sect./Adm. Asst	Profit and Loss	Debit
601-8300-074	PTO-BK/Accting	Profit and Loss	Debit
601-8300-075	Vacation - Adm. Other	Profit and Loss	Debit
601-8300-077	Vacation Janitor/Courrier	Profit and Loss	Debit
601-8400-072	Sick Leave - Executive Mgt.	Profit and Loss	Debit
601-8400-073	Sick Leave - Exc. Sect./Adm. Asst.	Profit and Loss	Debit
601-8400-074	Sick Leave - BK/Accting	Profit and Loss	Debit
601-8400-077	Sick Leave Janitor/Courrier	Profit and Loss	Debit
601-8500-072	Holiday - Executive Mgt.	Profit and Loss	Debit
601-8500-073	Holiday - Exc. Sect./Adm. Asst.	Profit and Loss	Debit
601-8500-074	Holiday - BK/Accting	Profit and Loss	Debit
601-8500-075	Holiday - Human Resources	Profit and Loss	Debit
601-8500-077	Holiday Janitor/Courrier	Profit and Loss	Debit

<b>Chart of Accounts</b>			
<b>Account Number</b>	<b>Account Description</b>	<b>Posting Type</b>	<b>Typical Balance</b>
604-3300-001	Pension - FTTP	Profit and Loss	Debit
604-3300-002	Pension - TMTP	Profit and Loss	Debit
604-3300-003	Pension - Laboratory	Profit and Loss	Debit
604-3300-021	Pension - Project Mgt.	Profit and Loss	Debit
604-3300-022	Pension - Sludge	Profit and Loss	Debit
604-3300-023	Pension - Safety	Profit and Loss	Debit
604-3400-001	Health Insurance - FTTP	Profit and Loss	Debit
604-3400-002	Health Insurance - TMTP	Profit and Loss	Debit
604-3400-003	Health Insurance - Laboratory	Profit and Loss	Debit
604-3400-021	Health Insurance - Project Mgt.	Profit and Loss	Debit
604-3400-022	Health Insurance - Sludge	Profit and Loss	Debit
604-3400-023	Health Insurance - Safety	Profit and Loss	Debit
604-3500-001	Education/Rec. - FTTP	Profit and Loss	Debit
604-3500-002	Education/Rec. - TMTP	Profit and Loss	Debit
604-3500-003	Education/Rec. - Laboratory	Profit and Loss	Debit
604-3500-021	Education/Rec. - Project Mgt.	Profit and Loss	Debit
604-3500-022	Education/Rec. - Sludge	Profit and Loss	Debit
604-3500-023	Education/Rec. - Safety	Profit and Loss	Debit
604-3700-001	Misc. Benefits - FTTP	Profit and Loss	Debit
604-3700-002	Misc. Benefits - TMTP	Profit and Loss	Debit
604-3700-003	Misc. Benefits - Laboratory	Profit and Loss	Debit
604-3700-021	Misc. Benefits - Project Mgt.	Profit and Loss	Debit
604-3700-022	Misc. Benefits - Sludge	Profit and Loss	Debit
604-3700-023	Misc. Benefits - Safety	Profit and Loss	Debit
604-4300-001	Pension - FTTP	Profit and Loss	Debit
604-4300-002	Pension - TMTP	Profit and Loss	Debit
604-4300-020	Pension - Instrumentation	Profit and Loss	Debit
604-4400-020	Health Ins - Instrumentation	Profit and Loss	Debit
604-4500-001	Education/Rec. - FTTP	Profit and Loss	Debit
604-4500-020	Education/Rec. - Instrumentation	Profit and Loss	Debit
604-4500-023	Education/Rec Safety	Profit and Loss	Debit
604-4700-001	Misc. Benefits - FTTP	Profit and Loss	Debit
604-4700-002	Misc. Benefits - TMTP	Profit and Loss	Debit
604-4700-020	Misc. Benefits - Instrumentation	Profit and Loss	Debit
604-5300-030	Pension Cost - Engineering	Profit and Loss	Debit
604-5300-031	Pension Cost - Distribution	Profit and Loss	Debit
604-5400-030	Health Ins. - Engineering	Profit and Loss	Debit
604-5500-030	Education/Rec. - Engineering	Profit and Loss	Debit
604-5700-030	Misc. Benefits - Engineering	Profit and Loss	Debit
604-5700-031	Misc. Benefits - Distribution	Profit and Loss	Debit
604-6300-025	Pension Cost - Pumping Stations	Profit and Loss	Debit
604-6400-025	Health Ins. - Pumping Stations	Profit and Loss	Debit
604-6400-031	Health Ins. - Distribution	Profit and Loss	Debit
604-6500-025	Education/Rec. - Pumping Stations	Profit and Loss	Debit
604-6500-031	Education/Rec. - Distribution	Profit and Loss	Debit
604-6700-025	Misc. Benefits - Pumping Stations	Profit and Loss	Debit
604-7300-050	Pension - Meter Reading	Profit and Loss	Debit
604-7300-051	Pension - Field Service	Profit and Loss	Debit
604-7300-052	Pension - Account Service	Profit and Loss	Debit
604-7300-053	Pension - Flushing & Leak Det.	Profit and Loss	Debit
604-7400-050	Health Ins. - Meter Reading	Profit and Loss	Debit
604-7400-051	Health Ins. - Field Service	Profit and Loss	Debit
604-7400-052	Health Ins. - Account Service	Profit and Loss	Debit

Chart of Accounts			
Account Number	Account Description	Posting Type	Typical Balance
604-7400-053	Health Ins. - Flushing & Leak Det.	Profit and Loss	Debit
604-7500-050	Education/Rec. - Meter Reading	Profit and Loss	Debit
604-7500-051	Education/Rec. - Field Service	Profit and Loss	Debit
604-7500-052	Education/Rec. - Account Service	Profit and Loss	Debit
604-7500-053	Education/Rec. - Flushing & Leak Det.	Profit and Loss	Debit
604-7700-050	Misc. Benefits - Meter Reading	Profit and Loss	Debit
604-7700-051	Misc. Benefits - Field Service	Profit and Loss	Debit
604-7700-052	Misc. Benefits - Account Service	Profit and Loss	Debit
604-7700-053	Misc. Benefits - Flushing & Leak Det.	Profit and Loss	Debit
604-8000-079	Dental Benefits Clearing Account	Profit and Loss	Debit
604-8300-072	Pension - Executive Mgt.	Profit and Loss	Debit
604-8300-073	Pension - Exc. Sect./Adm. Asst	Profit and Loss	Debit
604-8300-074	Pension - BK/Accting	Profit and Loss	Debit
604-8300-075	Pension - Human Resources	Profit and Loss	Debit
604-8300-077	Pension - Janitor	Profit and Loss	Debit
604-8400-072	Health Ins. - Executive Mgt.	Profit and Loss	Debit
604-8400-073	Health Ins. - Exc. Sect./Adm. Asst.	Profit and Loss	Debit
604-8400-074	Health Ins. - BK/Acct.	Profit and Loss	Debit
604-8400-076	Health Ins. - Board of Comm.	Profit and Loss	Debit
604-8400-077	Health INS. Janitor	Profit and Loss	Debit
604-8500-072	Education/Rec. - Executive Mgt.	Profit and Loss	Debit
604-8500-073	Education/Rec. - Exc. Sect./Adm. Asst.	Profit and Loss	Debit
604-8500-074	Education/Rec- Accounting	Profit and Loss	Debit
604-8500-075	Education/Rec. - Human Resources	Profit and Loss	Debit
604-8500-076	Education/Rec. - Board of Comm.	Profit and Loss	Debit
604-8500-077	Education Rec. - Janitor/Courier	Profit and Loss	Debit
604-8700-072	Misc. Benefits - Executive Mgt.	Profit and Loss	Debit
604-8700-073	Misc. Benefits - Exc. Sect./Adm. Asst.	Profit and Loss	Debit
604-8700-074	Misc. Benefits - BK/Acct.	Profit and Loss	Debit
604-8700-075	Misc. Benefits - Adm. Other	Profit and Loss	Debit
604-8700-076	Misc. Benefits - Board of Comm.	Profit and Loss	Debit
604-8700-077	Misc. Benefits - Janitor/Courier	Profit and Loss	Debit
604-8700-079	Misc. Benefits - District	Profit and Loss	Debit
610-1000-026	Water Purchased - City of Newport	Profit and Loss	Debit
615-1000-015	Electric Cost - Licking Station	Profit and Loss	Debit
615-1000-026	Electric Cost - Ohio River Station	Profit and Loss	Debit
615-3000-001	Electric Cost - FTTP	Profit and Loss	Debit
615-3000-002	Electric Cost - TMTP	Profit and Loss	Debit
615-3000-022	Electric Cost - Sludge	Profit and Loss	Debit
615-3000-027	Electric charge-37 Lumley	Profit and Loss	Debit
615-5000-004	Electric Cost - Bellevue/Dayton	Profit and Loss	Debit
615-5000-005	Electric Cost - Bristow Rd Station	Profit and Loss	Debit
615-5000-006	Electric Cost- Bromley Station	Profit and Loss	Debit
615-5000-007	Electric Cost - Dixie Hwy. Station, KC	Profit and Loss	Debit
615-5000-008	Electric Cost - Dudley Pike Station	Profit and Loss	Debit
615-5000-009	Electric Cost - Hands Pike Station	Profit and Loss	Debit
615-5000-010	Electric Cost Carothers Rd Station	Profit and Loss	Debit
615-5000-011	Electric Cost - Latonia Station	Profit and Loss	Debit
615-5000-012	Electric Cost-W.Covington Station	Profit and Loss	Debit
615-5000-013	Electric Cost-W. Street Station, KC	Profit and Loss	Debit
615-5000-014	Electric Cost-TMTP Station	Profit and Loss	Debit
615-5000-016	Electric Cost - WaterWorks PS	Profit and Loss	Debit
615-5000-017	Electric Cost - Richardson Road Station	Profit and Loss	Debit

<b>Chart of Accounts</b>			
<b>Account Number</b>	<b>Account Description</b>	<b>Posting Type</b>	<b>Typical Balance</b>
615-5000-018	Electric Cost - Ripple Creek Station	Profit and Loss	Debit
615-5000-024	Electric Cost - US27 Station	Profit and Loss	Debit
615-5000-025	Electric Cost Pumping - General	Profit and Loss	Debit
615-5000-027	Electric Cost - Storage Tanks	Profit and Loss	Debit
615-5000-028	Electric Cost - Memorial Pky Station	Profit and Loss	Debit
616-3000-001	Gas bill - 700 Alexandria Pike	Profit and Loss	Debit
616-3000-002	Gas Cost - TMTP	Profit and Loss	Debit
616-5000-004	Gas charges 1323 Water Works Rd	Profit and Loss	Debit
616-5000-007	Gas Charges For 1406 Dixie Hwy.	Profit and Loss	Debit
616-5000-011	Gas charges for 3316 Latonia	Profit and Loss	Debit
616-5000-016	Gas Cost - WaterWorks Station	Profit and Loss	Debit
618-1000-025	Chemical Cost	Profit and Loss	Debit
618-3000-001	Chemicals - FTTP	Profit and Loss	Debit
618-3000-002	Chemicals - TMTP	Profit and Loss	Debit
618-3000-003	Chemicals - Laboratory	Profit and Loss	Debit
618-3000-020	Chemicals - Instrumentation	Profit and Loss	Debit
618-3000-022	Chemicals - Sludge	Profit and Loss	Debit
618-5000-025	Chemical Cost - Pumping	Profit and Loss	Debit
618-6000-025	Chemical Cost - Pumping	Profit and Loss	Debit
620-1000-015	Material & Supplies - Licking Station	Profit and Loss	Debit
620-1000-026	Material & Supplies - Ohio River Station	Profit and Loss	Debit
620-2000-015	Material & Supplies - Licking Station	Profit and Loss	Debit
620-2000-026	Material & Supplies - Ohio River Station	Profit and Loss	Debit
620-3000-001	Materials & Supplies - FTTP	Profit and Loss	Debit
620-3000-002	Materials & Supplies - TMTP	Profit and Loss	Debit
620-3000-003	Materials & Supplies - Laboratory	Profit and Loss	Debit
620-3000-020	Materials & Supplies - Instrumentation	Profit and Loss	Debit
620-3000-021	Materials & Supplies - Project Mgt.	Profit and Loss	Debit
620-3000-022	Materials & Supplies - Sludge	Profit and Loss	Debit
620-3000-023	Materials & Supplies - Safety	Profit and Loss	Debit
620-4000-001	Materials & Supplies - FTTP	Profit and Loss	Debit
620-4000-002	Materials & Supplies - TMTP	Profit and Loss	Debit
620-4000-020	Materials & Supplies - Instrumentation	Profit and Loss	Debit
620-4000-021	Materials & Supplies - Regulators	Profit and Loss	Debit
620-5000-025	Materials & Supplies - Pumping General	Profit and Loss	Debit
620-5001-030	Materials & Supplies - Engineering	Profit and Loss	Debit
620-5001-031	Office Supplies-Distribution	Profit and Loss	Debit
620-5002-030	Materials & Supplies - Shop & Tools, Eng.	Profit and Loss	Debit
620-5002-031	Materials & Supplies - Shop & Tools, Dist.	Profit and Loss	Debit
620-5003-030	Materials & Supplies - Safety, Engineering	Profit and Loss	Debit
620-5003-031	Safety Supplies- Distribution	Profit and Loss	Debit
620-5004-030	Materials & Supplies - Computer Exp, Eng.	Profit and Loss	Debit
620-5004-031	Materials & Supplies - Computer Exp, Dist.	Profit and Loss	Debit
620-6000-004	Materials/Supplies - Belvue/Day Station,CC	Profit and Loss	Debit
620-6000-005	Materials/Supplies - Bristow Rd Station	Profit and Loss	Debit
620-6000-006	Materials & Supplies-Bromley Station	Profit and Loss	Debit
620-6000-007	Materials/Supplies - Dixie Hwy. Station,KC	Profit and Loss	Debit
620-6000-008	Materials/Supplies - Dudley Pike Station,KC	Profit and Loss	Debit
620-6000-009	Materials & Supplies - Hands Pike Station	Profit and Loss	Debit
620-6000-011	Materials & Supplies - Latonia Station	Profit and Loss	Debit
620-6000-012	Materials & Supplies -W Covington Station	Profit and Loss	Debit
620-6000-013	Materials/Supplies - W. Street Station,KC	Profit and Loss	Debit
620-6000-014	Materials & Supplies -TMTP Station	Profit and Loss	Debit

<b>Chart of Accounts</b>			
<b>Account Number</b>	<b>Account Description</b>	<b>Posting Type</b>	<b>Typical Balance</b>
620-6000-016	Materials & Supplies -WaterWorks PS	Profit and Loss	Debit
620-6000-017	Materials & Supplies - Richardson Road Station	Profit and Loss	Debit
620-6000-018	Materials & Supplies - Ripple Creek Station	Profit and Loss	Debit
620-6000-024	Materials & Supplies - US27 Station	Profit and Loss	Debit
620-6000-025	Materials & Supplies Pumping - Maint.	Profit and Loss	Debit
620-6000-027	Materials & Supplies - Water Storage Facilities	Profit and Loss	Debit
620-6001-030	Materials & Supplies - Eng. Structure & Imprv.	Profit and Loss	Debit
620-6001-031	Materials & Supplies - Dist.,Structure & Imprv.	Profit and Loss	Debit
620-6002-031	Materials & Supplies - Dist. Maint of Mains	Profit and Loss	Debit
620-6003-031	Materials & Supplies - Dist. Services	Profit and Loss	Debit
620-6004-031	Materials & Supplies - Dist. Meters	Profit and Loss	Debit
620-6005-031	Materials & Supplies - Dist. Hydrants	Profit and Loss	Debit
620-6006-031	Materials & Supplies - Dist. Misc. Plant	Profit and Loss	Debit
620-6007-031	Materials & Supplies- Cleaning & Lining	Profit and Loss	Debit
620-6008-031	Materials & Supplies Valve Replacement Pgrm	Profit and Loss	Debit
620-6009-031	Inventory Adjustment	Profit and Loss	Debit
620-7001-050	Materials/Supplies - Meter Reading	Profit and Loss	Debit
620-7001-051	Materials & Supplies - Field Service	Profit and Loss	Debit
620-7001-052	Office Supplies- Account Service	Profit and Loss	Debit
620-7001-053	Materials/Supplies - Flushing	Profit and Loss	Debit
620-7001-054	Materials/Supplies - Cust. Serv. Other	Profit and Loss	Debit
620-7002-050	Materials/Supplies - Shop & Tools M/R	Profit and Loss	Debit
620-7002-051	Materials & Supplies-Shop &Tools Field Service	Profit and Loss	Debit
620-7002-052	Postage- Account Service	Profit and Loss	Debit
620-7002-053	Materials/Supplies - Shop & Tools Flushing	Profit and Loss	Debit
620-7003-050	Materials/Supplies - Ludlow	Profit and Loss	Debit
620-7003-051	Safety Supplies- Field Service	Profit and Loss	Debit
620-7003-052	Postage- Account Service- Newport	Profit and Loss	Debit
620-7003-053	Materials/Supplies - Leak Detection	Profit and Loss	Debit
620-7004-050	Safety Supplies- Meter Reading	Profit and Loss	Debit
620-7004-053	Safety Supplies- Flushing	Profit and Loss	Debit
620-8000-072	Office Supplies- Executive Mgt	Profit and Loss	Debit
620-8000-073	Materials/Supplies - Exc. Sect & Adm. Asst	Profit and Loss	Debit
620-8000-074	Materials/Supplies - BK/Acct.	Profit and Loss	Debit
620-8000-075	Materials/Supplies - HMR	Profit and Loss	Debit
620-8000-077	Materials & Supplies - Janitor/Courier	Profit and Loss	Debit
620-8000-079	Materials & Supplies Adm.	Profit and Loss	Debit
620-8001-074	Materials & Supplies - Network/Computers	Profit and Loss	Debit
620-8001-079	Dues & subscriptions-District	Profit and Loss	Debit
631-1000-015	Eng. Cost - Licking Station	Profit and Loss	Debit
631-1000-026	Eng. Cost - Ohio River Station	Profit and Loss	Debit
631-3000-001	Eng. Contractual Services - FTTP	Profit and Loss	Debit
631-3000-002	Eng. Contractual Services - TMTP	Profit and Loss	Debit
631-3000-003	Eng. Contractual Services - Lab	Profit and Loss	Debit
631-3000-022	Eng. Contractual Services - Sludge	Profit and Loss	Debit
631-3000-023	Eng. Contractual Services - Safety	Profit and Loss	Debit
631-4000-001	Eng. Contractual Services - FTTP	Profit and Loss	Debit
631-4000-002	Eng. Contractual Services - TMTP	Profit and Loss	Debit
631-5000-004	Contractual Eng. - Bellevue/Dayton Station,CC	Profit and Loss	Debit
631-5000-005	Contractual Eng.- Bristow Rd.	Profit and Loss	Debit
631-5000-006	Contractual Engineering-Bromley Station,KC	Profit and Loss	Debit
631-5000-007	Contractual Eng. - Dixie Hwy. Station,KC	Profit and Loss	Debit
631-5000-008	Contractual Eng. - Dudley Pike Station	Profit and Loss	Debit

<b>Chart of Accounts</b>			
<b>Account Number</b>	<b>Account Description</b>	<b>Posting Type</b>	<b>Typical Balance</b>
631-5000-009	Contractual Eng. - Hands Pike Station, KC	Profit and Loss	Debit
631-5000-011	Contractual Eng. - Latonia Station, KC	Profit and Loss	Debit
631-5000-012	Contractual Engineering -W>Covington Station, KC	Profit and Loss	Debit
631-5000-013	Contractual Engineering-W.Street Station, KC	Profit and Loss	Debit
631-5000-014	Contractual Engineering-TMTP Station	Profit and Loss	Debit
631-5000-017	Contractual Eng. - Richsn Road Station, KC	Profit and Loss	Debit
631-5000-018	Contractual Eng. - Ripple Creek Station, CC	Profit and Loss	Debit
631-5000-024	Contractual Eng. - US27 Station, CC	Profit and Loss	Debit
631-5000-027	Contractual Eng. - Water Towers	Profit and Loss	Debit
631-5000-030	Contractual Eng. - Engineering	Profit and Loss	Debit
631-6000-030	Contractual Eng. - Engineering	Profit and Loss	Debit
631-6000-031	Contractual Eng. - Distribution	Profit and Loss	Debit
631-7000-050	Contractual Eng. - Meter Reading	Profit and Loss	Debit
631-7000-051	Contractual Eng. - Field Service	Profit and Loss	Debit
631-7000-052	Contractual Eng. - Account Service	Profit and Loss	Debit
631-7000-053	Contractual Eng. - Flushing/Leak Det.	Profit and Loss	Debit
631-7000-054	Contractual Eng. - Customer Service Other	Profit and Loss	Debit
631-8000-072	Contractual Serv's - Engineering	Profit and Loss	Debit
631-8000-079	Engineering Services Other	Profit and Loss	Debit
632-8000-070	Contractual Serv's - Other	Profit and Loss	Debit
632-8000-074	Contract Service Accounting/Audit - Accting/BK	Profit and Loss	Debit
633-1000-015	Legal Cost - Licking Station	Profit and Loss	Debit
633-1000-026	Legal Cost - Ohio River Station	Profit and Loss	Debit
633-3000-001	Legal Contractual Services - FTTP	Profit and Loss	Debit
633-3000-002	Legal Contractual Services - TMTP	Profit and Loss	Debit
633-3000-003	Legal Contractual Services - Laboratory	Profit and Loss	Debit
633-3000-022	Legal Contractual Services - Sludge	Profit and Loss	Debit
633-3000-023	Legal Contractual Services - Safety	Profit and Loss	Debit
633-4000-001	Legal Contractual Services - FTTP	Profit and Loss	Debit
633-4000-002	Legal Contractual Services - TMTP	Profit and Loss	Debit
633-5000-025	Contractual Legal-Pumping	Profit and Loss	Debit
633-5000-030	Contractual Legal - Engineering	Profit and Loss	Debit
633-5000-031	Contractual Legal - Distribution	Profit and Loss	Debit
633-6000-025	Contractual Legal - Pumping General	Profit and Loss	Debit
633-6000-031	Contractual Legal - Distribution	Profit and Loss	Debit
633-7000-050	Contractual Legal - Customer Service	Profit and Loss	Debit
633-7000-051	Contractual Legal - Field Service	Profit and Loss	Debit
633-7000-052	Contractual Legal - Account Service	Profit and Loss	Debit
633-7000-053	Contractual Legal - Flushing/Leak Detection	Profit and Loss	Debit
633-8000-072	Contractual Serv's - Legal	Profit and Loss	Debit
633-8000-075	Legal Fees Human Resources	Profit and Loss	Debit
633-8000-079	Contractual Services - Legal	Profit and Loss	Debit
634-1000-025	Contractual Mgt fees - Pumping SOS	Profit and Loss	Debit
634-2000-025	Contractual Mgt fees - Pumping SOS	Profit and Loss	Debit
634-3000-001	Mgt. Serv's Contractual Services - FTTP	Profit and Loss	Debit
634-3000-002	Mgt. Serv's Contractual Services - TMTP	Profit and Loss	Debit
634-3000-003	Mgt. Serv's Contractual Services - Lab	Profit and Loss	Debit
634-3000-022	Mgt. Serv's Contractual Services - Sludge	Profit and Loss	Debit
634-3000-023	Mgt. Serv's Contractual Services - Safety	Profit and Loss	Debit
634-5000-025	Contractual Mgt. Fees - Pumping	Profit and Loss	Debit
634-5000-030	Contractual Mgt. Fees - Engineering	Profit and Loss	Debit
634-6000-025	Contractual Mgt. Fees - Pumping	Profit and Loss	Debit
634-6000-031	Contractual Services - Mgt. Fees, Distribution	Profit and Loss	Debit



<b>Chart of Accounts</b>			
<b>Account Number</b>	<b>Account Description</b>	<b>Posting Type</b>	<b>Typical Balance</b>
634-7000-050	Contractual Serv's - Mgt. Fees - Customer Service	Profit and Loss	Debit
634-7000-051	Contractual Serv's - Mgt. Fees - Field Service	Profit and Loss	Debit
634-7000-052	Contractual Serv's - Mgt. Fees - Account Service	Profit and Loss	Debit
634-7000-053	Contractual Serv's - Mgt. Fees - Flushing/Leak Det.	Profit and Loss	Debit
634-8000-072	Contractual Serv's Mgt. Fees -Adm.	Profit and Loss	Debit
634-8000-079	Contract Mgt. Fee- Asset Mgt Study	Profit and Loss	Debit
635-1000-015	Contractual Services - Licking Station	Profit and Loss	Debit
635-1000-025	Contractual Service - SOS	Profit and Loss	Debit
635-1000-026	Contractual Services - Ohio River Station	Profit and Loss	Debit
635-2000-015	Contractual Services - Licking Station	Profit and Loss	Debit
635-2000-025	Contractual Service - SOS	Profit and Loss	Debit
635-2000-026	Contractual Services - Ohio River Station	Profit and Loss	Debit
635-3000-001	Contractual Services Other - FTTP	Profit and Loss	Debit
635-3000-004	Contract Service, Public Relations	Profit and Loss	Debit
635-3000-020	Other Contractual Serv. - Instrumentation	Profit and Loss	Debit
635-3000-021	Contractual Serv. Other - Project Mgt.	Profit and Loss	Debit
635-3000-022	Other Contractual Serv. - Sludge FTTP	Profit and Loss	Debit
635-3000-023	Other Contractual Serv. - Safety	Profit and Loss	Debit
635-3001-001	Other Contractual Serv. - FTTP	Profit and Loss	Debit
635-3001-002	Other Contractual Serv. - TMTP	Profit and Loss	Debit
635-3001-003	Other Contractual Serv. - Laboratory	Profit and Loss	Debit
635-3001-022	Other Contractual Service-Sludge TMTP	Profit and Loss	Debit
635-3002-001	Snow Removal-FTTP	Profit and Loss	Debit
635-3002-002	Snow Removal- TMTP	Profit and Loss	Debit
635-3003-001	Grounds Keeping-FTTP	Profit and Loss	Debit
635-3004-001	Contract Service-Public Relations	Profit and Loss	Debit
635-4000-001	Other Contractual Serv. - FTTP	Profit and Loss	Debit
635-4000-002	Other Contractual Serv. - TMTP	Profit and Loss	Debit
635-4000-003	Other Contractual Serv. - Laboratory	Profit and Loss	Debit
635-4000-020	Contract Serv. Other - Instrumentation	Profit and Loss	Debit
635-5000-025	Contractual Other - Pumping Other	Profit and Loss	Debit
635-5001-025	Cinergy Maint Contract	Profit and Loss	Debit
635-5001-030	Contractual Other - Eng. Operations	Profit and Loss	Debit
635-5001-031	Contractual Other - Dist. Operations	Profit and Loss	Debit
635-5002-030	Contractual Other - Eng. Communications	Profit and Loss	Debit
635-5002-031	Contractual Other - Dist. Communications	Profit and Loss	Debit
635-5003-030	Contractual Expense - Utilities	Profit and Loss	Debit
635-5003-031	Contractual Other - Dist. Utilities	Profit and Loss	Debit
635-5004-030	Contract Computer Svc.	Profit and Loss	Debit
635-5004-031	Contract Computer Service - Dist.	Profit and Loss	Debit
635-6000-004	Contractual Other - Belvue/Day Station,CC	Profit and Loss	Debit
635-6000-005	Contractual Other - Boone Cty Station,BC	Profit and Loss	Debit
635-6000-006	Contractual Other - Bromlely Station	Profit and Loss	Debit
635-6000-007	Contractual Other - Dixie Hwy. Station,KC	Profit and Loss	Debit
635-6000-008	Contractual Other - Dudley Pike Station	Profit and Loss	Debit
635-6000-009	Contractual Other - Hands Pike Station	Profit and Loss	Debit
635-6000-011	Contractual Other - Latonia Station	Profit and Loss	Debit
635-6000-012	Contractual Other - W. Covington Station	Profit and Loss	Debit
635-6000-013	Contractual Other - West Street Station	Profit and Loss	Debit
635-6000-014	Contractual Other - TMTP Station	Profit and Loss	Debit
635-6000-016	Contractual Other - WaterWorks PS	Profit and Loss	Debit
635-6000-017	Contractual Other - Richardson Road Station	Profit and Loss	Debit
635-6000-018	Contractual Other- Ripple Creek Station	Profit and Loss	Debit

<b>Chart of Accounts</b>			
<b>Account Number</b>	<b>Account Description</b>	<b>Posting Type</b>	<b>Typical Balance</b>
635-6000-024	Contractual Other - US27 Station	Profit and Loss	Debit
635-6000-025	Contractual Other - Pumping Other	Profit and Loss	Debit
635-6000-027	Contractual Other - Water Towers	Profit and Loss	Debit
635-6001-030	Contractual Other - Eng., Maintenance	Profit and Loss	Debit
635-6001-031	Contractual Other - Distr., Maint. Of Misc. Plant	Profit and Loss	Debit
635-6002-030	Contractual Other - Eng., Structure & Impr.	Profit and Loss	Debit
635-6002-031	Contractual Other - Distr., Ground Maint.	Profit and Loss	Debit
635-6003-030	Contractual Other - Eng., Maint. Of Mains	Profit and Loss	Debit
635-6003-031	Contractual Other - Distr., Structure & Imprv.	Profit and Loss	Debit
635-6004-030	Contractual Other - Eng., Maint. Of Misc. Plant	Profit and Loss	Debit
635-6004-031	Contractual Other - Distr., Maint of Mains	Profit and Loss	Debit
635-6005-031	Contractual Other - Maint. of Services	Profit and Loss	Debit
635-6006-031	Contractual Other - Distr., Maint. Of Meters	Profit and Loss	Debit
635-6007-031	Contractual Other - Distr., Hydrants	Profit and Loss	Debit
635-6008-031	Contractual Other - Distr., Maint. Of Misc. Plant	Profit and Loss	Debit
635-6009-031	Contractual Other - Blow-Off Charges	Profit and Loss	Debit
635-6010-031	Contract Services Fill Stations	Profit and Loss	Debit
635-6011-031	Contract Serv. Valve Replacement Program	Profit and Loss	Debit
635-6012-031	Contract Serv. Mainline Cleaning & Lining	Profit and Loss	Debit
635-7001-050	Contract Service Other - Meter Reading	Profit and Loss	Debit
635-7001-051	Contractual Other - Communication Field Serv	Profit and Loss	Debit
635-7001-052	Contract Serv- Bill Printing/Mailing	Profit and Loss	Debit
635-7001-053	Contractual Other - Flushing	Profit and Loss	Debit
635-7001-054	Contractual Other - Customer Service Other	Profit and Loss	Debit
635-7002-052	Contractual Other - Communications Account Serv.	Profit and Loss	Debit
635-7002-053	Contractual Other - Communication Flushing	Profit and Loss	Debit
635-7002-054	Contractual Other - Collections	Profit and Loss	Debit
635-7003-050	Electric for 3049 Dixie Hwy	Profit and Loss	Debit
635-7003-051	Gas for 3049 Dixie Hwy	Profit and Loss	Debit
635-7003-052	Contract Expense - Sanitation Billing	Profit and Loss	Debit
635-7003-054	Contractual Other - Utilities	Profit and Loss	Debit
635-8000-072	Contractual Other - Executive Mgt.	Profit and Loss	Debit
635-8000-073	Contractual Other - Exc. Sect./Adm. Asst.	Profit and Loss	Debit
635-8000-074	Contractual Other - BK/Accting	Profit and Loss	Debit
635-8000-075	Contractual Serv. Other - HMR	Profit and Loss	Debit
635-8000-077	Contractual Service Other - Janitor/Courrier	Profit and Loss	Debit
635-8000-079	Contractual Other - Misc.	Profit and Loss	Debit
635-8001-074	Contract Serv. - Network/Computers	Profit and Loss	Debit
642-1000-015	Rental Exp - Licking Station	Profit and Loss	Debit
642-1000-026	Rental Exp - Ohio River Station	Profit and Loss	Debit
642-2000-015	Rental Exp - Licking Station	Profit and Loss	Debit
642-2000-026	Rental Exp - Ohio River Station	Profit and Loss	Debit
642-3000-001	Rental Exp - FTTP	Profit and Loss	Debit
642-3000-002	Rental Exp - TMTP	Profit and Loss	Debit
642-3000-003	Rental Exp - Laboratory	Profit and Loss	Debit
642-3000-022	Rental Exp - Sludge	Profit and Loss	Debit
642-4000-001	Rental Exp - FTTP	Profit and Loss	Debit
642-4000-002	Rental Exp - TMTP	Profit and Loss	Debit
642-4000-020	Rental Exp - Instrumentation	Profit and Loss	Debit
642-5000-030	Rental Exp. - Engineering	Profit and Loss	Debit
642-6000-025	Rental Expense - Pumping General	Profit and Loss	Debit
642-6000-031	Rental Exp., Distribution	Profit and Loss	Debit
642-7000-050	Rental Exp. - Meter Reading	Profit and Loss	Debit

<b>Chart of Accounts</b>			
<b>Account Number</b>	<b>Account Description</b>	<b>Posting Type</b>	<b>Typical Balance</b>
642-7000-051	Rental Exp. - Field Service	Profit and Loss	Debit
642-7000-052	Rental Exp. - Account Service	Profit and Loss	Debit
642-7000-053	Rental Exp. - Flushing & Leak Detection	Profit and Loss	Debit
642-7000-054	Rental Exp. - Customer Service Other	Profit and Loss	Debit
642-8000-072	Rental Exp - Administration	Profit and Loss	Debit
642-8000-074	Rental Expense-Accounting	Profit and Loss	Debit
650-1000-025	Transportation Cost - SOS	Profit and Loss	Debit
650-2000-025	Transportation Cost - SOS	Profit and Loss	Debit
650-3000-001	Transportation Exp - FTTP	Profit and Loss	Debit
650-3000-002	Transportation Exp - TMTP	Profit and Loss	Debit
650-3000-003	Transportation Exp - Laboratory	Profit and Loss	Debit
650-3000-020	Transportation Exp - Instrumentation	Profit and Loss	Debit
650-3000-021	Transportation -Projects	Profit and Loss	Debit
650-3000-022	Transportation Exp - Sludge	Profit and Loss	Debit
650-3000-023	Transportation Exp - Safety	Profit and Loss	Debit
650-4000-001	Transportation Exp - FTTP	Profit and Loss	Debit
650-4000-002	Transportation Exp - TMTP	Profit and Loss	Debit
650-4000-020	Transportation Exp - Instrumentation	Profit and Loss	Debit
650-5000-025	Transportation Exp. - Pumping	Profit and Loss	Debit
650-5001-030	Trans. Exp. - Eng. Auto Gas & Oil	Profit and Loss	Debit
650-5002-030	Trans Exp. - Eng. Vehicle Maint. Contractors	Profit and Loss	Debit
650-5003-030	Trans Exp. - Eng. Vehicle Maint. Supplies	Profit and Loss	Debit
650-6000-025	Trans Exp. - Pumping	Profit and Loss	Debit
650-6001-031	Trans Exp. - Distr., Auto Gas & Oil	Profit and Loss	Debit
650-6002-031	Trans Exp. - Distr., Vehicle Maint. Contractors	Profit and Loss	Debit
650-6003-031	Trans Exp. - Distr., Vehicle Maint. Supplies	Profit and Loss	Debit
650-6004-031	Trans Exp. - Distr., Gas & Oil Ttr/Comprsor	Profit and Loss	Debit
650-6005-031	Trans Exp. - Distr., Tractor/Compressor Maint.	Profit and Loss	Debit
650-6006-031	Trans Exp. - Distr., Ttr/Comprsor Maint. Supplies	Profit and Loss	Debit
650-7001-050	Trans Exp - Gas & Oil Meter Readers	Profit and Loss	Debit
650-7001-051	Auto Gas & Oil Field Serv. Newport	Profit and Loss	Debit
650-7001-053	Trans Exp - Gas & Oil Flushing	Profit and Loss	Debit
650-7002-050	Trans Exp - Contract Maint. Meter Readers	Profit and Loss	Debit
650-7002-051	Trans Exp - Contract Maint. Field Service	Profit and Loss	Debit
650-7002-053	Trans Exp - Contract Maint. Flushing	Profit and Loss	Debit
650-7003-050	Trans Exp - Meter Readers, Supplies	Profit and Loss	Debit
650-7003-051	Trans Exp - Field Service, Supplies	Profit and Loss	Debit
650-7003-053	Trans Exp - Flushing, Supplies	Profit and Loss	Debit
650-7004-050	Auto Gas & Oil Meter Reader Newport	Profit and Loss	Debit
650-8000-072	Transportation Exp - Executive Mgt.	Profit and Loss	Debit
650-8000-073	Transportation Exp - Exc. Sect. & Adm. Asst.	Profit and Loss	Debit
650-8000-074	Transportation Exp - Bookkeeping/Accounting	Profit and Loss	Debit
650-8000-075	Transportation - HMR	Profit and Loss	Debit
650-8000-077	Transportation exp-courier	Profit and Loss	Debit
650-8000-079	Transportation Exp - Other	Profit and Loss	Debit
656-1000-015	Insurance GL - Licking Station	Profit and Loss	Debit
656-1000-026	Insurance GL - Ohio River Station	Profit and Loss	Debit
656-3000-001	Auto Insurance - FTTP	Profit and Loss	Debit
656-3000-002	Auto Insurance TMTP	Profit and Loss	Debit
656-5000-025	Auto Insurance-Pumping	Profit and Loss	Debit
656-5000-030	Auto Insurance - Engineering	Profit and Loss	Debit
656-5000-031	Auto Insurance-Distribution	Profit and Loss	Debit
656-7000-054	Auto Insurance-Cust Service	Profit and Loss	Debit

<b>Chart of Accounts</b>			
<b>Account Number</b>	<b>Account Description</b>	<b>Posting Type</b>	<b>Typical Balance</b>
656-8000-072	Auto Insurance-Executive Mgt	Profit and Loss	Debit
656-8000-079	Auto Insurance- Admin	Profit and Loss	Debit
657-1000-025	Insurance Workers Comp - SOS	Profit and Loss	Debit
657-3000-001	General Liability Insurance FTTP	Profit and Loss	Debit
657-3000-002	Insurance General Liability - TMTP	Profit and Loss	Debit
657-3000-003	Insurance Workers Comp - Laboratory	Profit and Loss	Debit
657-3000-020	Insurance Workers Comp - Instrumentation	Profit and Loss	Debit
657-3000-021	Insurance Workers Comp - Project Mgt.	Profit and Loss	Debit
657-3000-022	Insurance Workers Comp - Sludge	Profit and Loss	Debit
657-3000-023	Insurance Workers Comp - Safety	Profit and Loss	Debit
657-5000-025	General Liability Insurance-Pumping	Profit and Loss	Debit
657-5000-030	General Liability Insurance- Engineering	Profit and Loss	Debit
657-5000-031	General Liability Insurance-Distribution	Profit and Loss	Debit
657-7000-050	Insurance Workers Comp - Meter Reading	Profit and Loss	Debit
657-7000-051	Insurance Workers Comp - Field Service	Profit and Loss	Debit
657-7000-052	Insurance Workers Comp - Account Service	Profit and Loss	Debit
657-7000-053	General Liability Insurance-Flushing	Profit and Loss	Debit
657-7000-054	General Liability Insurance-Cust Service	Profit and Loss	Debit
657-8000-072	Insurance Expense - W.C. Admin.	Profit and Loss	Debit
657-8000-073	Insurance Exp. - W.C. Exec. Secty.	Profit and Loss	Debit
657-8000-074	Insurance Exp WC - BK/Acct.	Profit and Loss	Debit
658-1000-025	Insurance Exp Other - SOS	Profit and Loss	Debit
658-3000-001	Workers Comp Insurance-FTTP	Profit and Loss	Debit
658-3000-002	Workers Comp Insurance TMTP	Profit and Loss	Debit
658-3000-003	Workers Comp Insurance-Laboratory	Profit and Loss	Debit
658-5000-025	Workers comp Insurance-Pumping	Profit and Loss	Debit
658-5001-030	Workers Comp Insurance-Engineering	Profit and Loss	Debit
658-5001-031	Workers Comp Insurance-Distribution	Profit and Loss	Debit
658-5002-030	Insurance Other - Engineering, Property	Profit and Loss	Debit
658-5002-031	Insurance Other - Distribution, Property	Profit and Loss	Debit
658-7000-050	Workers Comp Insurance-Meter Reading	Profit and Loss	Debit
658-7000-051	Workers Comp Insurance-Field Service	Profit and Loss	Debit
658-7000-053	Workers Comp Insurance-Flushing	Profit and Loss	Debit
658-7000-054	Insurance Other - Customer Service	Profit and Loss	Debit
658-8000-001	Pollution FTTP	Profit and Loss	Debit
658-8000-072	Workers Comp Insurance- Executive Mgt	Profit and Loss	Debit
658-8000-076	Workers Comp Insurance-Public Officials	Profit and Loss	Debit
658-8000-079	Workers Comp Insurance-Admin	Profit and Loss	Debit
667-8000-080	PSC Expense Rate Case	Profit and Loss	Debit
667-8000-081	PSC Annual Assessment Fee	Profit and Loss	Debit
667-8000-082	PSC Expense - Administrative	Profit and Loss	Debit
670-7000-054	Bad Debt Expense	Profit and Loss	Debit
675-1000-015	Misc. Exp - Licking Station	Profit and Loss	Debit
675-1000-026	Misc. Exp - Ohio River Station	Profit and Loss	Debit
675-2000-015	Misc. Exp - Licking Station	Profit and Loss	Debit
675-2000-026	Misc. Exp - Ohio River Station	Profit and Loss	Debit
675-3000-001	Miscellaneous Exp - FTTP	Profit and Loss	Debit
675-3000-002	Miscellaneous Exp - TMTP	Profit and Loss	Debit
675-3000-003	Miscellaneous Exp - Laboratory	Profit and Loss	Debit
675-3000-021	Miscellaneous Exp - Project Mgt.	Profit and Loss	Debit
675-3000-022	Misc Exp - Sludge	Profit and Loss	Debit
675-3000-023	Miscellaneous Exp - Safety	Profit and Loss	Debit
675-4000-001	Miscellaneous Exp - FTTP	Profit and Loss	Debit

Chart of Accounts			
Account Number	Account Description	Posting Type	Typical Balance
675-4000-002	Miscellaneous Exp - TMTP	Profit and Loss	Debit
675-4000-020	Misc Exp - Instrumentation	Profit and Loss	Debit
675-5000-025	Miscellaneous Exp. Pumping	Profit and Loss	Debit
675-5000-030	Miscellaneous Exp. - Engineering	Profit and Loss	Debit
675-6000-031	Miscellaneous Exp. - Distribution	Profit and Loss	Debit
675-7001-050	Misc. Exp - Meter Reading	Profit and Loss	Debit
675-7001-051	Misc. Exp - Field Service	Profit and Loss	Debit
675-7001-052	Misc. Exp - Account Service	Profit and Loss	Debit
675-7001-053	Misc. Exp - Flushing/Leak Detection	Profit and Loss	Debit
675-7002-052	Misc. Exp - Interest Expense - Cash Guarantee	Profit and Loss	Debit
675-8000-072	Misc. Exp -Executive Mgt.	Profit and Loss	Debit
675-8000-073	Misc. Exp - Exc. Sect & Adm. Asst.	Profit and Loss	Debit
675-8000-074	Misc. Exp - Bookkeeping/Accounting	Profit and Loss	Debit
675-8000-075	Misc. Exp. Human Resources	Profit and Loss	Debit
675-8000-076	Misc Exp - BOC	Profit and Loss	Debit
675-8000-079	Miscellaneous Expense - Other	Profit and Loss	Debit
675-8001-079	Miscellaneous Expenses Admin Newport	Profit and Loss	Debit
699-3000-001	Taxes Other Than Income Taxes (Fica) - FTTP	Profit and Loss	Debit
699-3000-002	Taxes Other Than Income Taxes(Fica) - TMTP	Profit and Loss	Debit
699-3000-003	Taxes Other Than Income Taxes - Lab	Profit and Loss	Debit
699-3000-021	Taxes Other Than Income Taxes - Project Mgt.	Profit and Loss	Debit
699-3000-022	Taxes Other Than Income Taxes - Sludge	Profit and Loss	Debit
699-3000-023	Taxes Other Than Income Taxes - Safety	Profit and Loss	Debit
699-4000-001	Taxes Other Than Income Taxes - FTTP	Profit and Loss	Debit
699-4000-002	Taxes Other Than Income Taxes - TMTP	Profit and Loss	Debit
699-4000-020	Taxes Other Than Income Taxes - Inst.	Profit and Loss	Debit
699-5000-030	FICA Engineering	Profit and Loss	Debit
699-6000-025	Taxes Other Than Income Taxes - Pumping	Profit and Loss	Debit
699-6000-031	Taxes Other Than Income Taxes - Distribution	Profit and Loss	Debit
699-7000-050	Taxes Other Than Income Taxes(FICA) - Meter Readn	Profit and Loss	Debit
699-7000-051	Taxes Other Than Income Taxes(FICA) - Field Svc.	Profit and Loss	Debit
699-7000-052	Taxes Other Than Income Tax(FICA) - Acct. Serv.	Profit and Loss	Debit
699-7000-053	Taxes Other Than Income Tax(FICA) - Flushing	Profit and Loss	Debit
699-8000-072	Taxes Other Than Income Taxes(FICA) - Exc Mgt.	Profit and Loss	Debit
699-8000-073	Taxes Other Than Income Taxes(FICA) - Secty	Profit and Loss	Debit
699-8000-074	Taxes Other Than Income Taxes(FICA) - Accting	Profit and Loss	Debit
699-8000-075	Taxes Other Than Income Taxes(FICA) - HMR	Profit and Loss	Debit
699-8000-076	Taxes Other Than Income Taxes(FICA) - BOC	Profit and Loss	Debit
699-8000-077	Taxes Other Than Income Taxes(FICA) - Janitor	Profit and Loss	Debit
699-8000-079	Taxes Other than Income Taxes - Bottlers	Profit and Loss	Debit
999-5000-000	20 Year master plan for FRx Fix/Var rept.	Balance Sheet	Debit
999-5005-000	New Trmt Plant Rev. for FRx Fix/Var Rpt.	Balance Sheet	Debit
999-5010-000	20 yr/New trmt for FRx Fix/Var acct	Balance Sheet	Credit
999-9000-000	Coverage Ration Maximum Coverage	Balance Sheet	Debit
999-9100-000	Coverage Ration Maxumum debt service	Balance Sheet	Credit
999-9999-999	Dummy Account	Profit and Loss	Debit

**Tax Asset Detail 1/01/09 - 12/31/09**

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 303-0001-000</b>											
3	LAND & LAND LICKING RIVER	1/01/59	5,200.00	0.00	0.00	0.00	0.00	0.00	5,200.00	S/L	99.0
4	LAND & LAND RIGHTS OHIO RI	1/01/59	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	S/L	99.0
33	PUMP STATION LAND LICKINC	1/01/59	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	S/L	99.0
41	PUMP STATION LAND OHIO IN'	1/01/59	9,000.00	0.00	0.00	0.00	0.00	0.00	9,000.00	S/L	99.0
	<b>303-0001-000</b>		<b>29,200.00</b>	<b>0.00c</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,200.00</b>		
<b>Group: 303-0002-000</b>											
265	Land - TMTP	1/01/59	45,000.00	0.00	0.00	0.00	0.00	0.00	45,000.00	S/L	99.0
266	LAND -TAYLOR MILL TMT	1/01/82	12,500.00	0.00	0.00	0.00	0.00	0.00	12,500.00	S/L	99.0
267	LAND - FT. THOMAS TMT	1/01/59	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	S/L	99.0
2994	Historical Land - Nat. Spring	12/03/99	4,995.50	0.00	0.00	0.00	0.00	0.00	4,995.50	S/L	99.0
31461	Additional Land TMTP	8/10/09	292,670.01	0.00c	0.00	0.00	0.00	0.00	292,670.01	Land	0.0
	<b>303-0002-000</b>		<b>365,165.51</b>	<b>0.00c</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>365,165.51</b>		
<b>Group: 303-0003-000</b>											
34	PUMP STATION LAND TAYLOR	1/01/59	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	S/L	99.0
35	PUMP STATION LAND DIXIE H	1/01/59	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	S/L	99.0
36	PUMP STATION LAND DUDLEY	1/01/59	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	S/L	99.0
37	PUMP STATION LAND TURKEY	1/01/59	375.00	0.00	0.00	0.00	0.00	0.00	375.00	S/L	99.0
38	PUMP STATION LAND LAFAYE	1/01/59	3,750.00	0.00	0.00	0.00	0.00	0.00	3,750.00	S/L	99.0
39	PUMP STATION LAND RICHAR	1/01/59	3,750.00	0.00	0.00	0.00	0.00	0.00	3,750.00	S/L	99.0
40	PUMP STATION LAND RICHAR	6/30/96	17,595.69	0.00	0.00	0.00	0.00	0.00	17,595.69	S/L	99.0
42	PUMP STATION LAND IDA SPEI	1/01/59	500.00	0.00	0.00	0.00	0.00	0.00	500.00	S/L	99.0
43	PUMP STATION LAND DEVOU I	1/01/59	500.00	0.00	0.00	0.00	0.00	0.00	500.00	S/L	99.0
44	PUMP STATION LAND BOONE C	1/01/59	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00	S/L	99.0
45	BROMLEY TANK ROAD	11/21/95	15,200.16	0.00	0.00	0.00	0.00	0.00	15,200.16	S/L	99.0
46	PUMP STATION LAND HANDS I	1/01/59	5,050.00	0.00	0.00	0.00	0.00	0.00	5,050.00	S/L	99.0
47	C.C. Land & Land Rights-Pumping	1/01/97	62,870.17	0.00	0.00	0.00	0.00	0.00	62,870.17	S/L	99.0
410	LAND & LAND RIGHTS WAREH	1/01/82	11,802.46	0.00	0.00	0.00	0.00	0.00	11,802.46	S/L	99.0
411	TRANSMISSION LAND & RIGH	1/01/59	14,300.00	0.00	0.00	0.00	0.00	0.00	14,300.00	S/L	99.0
31425	Land Additional Richardson Rd Pui	12/18/08	30,749.38	0.00	0.00	0.00	0.00	0.00	30,749.38	Land	0.0
31458	Addtl Land So..Campbell Tank	12/31/08	1,587.63	0.00	0.00	0.00	0.00	0.00	1,587.63	Land	0.0
	<b>303-0003-000</b>		<b>190,530.49</b>	<b>0.00c</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,530.49</b>		
<b>Group: 303-0004-000</b>											
2	CC Organization Cost	1/01/97	3,323.34	0.00	0.00	0.00	0.00	0.00	3,323.34	Land	99.0
412	CC Land & Land Rights	1/01/97	94,975.16	0.00	0.00	0.00	0.00	0.00	94,975.16	Land	0.0
952	LAND & LAND RIGHTS GENERI	1/01/59	122,829.00	0.00	0.00	0.00	0.00	0.00	122,829.00	S/L	99.0
953	Land & Land Rights CC	1/01/97	68,189.72	0.00	0.00	0.00	0.00	0.00	68,189.72	S/L	99.0
31380	Land CF	4/15/06	2,303,000.00	0.00	0.00	0.00	0.00	0.00	2,303,000.00	Land	0.0
31409	Storm Drain Improvement	6/30/07	7,231.03	0.00	0.00	0.00	0.00	0.00	7,231.03	Land	0.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 303-0004-000 (continued)</b>											
		303-0004-000	2,599,548.25	0.00c	0.00	0.00	0.00	0.00	2,599,548.25		
<b>Group: 304-0001-000</b>											
12	Compressed Air Equipment	1/01/98	6,026.00	0.00	0.00	3,213.87	200.87	3,414.74	2,611.26	S/L	30.0
13	Chemical Feed System	1/01/98	63,506.00	0.00	0.00	63,506.00	0.00	63,506.00	0.00	S/L	30.0
14	Hydraulic Power Package	1/01/98	1,965.00	0.00	0.00	1,965.00	0.00	1,965.00	0.00	S/L	5.0
15	Fiberglass Plastic Tank	1/01/98	12,103.00	0.00	0.00	6,454.93	403.43	6,858.36	5,244.64	S/L	30.0
16	Instrumentation	1/01/98	261,834.00	0.00	0.00	183,283.80	8,727.80	192,011.60	69,822.40	S/L	30.0
17	Programmer Logic Controllers	1/01/98	259,756.00	0.00	0.00	181,829.23	8,658.53	190,487.76	69,268.24	S/L	30.0
24	Transformers/Circuit Breakers	1/01/98	444,965.00	0.00	0.00	311,475.47	14,832.17	326,307.64	118,657.36	S/L	30.0
26	Ohio River Pumpstation	1/01/98	13,561,027.21	0.00	0.00	1,753,540.19	361,627.39	2,115,167.58	11,445,859.63	S/L	37.5
48	INTAKE PUMP STRUCK PUMPII	1/01/59	69,304.00	0.00	0.00	66,592.88	2,310.13	68,903.01	400.99	S/L	30.0
90	Old ORPS Intake Structure	1/01/59	887,269.00	0.00	0.00	781,216.27	29,575.63	810,791.90	76,477.10	S/L	30.0
91	MISCELLANEOUS MATERIALS	9/30/93	46.53	0.00	0.00	20.50	1.55	22.05	24.48	S/L	30.0
92	OHIO RIVER INTAKE PUMPING	12/14/93	52,475.55	0.00	0.00	22,805.61	1,749.19	24,554.80	27,920.75	S/L	30.0
93	Old ORPS Renovation	4/18/94	848,254.17	0.00	0.00	360,472.01	28,275.14	388,747.15	459,507.02	S/L	30.0
113	OHIO RIVER PUMPING STRUCT	7/01/87	71,842.68	0.00	0.00	44,474.08	2,394.76	46,868.84	24,973.84	S/L	30.0
115	OHIO RIVER PUMPING STRUCT	6/30/91	8,944.00	0.00	0.00	4,514.54	298.13	4,812.67	4,131.33	S/L	30.0
4080	(403 feet ) pipe	6/13/00	1,003.47	0.00	0.00	110.34	33.45	143.79	859.68	S/L	30.0
4209	Steel beams	9/05/00	7,620.00	0.00	0.00	2,489.20	254.00	2,743.20	4,876.80	S/L	30.0
4285	6" steel beams	9/29/00	1,500.00	0.00	0.00	1,137.50	50.00	1,187.50	312.50	S/L	30.0
4399	Surveillance ORPS	4/06/01	480.00	0.00	0.00	480.00	0.00	480.00	0.00	S/L	5.0
4673	Miscellaneous	6/30/00	5,784.86	0.00	0.00	1,432.43	192.83	1,625.26	4,159.60	S/L	30.0
4929	LRPS structure improvements	8/17/04	2,856.66	0.00	0.00	571.32	95.22	666.54	2,190.12	S/L	30.0
5018	LRPS Ventilation Modification	7/27/01	7,691.00	0.00	0.00	5,191.43	256.37	5,447.80	2,243.20	S/L	30.0
5141	Lat. Pump Sta. Roof	11/30/01	9,450.00	0.00	0.00	6,063.75	315.00	6,378.75	3,071.25	S/L	30.0
5620	TMTF Basin	8/13/03	6,736.30	0.00	0.00	1,074.61	224.54	1,299.15	5,437.15	S/L	30.0
31305	Structure Improvements LRPS	12/15/04	32,434.00	0.00	0.00	6,081.37	1,081.13	7,162.50	25,271.50	S/L	30.0
		304-0001-000	16,624,874.43	0.00c	0.00	3,809,996.33	461,557.26	4,271,553.59	12,353,320.84		
<b>Group: 304-0002-000</b>											
268	SIDEWALK	11/17/92	2,300.00	0.00	0.00	427.98	76.67	504.65	1,795.35	S/L	30.0
269	Water Tmt Plant Taylor Mill	1/01/59	633,250.00	0.00	0.00	362,963.41	21,108.33	384,071.74	249,178.26	S/L	30.0
270	WATER PLANT TAYLOR MILL	1/01/60	194.00	0.00	0.00	151.75	3.23	154.98	39.02	S/L	60.0
271	WATER PLANT TAYLOR MILL	1/01/61	244.00	0.00	0.00	195.81	8.13	203.94	40.06	S/L	30.0
272	WATER PLANT TAYLOR MILL	1/01/62	3,454.00	0.00	0.00	2,733.81	115.13	2,848.94	605.06	S/L	30.0
273	WATER PLANT TAYLOR MILL	1/01/64	118,934.00	0.00	0.00	90,200.99	3,964.47	94,165.46	24,768.54	S/L	30.0
274	WATER PLANT TAYLOR MILL	1/01/65	28,063.00	0.00	0.00	20,207.05	935.43	21,142.48	6,920.52	S/L	30.0
275	WATER PLANT TAYLOR MILL	1/01/66	1,624.00	0.00	0.00	1,178.81	54.13	1,232.94	391.06	S/L	30.0
276	WATER PLANT TAYLOR MILL	1/01/70	83,798.00	0.00	0.00	55,173.39	2,793.27	57,966.66	25,831.34	S/L	30.0
277	WATER PLANT TAYLOR MILL	1/01/71	1,573.00	0.00	0.00	1,007.71	52.43	1,060.14	512.86	S/L	30.0
278	WATER PLANT TAYLOR MILL	1/01/73	35,883.00	0.00	0.00	21,831.30	1,196.10	23,027.40	12,855.60	S/L	30.0
279	WATER PLANT TAYLOR MILL	1/01/74	7,399.00	0.00	0.00	4,378.31	246.63	4,624.94	2,774.06	S/L	30.0
280	WATER PLANT TAYLOR MILL	1/01/76	189,357.00	0.00	0.00	105,728.70	6,311.90	112,040.60	77,316.40	S/L	30.0
281	WATER PLANT TAYLOR MILL	1/01/77	5,810.00	0.00	0.00	3,148.59	193.67	3,342.26	2,467.74	S/L	30.0
282	WATER PLANT TAYLOR MILL	1/01/78	7,307.00	0.00	0.00	3,837.29	243.57	4,080.86	3,226.14	S/L	30.0



Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 304-0002-000 (continued)</b>											
283	WATER PLANT TAYLOR MILL	1/01/80	59,767.00	0.00	0.00	29,386.11	1,992.23	31,378.34	28,388.66	S/L	30.0
284	WATER PLANT TAYLOR MILL	1/01/82	3,357.00	0.00	0.00	1,538.70	111.90	1,650.60	1,706.40	S/L	30.0
286	WATER PLANT TAYLOR MILL	1/01/84	1,740.00	0.00	0.00	739.50	58.00	797.50	942.50	S/L	30.0
287	WATER PLANT TAYLOR MILL	7/01/85	6,407.00	0.00	0.00	2,616.12	213.57	2,829.69	3,577.31	S/L	30.0
288	WATER PLANT TAYLOR MILL	7/01/86	1,681.00	0.00	0.00	658.46	56.03	714.49	966.51	S/L	30.0
289	WATER PLANT TAYLOR MILL	7/01/87	6,191.00	0.00	0.00	2,321.56	206.37	2,527.93	3,663.07	S/L	30.0
290	WATER PLANT TAYLOR MILL	7/01/88	191.00	0.00	0.00	68.38	6.37	74.75	116.25	S/L	30.0
294	WATER PLANT TAYLOR MILL	1/15/90	325.07	0.00	0.00	108.40	10.84	119.24	205.83	S/L	30.0
295	WATER PLANT TAYLOR MILL	10/15/90	3,200.00	0.00	0.00	1,026.61	106.67	1,133.28	2,066.72	S/L	30.0
297	MAC DONALD DEFENSE	7/23/91	7,122.00	0.00	0.00	2,186.06	237.40	2,423.46	4,698.54	S/L	30.0
298	Clearwell - TMTF	11/01/91	1,419,851.95	0.00	0.00	429,899.63	47,328.40	477,228.03	942,623.92	S/L	30.0
299	CAPITALIZED INTEREST	11/01/91	87,718.24	0.00	0.00	26,559.12	2,923.94	29,483.06	58,235.18	S/L	30.0
300	WATER PLANT TAYLOR MILL	10/22/92	1,100.00	0.00	0.00	315.12	36.67	351.79	748.21	S/L	30.0
301	WATER PLANT TAYLOR MILL	9/30/93	306.02	0.00	0.00	82.88	10.20	93.08	212.94	S/L	30.0
302	LICKING R PERMANGANATE	12/19/95	168,501.03	0.00	0.00	26,101.68	5,616.70	31,718.38	136,782.65	S/L	30.0
303	Water Treatment Plant TM	6/30/97	36,410.00	0.00	0.00	7,589.54	1,213.67	8,803.21	27,606.79	S/L	30.0
304	Water Treat. Plant T M	6/25/98	7,890.00	0.00	0.00	1,514.95	263.00	1,777.95	6,112.05	S/L	30.0
305	WATER PLANT FT. THOMAS	1/01/59	2,021,508.75	0.00	0.00	1,205,665.07	67,383.63	1,273,048.70	748,460.05	S/L	30.0
306	WATER PLANT FT. THOMAS	7/01/84	1,020.00	0.00	0.00	433.50	34.00	467.50	552.50	S/L	30.0
307	WATER PLANT FT. THOMAS	7/01/85	3,073.00	0.00	0.00	1,254.88	102.43	1,357.31	1,715.69	S/L	30.0
308	WATER PLANT FT. THOMAS	7/01/86	3,819.00	0.00	0.00	1,495.78	127.30	1,623.08	2,195.92	S/L	30.0
309	FFTP DRAINAGE PROJECT	7/01/86	6,980.00	0.00	0.00	2,733.77	232.67	2,966.44	4,013.56	S/L	30.0
310	WATER PLANT FT. THOMAS	7/01/87	4,892.40	0.00	0.00	1,834.65	163.08	1,997.73	2,894.67	S/L	30.0
311	WATER PLANT FT. THOMAS	7/01/87	22,710.60	0.00	0.00	8,516.48	757.02	9,273.50	13,437.10	S/L	30.0
312	WATER PLANT FT. THOMAS	7/01/88	19,224.00	0.00	0.00	6,888.60	640.80	7,529.40	11,694.60	S/L	30.0
313	FFTP Remodeling	2/21/89	2,365.00	0.00	0.00	821.24	78.83	900.07	1,464.93	S/L	30.0
314	FFTP Remodeling	3/27/89	2,030.00	0.00	0.00	701.98	67.67	769.65	1,260.35	S/L	30.0
315	FFTP Remodeling	5/16/89	10,241.00	0.00	0.00	3,513.18	341.37	3,854.55	6,386.45	S/L	30.0
316	FFTP Remodeling	7/18/89	2,538.00	0.00	0.00	863.63	84.60	948.23	1,589.77	S/L	30.0
317	FFTP Remodeling	10/16/89	6,064.00	0.00	0.00	2,038.23	202.13	2,240.36	3,823.64	S/L	30.0
318	FFTP Remodeling	10/16/89	8,234.00	0.00	0.00	2,767.48	274.47	3,041.95	5,192.05	S/L	30.0
319	FFTP Remodeling	11/21/89	8,489.00	0.00	0.00	2,841.40	282.97	3,124.37	5,364.63	S/L	30.0
320	FFTP Remodeling	12/19/89	4,950.00	0.00	0.00	1,650.00	165.00	1,815.00	3,135.00	S/L	30.0
321	FFTP Remodeling	12/19/89	6,650.00	0.00	0.00	2,216.61	221.67	2,438.28	4,211.72	S/L	30.0
322	WATER PLANT FT. THOMAS	1/15/90	2,000.07	0.00	0.00	666.61	66.67	733.28	1,266.79	S/L	30.0
323	WATER PLANT FT. THOMAS	4/15/90	4,819.00	0.00	0.00	1,586.31	160.63	1,746.94	3,072.06	S/L	30.0
324	WATER PLANT FT. THOMAS	5/15/90	2,325.00	0.00	0.00	762.08	77.50	839.58	1,485.42	S/L	30.0
325	WATER PLANT FT. THOMAS	11/15/90	2,050.00	0.00	0.00	654.91	68.33	723.24	1,326.76	S/L	30.0
326	FFTP Remodeling	8/28/91	2,960.00	0.00	0.00	904.39	98.67	1,003.06	1,956.94	S/L	30.0
327	STEWART IRON WORKS	10/15/91	30,636.97	0.00	0.00	9,318.80	1,021.23	10,340.03	20,296.94	S/L	30.0
328	DISIBIO CONST.	11/19/91	6,500.00	0.00	0.00	1,958.98	216.67	2,175.65	4,324.35	S/L	30.0
329	GALE CARDOCK CONST.	11/19/91	3,500.00	0.00	0.00	1,054.81	116.67	1,171.48	2,328.52	S/L	30.0
330	Clearwell - FFTP	7/01/91	3,850,258.09	0.00	0.00	1,187,162.94	128,341.94	1,315,504.88	2,534,753.21	S/L	30.0
331	CAPITALIZED INTEREST	7/01/91	234,379.58	0.00	0.00	72,267.09	7,812.65	80,079.74	154,299.84	S/L	30.0
332	WATER PLANT FT. THOMAS	1/02/92	27,115.00	0.00	0.00	8,132.12	903.83	9,035.95	18,079.05	S/L	30.0
333	WATER PLANT FT. THOMAS	2/12/92	1,599.95	0.00	0.00	476.99	53.33	530.32	1,069.63	S/L	30.0
334	WATER PLANT FT. THOMAS	7/01/92	870.00	0.00	0.00	253.79	29.00	282.79	587.21	S/L	30.0
335	WATER PLANT FT. THOMAS	10/09/92	9,975.00	0.00	0.00	2,864.41	332.50	3,196.91	6,778.09	S/L	30.0
336	WATER PLANT FT. THOMAS	11/19/92	6,724.00	0.00	0.00	1,918.35	224.13	2,142.48	4,581.52	S/L	30.0



Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 304-0002-000 (continued)</b>											
337	WATER PLANT FT. THOMAS	6/30/92	1,068.12	0.00	0.00	311.50	35.60	347.10	721.02	S/L	30.0
338	WATER PLANT FT. THOMAS	6/30/93	101,795.36	0.00	0.00	27,993.73	3,393.18	31,386.91	70,408.45	S/L	30.0
339	WATER PLANT FT. THOMAS	3/31/93	31,470.52	0.00	0.00	8,784.23	1,049.02	9,833.25	21,637.27	S/L	30.0
340	WATER PLANT FT. THOMAS	5/31/93	51,870.00	0.00	0.00	14,334.13	1,729.00	16,063.13	35,806.87	S/L	30.0
341	B&B HAETING	7/01/94	1,525.00	0.00	0.00	394.10	50.83	444.93	1,080.07	S/L	30.0
342	ROOFTOP AIR COND. FTTP	9/20/94	12,960.00	0.00	0.00	3,300.95	432.00	3,732.95	9,227.05	S/L	30.0
343	WATER TREATMENT FTTP	1/01/94	2,239,896.00	0.00	0.00	597,305.60	74,663.20	671,968.80	1,567,927.20	S/L	30.0
344	SLUDGE Bld DRIVE/DRAIN	10/17/95	9,846.00	0.00	0.00	2,167.47	164.10	2,331.57	7,514.43	S/L	60.0
345	GALE CRADDOCK CONST.	11/21/95	8,054.00	0.00	0.00	1,894.31	268.47	2,162.78	5,891.22	S/L	30.0
346	WATER PLANT FT. THOMAS	6/30/96	392,886.06	0.00	0.00	88,435.13	13,096.20	101,531.33	291,354.73	S/L	30.0
347	WATER PLANT FT. THOMAS	6/30/96	104,979.19	0.00	0.00	23,629.85	3,499.31	27,129.16	77,850.03	S/L	30.0
349	New Drive & Curb	6/12/98	4,100.00	0.00	0.00	789.64	136.67	926.31	3,173.69	S/L	30.0
350	CC Structures & Improvements	1/01/97	10,310.26	0.00	0.00	3,435.99	343.68	3,779.67	6,530.59	S/L	30.0
352	New Phone System	11/14/97	2,000.43	0.00	0.00	2,000.43	0.00	2,000.43	0.00	S/L	10.0
353	Improvements TMTP	1/01/97	8,565.28	0.00	0.00	8,565.28	0.00	8,565.28	0.00	S/L	10.0
1635	Chemical Bldg. New Roof	6/25/99	24,532.00	0.00	0.00	11,243.83	817.73	12,061.56	12,470.44	S/L	30.0
1636	New Roof FTTP Bay	7/09/99	16,590.00	0.00	0.00	7,603.75	553.00	8,156.75	8,433.25	S/L	30.0
2997	Retaining wall & Other Improvemen	4/13/99	5,400.00	0.00	0.00	3,330.00	180.00	3,510.00	1,890.00	S/L	30.0
3543	Sodium Hypochlorite Retrofit	6/30/01	2,191,756.76	0.00	0.00	357,986.97	73,058.56	431,045.53	1,760,711.23	S/L	30.0
4081	Replacement window	5/05/00	9,068.00	0.00	0.00	1,460.94	302.27	1,763.21	7,304.79	S/L	30.0
4100	Repair roof FTTP	5/23/00	1,690.00	0.00	0.00	1,337.91	56.33	1,394.24	295.76	S/L	30.0
4192	Remote access gate	7/21/00	9,415.00	0.00	0.00	9,415.00	0.00	9,415.00	0.00	S/L	5.0
4193	Flooring	7/21/00	2,650.00	0.00	0.00	2,053.75	88.33	2,142.08	507.92	S/L	30.0
4196	Chain link fence	6/23/00	25,773.00	0.00	0.00	20,188.85	859.10	21,047.95	4,725.05	S/L	30.0
4307	Camera Interface	10/11/00	850.00	0.00	0.00	850.00	0.00	850.00	0.00	S/L	5.0
4428	FTTP Roof	5/21/01	17,625.00	0.00	0.00	12,190.63	587.50	12,778.13	4,846.87	S/L	30.0
4674	New Lab	3/01/00	1,618,912.42	0.00	0.00	265,321.73	53,963.75	319,285.48	1,299,626.94	S/L	30.0
4710	Tanks FTTP Automation	6/30/02	258,250.00	0.00	0.00	150,645.83	8,608.33	159,254.16	98,995.84	S/L	30.0
4711	Valves FTTP Automation	6/30/02	378,000.00	0.00	0.00	116,550.00	12,600.00	129,150.00	248,850.00	S/L	30.0
4712	FTTP Automation	6/30/02	6,396,996.57	0.00	0.00	799,624.57	213,233.22	1,012,857.79	5,384,138.78	S/L	30.0
4713	TMTP Filter Rehab	6/30/02	764,546.93	0.00	0.00	95,568.37	25,484.90	121,053.27	643,493.66	S/L	30.0
5077	Metal Door	10/19/01	2,724.67	0.00	0.00	1,771.05	90.82	1,861.87	862.80	S/L	30.0
5078	Metal Door	10/19/01	2,724.67	0.00	0.00	1,771.05	90.82	1,861.87	862.80	S/L	30.0
5079	Metal Door	10/19/01	2,724.66	0.00	0.00	1,771.05	90.82	1,861.87	862.79	S/L	30.0
5096	Boiler	10/30/01	12,785.00	0.00	0.00	12,785.00	0.00	12,785.00	0.00	S/L	7.0
5163	30" Valve Replacemnt	2/13/02	4,259.00	0.00	0.00	3,741.85	141.97	3,883.82	375.18	S/L	30.0
5249	Sodium Hypo Electric Work	5/01/02	2,468.40	0.00	0.00	2,468.40	0.00	2,468.40	0.00	S/L	3.0
5363	Eng. FTTP	8/27/02	2,484.00	0.00	0.00	2,484.00	0.00	2,484.00	0.00	S/L	3.0
5370	Newport Sodium Hypo	11/22/02	1,655.39	0.00	0.00	1,007.03	165.54	1,172.57	482.82	S/L	10.0
5400	Roof FTTP	10/04/02	17,625.00	0.00	0.00	6,756.25	587.50	7,343.75	10,281.25	S/L	30.0
5451	Railing ORPS	12/01/02	6,073.50	0.00	0.00	3,289.81	202.45	3,492.26	2,581.24	S/L	30.0
5458	Ceramic Tile	12/28/02	5,300.00	0.00	0.00	2,826.67	176.67	3,003.34	2,296.66	S/L	30.0
5464	Climate Control PLC Cabinets	1/13/03	1,549.00	0.00	0.00	1,549.00	0.00	1,549.00	0.00	S/L	3.0
5465	Climate Control PLC Cabinet	1/13/03	1,549.00	0.00	0.00	1,549.00	0.00	1,549.00	0.00	S/L	3.0
5470	Digital Surveillance System	2/10/03	20,270.00	0.00	0.00	20,270.00	0.00	20,270.00	0.00	S/L	5.0
5489	Chainlink Fence	2/11/03	14,941.00	0.00	0.00	4,171.03	498.03	4,669.06	10,271.94	S/L	30.0
5490	MPTP Boiler	2/12/03	19,393.00	0.00	0.00	14,267.71	646.43	14,914.14	4,478.86	S/L	30.0
5496	Painting Filtering Plant	4/11/03	30,000.00	0.00	0.00	15,250.00	1,000.00	16,250.00	13,750.00	S/L	30.0
5525	TM Structural Review	1/06/03	147.34	0.00	0.00	147.34	0.00	147.34	0.00	S/L	3.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 304-0002-000 (continued)</b>											
5527	Materials for filter Gallery	4/28/03	61.87	0.00	0.00	61.87	0.00	61.87	0.00	S/L	3.0
5561	Edger Tool	6/12/03	3.69	0.00	0.00	3.69	0.00	3.69	0.00	S/L	3.0
5563	8 Yds Concrete	6/12/03	480.00	0.00	0.00	480.00	0.00	480.00	0.00	S/L	3.0
5564	Broom , Rake & supplies	6/11/03	130.62	0.00	0.00	130.62	0.00	130.62	0.00	S/L	3.0
5574	Storage Tank	6/16/03	1,973.00	0.00	0.00	1,841.47	65.77	1,907.24	65.76	S/L	30.0
5575	Storage Tank	6/16/03	1,973.00	0.00	0.00	1,841.47	65.77	1,907.24	65.76	S/L	30.0
5576	Storage Tank	6/16/03	1,973.00	0.00	0.00	1,841.47	65.77	1,907.24	65.76	S/L	30.0
5577	Storage Tank	6/16/03	1,973.00	0.00	0.00	1,841.47	65.77	1,907.24	65.76	S/L	30.0
5578	Storage Tank	6/16/03	1,973.00	0.00	0.00	1,841.47	65.77	1,907.24	65.76	S/L	30.0
5580	Supplies Sodium Hypo MPTP	6/20/03	195.47	0.00	0.00	195.47	0.00	195.47	0.00	S/L	3.0
5618	Acid Feed Evaluation(110A)	8/01/03	1,186.00	0.00	0.00	1,186.00	0.00	1,186.00	0.00	S/L	3.0
5619	Polymer Feed Evaluation	8/01/03	1,764.00	0.00	0.00	1,764.00	0.00	1,764.00	0.00	S/L	3.0
5653	Aluminium 2-Bar Pipe Rail	5/09/03	6,073.50	0.00	0.00	4,251.44	202.45	4,453.89	1,619.61	S/L	30.0
5750	Filter to waste structure	6/30/03	1,668,992.26	0.00	0.00	180,807.51	55,633.08	236,440.59	1,432,551.67	S/L	30.0
5756	Composite flow sampler	6/30/03	6,200.00	0.00	0.00	2,996.67	206.67	3,203.34	2,996.66	S/L	30.0
5757	Chemical Feed System	6/30/03	14,700.00	0.00	0.00	7,105.00	490.00	7,595.00	7,105.00	S/L	30.0
5758	Instrumentation	6/30/03	16,500.00	0.00	0.00	7,975.00	550.00	8,525.00	7,975.00	S/L	30.0
5759	Electrical - Filter to Waste	6/30/03	170,500.00	0.00	0.00	24,864.58	5,683.33	30,547.91	139,952.09	S/L	30.0
5760	Piping for Filter to waste	6/30/03	216,200.00	0.00	0.00	13,286.48	3,459.20	16,745.68	199,454.32	S/L	62.5
5762	Fencing MPTP	6/30/03	116,022.88	0.00	0.00	29,972.56	3,867.43	33,839.99	82,182.89	S/L	30.0
5778	Additional 184-411-500	6/30/03	187,804.49	0.00	0.00	20,345.47	6,260.15	26,605.62	161,198.87	S/L	30.0
7387	MPTP Tube Settlers Replacement	6/30/08	84,608.81	0.00	0.00	1,128.12	2,256.23	3,384.35	81,224.46	S/L	37.5
7388	Roof Exterior of FTTP	8/20/08	134,568.00	0.00	0.00	1,196.16	3,588.48	4,784.64	129,783.36	S/L	37.5
7689	TMTP Backwash System	12/01/09	2,216,997.31	0.00c	0.00	0.00	4,926.66	4,926.66	2,212,070.65	S/L	37.5
7690	MPTP Chemical Bldg	2/01/09	6,942,859.97	0.00c	0.00	0.00	169,714.35	169,714.35	6,773,145.62	S/L	37.5
31160	HVAC	5/30/99	135,000.00	0.00	0.00	81,750.00	4,500.00	86,250.00	48,750.00	S/L	30.0
31161	TMTP Automation Structure	5/30/99	3,585,276.53	0.00	0.00	632,402.96	119,509.22	751,912.18	2,833,364.35	S/L	30.0
31162	Baffle Clearwell FTTP	5/30/99	294,896.67	0.00	0.00	52,016.46	9,829.89	61,846.35	233,050.32	S/L	30.0
31359	Roof Improvement	12/01/06	94,751.00	0.00	0.00	8,057.17	3,158.37	11,215.54	83,535.46	S/L	30.0
31426	Gate Operators	8/31/08	2,412.29	0.00	0.00	80.41	241.23	321.64	2,090.65	S/L	10.0
<b>304-0002-000</b>			<b>40,011,555.61</b>	<b>0.00c</b>	<b>0.00</b>	<b>7,559,952.48</b>	<b>1,195,729.36</b>	<b>8,755,681.84</b>	<b>31,255,873.77</b>		

**Group: 304-0003-000**

25	Four IDP Pumps	1/01/98	833,043.00	0.00	0.00	444,289.60	27,768.10	472,057.70	360,985.30	S/L	30.0
51	PLANT PUMP STRUCTURE TAY	1/01/59	76,355.00	0.00	0.00	71,389.07	2,545.17	73,934.24	2,420.76	S/L	30.0
52	TAYLOR MILL TREATMENT PL	6/20/95	5,358.00	0.00	0.00	2,097.47	178.60	2,276.07	3,081.93	S/L	30.0
53	DIXIE HWY PMP STRUCT PUMI	1/01/59	15,406.00	0.00	0.00	15,406.00	0.00	15,406.00	0.00	S/L	30.0
54	DIXIE P.S. FANS	7/19/94	5,200.00	0.00	0.00	2,172.31	173.33	2,345.64	2,854.36	S/L	30.0
55	DIXIE PUMP STA	8/16/94	7,620.00	0.00	0.00	3,166.54	254.00	3,420.54	4,199.46	S/L	30.0
60	DUDLEY PK PMP STRUCT PUM	10/10/65	238,292.00	0.00	0.00	209,809.87	7,943.07	217,752.94	20,539.06	S/L	30.0
61	DUDLEY PK PUMP STRUCT PUI	1/01/91	361,297.26	0.00	0.00	187,530.50	12,043.24	199,573.74	161,723.52	S/L	30.0
62	CAPITAIZED INTEREST	1/01/91	22,719.85	0.00	0.00	11,792.71	757.33	12,550.04	10,169.81	S/L	30.0
63	DUDLEY PUMP STATION	9/19/95	285,581.37	0.00	0.00	109,757.91	9,519.38	119,277.29	166,304.08	S/L	30.0
74	LAFAYETTE PMP STRUCT PUM	1/01/59	10,837.00	0.00	0.00	10,837.00	0.00	10,837.00	0.00	S/L	35.0
75	LAFAYETTE PMP STRUCT PUM	1/01/62	115.00	0.00	0.00	115.00	0.00	115.00	0.00	S/L	35.0
76	LAFAYETTE PMP STRUCT PUM	1/01/63	256.00	0.00	0.00	256.00	0.00	256.00	0.00	S/L	35.0
77	LAFAYETTE PMP STRUCT PUM	1/01/64	194.00	0.00	0.00	194.00	0.00	194.00	0.00	S/L	35.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 304-0003-000 (continued)</b>											
78	LAFAYETTE PMP STRUCT PUM	1/01/65	536.00	0.00	0.00	536.00	0.00	536.00	0.00	S/L	35.0
79	LAFAYETTE PMP STRUCT PUM	1/01/67	148.00	0.00	0.00	148.00	0.00	148.00	0.00	S/L	35.0
80	LAFAYETTE PMP STRUCT PUM	1/01/71	351.00	0.00	0.00	351.00	0.00	351.00	0.00	S/L	35.0
81	LAFAYETTE PMP STRUCT PUM	1/01/79	221.00	0.00	0.00	185.81	7.37	193.18	27.82	S/L	30.0
82	LAFAYETTE PMP STRUCT PUM	1/01/83	10,000.00	0.00	0.00	7,333.37	333.33	7,666.70	2,333.30	S/L	30.0
83	LAFAYETTE PMP STRUCT PUM	12/15/88	2,377.00	0.00	0.00	1,375.18	79.23	1,454.41	922.59	S/L	30.0
84	RICHARDSON RD PUMP STRUC	1/01/82	80,377.00	0.00	0.00	71,849.99	2,679.23	74,529.22	5,847.78	S/L	30.0
85	RICHARDSON RD PUMP STRUC	7/01/84	2,127.96	0.00	0.00	1,499.73	70.93	1,570.66	557.30	S/L	30.0
95	Cold Spring Structure - Pumping	1/08/97	150.58	0.00	0.00	150.58	0.00	150.58	0.00	S/L	10.0
96	Latonia Pumping Structure	1/01/59	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	35.0
97	Latonia Pumping Structure	6/30/91	4,017.50	0.00	0.00	2,027.95	133.92	2,161.87	1,855.63	S/L	30.0
98	FENCE & GATE POSTS	10/13/92	5,405.00	0.00	0.00	2,530.37	180.17	2,710.54	2,694.46	S/L	30.0
99	Latonia Pump Structure	9/17/93	823.69	0.00	0.00	363.61	27.46	391.07	432.62	S/L	30.0
100	DOORS	3/16/93	683.00	0.00	0.00	311.31	22.77	334.08	348.92	S/L	30.0
101	NEW ROOF	5/18/93	4,274.50	0.00	0.00	1,927.61	142.48	2,070.09	2,204.41	S/L	30.0
102	WINDOWS	7/20/93	3,200.00	0.00	0.00	1,427.30	106.67	1,533.97	1,666.03	S/L	30.0
103	BUILDING RESTORATION	8/17/93	3,675.00	0.00	0.00	1,631.26	122.50	1,753.76	1,921.24	S/L	30.0
104	FANS	10/31/93	338.44	0.00	0.00	148.25	11.28	159.53	178.91	S/L	30.0
105	West Street Pumping Struct	1/01/59	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	0.00	S/L	30.0
106	West Street Pumping Struct	6/30/91	1,995.00	0.00	0.00	1,007.00	66.50	1,073.50	921.50	S/L	30.0
107	Bromley Pumping Structure	1/01/59	31,900.00	0.00	0.00	29,825.16	1,063.33	30,888.49	1,011.51	S/L	30.0
108	BROMLEY PUMP STATION	7/01/86	22,990.00	0.00	0.00	14,888.82	766.33	15,655.15	7,334.85	S/L	30.0
109	BOONE COUNTY PUMPING	6/30/91	4,389.00	0.00	0.00	2,215.40	146.30	2,361.70	2,027.30	S/L	30.0
110	BROMLEY TANK ROAD	11/21/95	197,517.79	0.00	0.00	74,938.28	6,583.93	81,522.21	115,995.58	S/L	30.0
111	HANDS ROAD PUMPING STRUC	1/01/83	125,091.91	0.00	0.00	112,704.93	4,169.73	116,874.66	8,217.25	S/L	30.0
112	FENCE & GATES	3/17/92	6,922.00	0.00	0.00	3,353.98	230.73	3,584.71	3,337.29	S/L	30.0
114	WEST COVINGTON PUMP STA1	3/23/89	60,300.39	0.00	0.00	34,313.82	2,010.01	36,323.83	23,976.56	S/L	30.0
116	WEST COVINGTON PUMP STA1	11/30/96	4,880.00	0.00	0.00	1,708.59	162.67	1,871.26	3,008.74	S/L	30.0
117	CC Structures & Improvement	1/01/97	753,290.75	0.00	0.00	313,092.71	25,109.69	338,202.40	415,088.35	S/L	30.0
118	Misc. Improvements	4/01/97	2,300.13	0.00	0.00	2,300.13	0.00	2,300.13	0.00	S/L	10.0
285	WATER PLANT TAYLOR MILL	1/01/83	3,198.00	0.00	0.00	1,412.80	106.60	1,519.40	1,678.60	S/L	30.0
413	STRUCT & IMPROVEMENT KEN	1/01/60	8,033.00	0.00	0.00	8,028.61	4.39	8,033.00	0.00	S/L	30.0
422	Miscellaneous Rosemont Analytical	4/04/97	1,647.00	0.00	0.00	408.85	54.90	463.75	1,183.25	S/L	30.0
423	CC Structures & Improvements	1/01/97	353,567.65	0.00	0.00	128,781.44	11,785.59	140,567.03	213,000.62	S/L	30.0
424	Misc. Structures & Improvements	9/30/97	32,814.00	0.00	0.00	7,823.82	1,093.80	8,917.62	23,896.38	S/L	30.0
425	New Meter Shop	12/01/98	99,632.90	0.00	0.00	21,424.28	3,321.10	24,745.38	74,887.52	S/L	30.0
1637	Electric - New Meter Shop	2/04/99	468.17	0.00	0.00	134.91	15.61	150.52	317.65	S/L	30.0
2998	Fence US 27 Pumpstation	11/24/99	3,528.00	0.00	0.00	2,018.80	117.60	2,136.40	1,391.60	S/L	30.0
2999	Pumpstation Valve	10/27/99	2,776.00	0.00	0.00	1,226.06	92.53	1,318.59	1,457.41	S/L	30.0
3541	Lightning protection dudley tank	12/01/01	2,350.00	0.00	0.00	1,507.91	78.33	1,586.24	763.76	S/L	30.0
3542	Newport Pumpstation	6/30/01	1,258,985.64	0.00	0.00	178,356.28	41,966.19	220,322.47	1,038,663.17	S/L	30.0
3589	Chain Link Fence	11/29/01	7,020.50	0.00	0.00	4,504.82	234.02	4,738.84	2,281.66	S/L	30.0
4675	Miscellaneous	6/30/00	4,036.48	0.00	0.00	4,036.48	0.00	4,036.48	0.00	S/L	5.0
4714	Bristow Rd Instrumentation	6/30/02	129,500.00	0.00	0.00	24,666.67	4,316.67	28,983.34	100,516.66	S/L	30.0
4715	Bristow Rd Valves	6/30/02	63,000.00	0.00	0.00	19,425.00	2,100.00	21,525.00	41,475.00	S/L	30.0
4716	Bristow Rd HVAC	6/30/02	42,000.00	0.00	0.00	24,500.00	1,400.00	25,900.00	16,100.00	S/L	30.0
4717	Fencing	6/30/02	12,500.00	0.00	0.00	4,999.99	416.67	5,416.66	7,083.34	S/L	30.0
4718	Bristow Rd Pumpstation	6/30/02	1,639,188.37	0.00	0.00	204,898.56	54,639.61	259,538.17	1,379,650.20	S/L	30.0
4901	Misc Fencing	6/30/04	3,714.22	0.00	0.00	1,423.78	123.81	1,547.59	2,166.63	S/L	30.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 304-0003-000 (continued)</b>											
4930	Coating for pump Bromley PS	8/24/04	3,760.00	0.00	0.00	1,378.66	125.33	1,503.99	2,256.01	S/L	30.0
5016	Gate Opener	8/03/01	6,047.50	0.00	0.00	6,047.50	0.00	6,047.50	0.00	S/L	7.0
5054	Meter Pit - Mills Road - Independe	9/27/01	10,750.00	0.00	0.00	7,077.08	358.33	7,435.41	3,314.59	S/L	30.0
5144	Security Windows	1/21/02	2,778.56	0.00	0.00	1,736.62	92.62	1,829.24	949.32	S/L	30.0
5145	Lightening Protection	1/24/02	3,825.00	0.00	0.00	3,360.54	127.50	3,488.04	336.96	S/L	30.0
5278	BK Boiler	7/05/02	23.73	0.00	0.00	23.73	0.00	23.73	0.00	S/L	1.0
5280	Repairs Regulator Pit	4/18/02	3,800.00	0.00	0.00	3,800.00	0.00	3,800.00	0.00	S/L	3.0
5283	60" Wash Machine	7/05/02	58.47	0.00	0.00	58.47	0.00	58.47	0.00	S/L	1.0
5284	8" Pressure Recorder	7/03/02	1,066.19	0.00	0.00	1,066.19	0.00	1,066.19	0.00	S/L	3.0
5285	Guage Shock Absorber	7/02/02	552.47	0.00	0.00	552.47	0.00	552.47	0.00	S/L	3.0
5313	Replace Relay & Module	8/12/02	3,915.00	0.00	0.00	3,915.00	0.00	3,915.00	0.00	S/L	5.0
5495	Water Detection System	3/04/03	7,437.89	0.00	0.00	7,437.89	0.00	7,437.89	0.00	S/L	5.0
5497	Painting Services	4/01/03	4,484.53	0.00	0.00	2,279.62	149.48	2,429.10	2,055.43	S/L	30.0
5500	2" CLA Val Regulator	4/01/03	814.00	0.00	0.00	312.05	54.27	366.32	447.68	S/L	15.0
5501	4 Mile Rd. Regulator Pit	4/15/03	8,800.00	0.00	0.00	3,080.01	293.33	3,373.34	5,426.66	S/L	30.0
5733	Drain line in regulator pit	12/16/03	800.00	0.00	0.00	239.99	26.67	266.66	533.34	S/L	30.0
5763	Fence at Bromley tank	6/30/03	59,708.50	0.00	0.00	15,424.71	1,990.28	17,414.99	42,293.51	S/L	30.0
5764	Fence at Dudley tanks	6/30/03	13,447.12	0.00	0.00	3,473.86	448.24	3,922.10	9,525.02	S/L	30.0
5814	Licking river Pump Station	10/06/04	12,768.94	0.00	0.00	2,500.59	425.63	2,926.22	9,842.72	S/L	30.0
5839	Structure and improvement Distrib.	12/01/04	907.00	0.00	0.00	309.89	30.23	340.12	566.88	S/L	30.0
5840	VAC VFD for filter to waste pumps	12/28/04	1,188.38	0.00	0.00	950.72	237.66	1,188.38	0.00	S/L	5.0
5841	VAC VFD for filter to waste pumps	12/28/04	1,188.37	0.00	0.00	950.68	237.69	1,188.37	0.00	S/L	5.0
5842	TMTP ventilation system	12/20/04	19,964.00	0.00	0.00	6,654.67	665.47	7,320.14	12,643.86	S/L	30.0
5930	LICKING RIVER CONCRETE ST	3/09/05	2,557.95	0.00	0.00	810.02	85.26	895.28	1,662.67	S/L	30.0
5931	LICKING RIVER PUMP STATION	2/22/05	18,076.00	0.00	0.00	1,979.76	516.46	2,496.22	15,579.78	S/L	35.0
5932	PIT ON ROYAL DRIVE A&K AP	2/01/05	24,075.00	0.00	0.00	2,694.12	687.86	3,381.98	20,693.02	S/L	35.0
6305	Outdoor Camera	7/06/07	247.02	0.00	0.00	74.10	49.40	123.50	123.52	S/L	5.0
6306	Outdoor Camera - w/zoom	7/06/07	2,258.01	0.00	0.00	677.40	451.60	1,129.00	1,129.01	S/L	5.0
6307	Outdoor Camera	7/06/07	247.02	0.00	0.00	74.10	49.40	123.50	123.52	S/L	5.0
6308	Outdoor Cameral w/zoom	7/06/07	2,258.01	0.00	0.00	677.40	451.60	1,129.00	1,129.01	S/L	5.0
6309	Outdoor Camera	7/06/07	247.02	0.00	0.00	74.10	49.40	123.50	123.52	S/L	5.0
6310	Outdoor Camera - w/zoom	7/06/07	2,258.01	0.00	0.00	677.40	451.60	1,129.00	1,129.01	S/L	5.0
6311	Outdoor Camera	7/06/07	247.03	0.00	0.00	74.11	49.41	123.52	123.51	S/L	5.0
6312	Outdoor Camera - w/zoom	7/06/07	2,258.01	0.00	0.00	677.40	451.60	1,129.00	1,129.01	S/L	5.0
7213	Fence & Gate - Kenton Lands Prop	7/06/07	11,213.00	0.00	0.00	934.42	373.77	1,308.19	9,904.81	S/L	30.0
7464	Water Hauling Station - Sourthern C	8/07/08	43,525.78	0.00	0.00	483.62	1,160.69	1,644.31	41,881.47	S/L	37.5
7692	Piner - Water Fill Station	7/01/09	79,744.24	0.00c	0.00	0.00	1,594.88	1,594.88	78,149.36	S/L	25.0
7693	Meter Pit - Carmel Manor	8/01/09	17,984.60	0.00c	0.00	0.00	149.87	149.87	17,834.73	S/L	50.0
31019	Material for New Meter Shop	1/04/99	217.89	0.00	0.00	105.27	7.26	112.53	105.36	S/L	30.0
31285	Capitalized Interest	6/30/02	90,289.41	0.00	0.00	11,286.16	3,009.65	14,295.81	75,993.60	S/L	30.0
31299	Meter Pit	6/30/04	28,518.47	0.00	0.00	2,946.91	950.62	3,897.53	24,620.94	S/L	30.0
31304	Latonia Pumpstation upgrade	6/30/04	51,113.61	0.00	0.00	6,176.23	1,703.79	7,880.02	43,233.59	S/L	30.0
31411	LRPS Screen	12/15/07	176,783.29	0.00	0.00	5,471.86	5,050.95	10,522.81	166,260.48	S/L	35.0
31427	Building Richardson Pump	6/30/08	52,700.00	0.00	0.00	702.67	1,405.33	2,108.00	50,592.00	S/L	37.5
31428	Fill Station Ryland	6/30/08	58,117.87	0.00	0.00	774.90	1,549.81	2,324.71	55,793.16	S/L	37.5
31429	Fill Station Aqua	6/08/30	58,117.87	0.00	0.00	1,549.81	1,549.81	3,099.62	55,018.25	S/L	37.5
31430	Meter Pit Carmel Manor	6/30/08	22,716.99	0.00	0.00	302.89	605.79	908.68	21,808.31	S/L	37.5
31462	Flanges	11/01/09	2,885.00	0.00c	0.00	0.00	32.06	32.06	2,852.94	S/L	15.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 304-0003-000 (continued)</b>											
		304-0003-000	7,802,259.80	0.00c	0.00	2,529,394.77	254,976.80	2,784,371.57	5,017,888.23		
<b>Group: 304-0004-000</b>											
296	WATER PLANT TAYLOR MILL	11/15/90	350.00	0.00	0.00	111.75	11.67	123.42	226.58	S/L	30.0
973	Aqua dr driveway	6/30/97	77,338.50	0.00	0.00	77,338.50	0.00	77,338.50	0.00	S/L	10.0
974	Edgewood Remodeling	6/30/97	31,080.95	0.00	0.00	31,080.95	0.00	31,080.95	0.00	S/L	10.0
975	Office Remodeling	6/30/98	51,021.37	0.00	0.00	50,205.98	815.39	51,021.37	0.00	S/L	30.0
976	Structures & Improvements CCty	1/01/97	576,822.72	0.00	0.00	539,803.76	17,479.48	557,283.24	19,539.48	S/L	33.0
3544	Chain Link Fense	12/15/01	14,989.00	0.00	0.00	9,617.94	499.63	10,117.57	4,871.43	S/L	30.0
3545	Office Remodeling	6/30/01	30,866.87	0.00	0.00	11,060.61	1,028.90	12,089.51	18,777.36	S/L	30.0
3546	Light Fixture and Power Pole	12/28/01	449.79	0.00	0.00	284.87	14.99	299.86	149.93	S/L	30.0
3590	Remodeling	11/19/01	26,688.10	0.00	0.00	9,007.26	889.60	9,896.86	16,791.24	S/L	30.0
4191	Electric gate opener	7/21/00	4,385.00	0.00	0.00	4,385.00	0.00	4,385.00	0.00	S/L	5.0
4194	Slide gate Bromley	7/14/00	6,700.00	0.00	0.00	6,700.00	0.00	6,700.00	0.00	S/L	5.0
4195	Slide gate Dudley	7/14/00	6,800.00	0.00	0.00	6,800.00	0.00	6,800.00	0.00	S/L	5.0
4303	Gate intercom system	10/19/00	5,180.00	0.00	0.00	3,885.00	172.67	4,057.67	1,122.33	S/L	30.0
4401	Remodclng Edgewood	4/06/01	47,552.65	0.00	0.00	17,634.09	1,585.09	19,219.18	28,333.47	S/L	30.0
4421	Dixie Office Remodeling	5/25/01	87,951.67	0.00	0.00	31,882.46	2,931.72	34,814.18	53,137.49	S/L	30.0
4465	Paving Dudley Dr.	7/06/01	14,008.00	0.00	0.00	14,008.00	0.00	14,008.00	0.00	S/L	5.0
4469	Air Condition Unit	6/29/01	4,173.00	0.00	0.00	2,990.65	278.20	3,268.85	904.15	S/L	15.0
4470	Air Condition Unit	6/29/01	5,670.00	0.00	0.00	4,063.50	378.00	4,441.50	1,228.50	S/L	15.0
4472	Cabinet/Countertop	6/12/01	432.00	0.00	0.00	432.00	0.00	432.00	0.00	S/L	5.0
4676	Dixie Renovations	5/01/00	8,379.99	0.00	0.00	4,562.46	279.33	4,841.79	3,538.20	S/L	30.0
4677	Steel Door & Frame	6/30/00	3,708.00	0.00	0.00	2,441.10	123.60	2,564.70	1,143.30	S/L	30.0
4709	Fence at Pumpstation	12/31/02	1,012.75	0.00	0.00	540.16	33.76	573.92	438.83	S/L	30.0
4720	GIS System	6/30/02	2,418,751.11	0.00	0.00	1,310,156.84	201,562.59	1,511,719.43	907,031.68	S/L	12.0
4900	Security camera system	3/10/04	26,724.24	0.00	0.00	18,452.46	3,817.75	22,270.21	4,454.03	S/L	7.0
4902	Security camera system-Lab	3/10/04	1,290.58	0.00	0.00	891.12	184.37	1,075.49	215.09	S/L	7.0
4903	Fencing LRPS	4/07/04	14,497.65	0.00	0.00	3,201.56	483.26	3,684.82	10,812.83	S/L	30.0
4904	Security fence FTTP	1/27/04	214,509.23	0.00	0.00	49,158.36	7,150.31	56,308.67	158,200.56	S/L	30.0
4920	A/C unit Bromley camerass	6/24/04	967.69	0.00	0.00	870.93	96.76	967.69	0.00	S/L	5.0
4921	Network security	7/23/04	4,660.00	0.00	0.00	4,116.33	543.67	4,660.00	0.00	S/L	5.0
4922	Materials for Camera ORPS1	8/03/04	163.30	0.00	0.00	144.25	19.05	163.30	0.00	S/L	5.0
4923	Security camera LRPS	6/28/04	1,431.74	0.00	0.00	1,288.57	143.17	1,431.74	0.00	S/L	5.0
4924	Ventilation system Bromley PS	4/30/04	464.22	0.00	0.00	185.68	15.47	201.15	263.07	S/L	30.0
4925	Feneing S Newport Tank	7/07/04	14,915.00	0.00	0.00	3,107.30	497.17	3,604.47	11,310.53	S/L	30.0
4926	Secuity system TMTP	5/04/04	1,370.00	0.00	0.00	639.33	137.00	776.33	593.67	S/L	10.0
4927	Locks for Tanks	8/17/04	1,240.15	0.00	0.00	454.74	41.34	496.08	744.07	S/L	30.0
5047	Ceramic Tile Floor	9/18/01	2,000.00	0.00	0.00	1,316.67	66.67	1,383.34	616.66	S/L	30.0
5109	Chain Link Fence	11/09/01	8,958.00	0.00	0.00	5,822.70	298.60	6,121.30	2,836.70	S/L	30.0
5110	Safety Loop w/ detector	11/09/01	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.0
5111	Safety Loop w/ detector	11/09/01	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.0
5112	Exit Loop w/ detector	11/09/01	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.0
5113	Chain Link Fence	11/09/01	5,045.00	0.00	0.00	3,279.25	168.17	3,447.42	1,597.58	S/L	30.0
5127	FTTP Roof	11/16/01	17,625.00	0.00	0.00	11,309.38	587.50	11,896.88	5,728.12	S/L	30.0
5146	Chain Link Fence	1/22/02	5,990.00	0.00	0.00	1,971.71	199.67	2,171.38	3,818.62	S/L	30.0
5172	Warehouse Remodeling	2/21/02	2,800.00	0.00	0.00	2,426.66	93.33	2,519.99	280.01	S/L	30.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 304-0004-000 (continued)</b>											
5175	Motion Deteetor System	2/22/02	9,850.00	0.00	0.00	9,850.00	0.00	9,850.00	0.00	S/L	5.0
5263	Digital Surveillance System	6/13/02	12,895.00	0.00	0.00	12,895.00	0.00	12,895.00	0.00	S/L	5.0
5292	Razor Ribbon Fencing	7/19/02	888.00	0.00	0.00	888.00	0.00	888.00	0.00	S/L	30.0
5553	Painting Office Aqua Tank	6/03/03	646.00	0.00	0.00	646.00	0.00	646.00	0.00	S/L	5.0
5565	Security Systems	6/27/03	170,404.18	0.00	0.00	62,481.54	11,360.28	73,841.82	96,562.36	S/L	15.0
5570	Carpet Aqua Tower	6/11/03	1,444.95	0.00	0.00	1,444.95	0.00	1,444.95	0.00	S/L	5.0
5583	Electrical Supplies	6/20/03	25.82	0.00	0.00	25.82	0.00	25.82	0.00	S/L	3.0
5587	Garage Door w/ Opener	7/07/03	2,161.00	0.00	0.00	1,044.48	72.03	1,116.51	1,044.49	S/L	30.0
5588	Garage Door w/ Opener	7/07/03	2,161.00	0.00	0.00	1,188.55	216.10	1,404.65	756.35	S/L	10.0
5602	6 FT Table	8/01/03	239.00	0.00	0.00	184.93	34.14	219.07	19.93	S/L	7.0
5603	Black Side Chair	8/01/03	79.00	0.00	0.00	61.15	11.29	72.44	6.56	S/L	7.0
5604	Black Side Chari	8/01/03	79.00	0.00	0.00	61.15	11.29	72.44	6.56	S/L	7.0
5605	Black Side Chair	8/01/03	79.00	0.00	0.00	61.15	11.29	72.44	6.56	S/L	7.0
5606	Black Side Chair	8/01/03	79.00	0.00	0.00	61.15	11.29	72.44	6.56	S/L	7.0
5607	Warehouse Sign	8/25/03	42.50	0.00	0.00	42.50	0.00	42.50	0.00	S/L	5.0
5608	Aqua Sign	8/25/03	42.50	0.00	0.00	42.50	0.00	42.50	0.00	S/L	5.0
5609	TMTF Sign	8/25/03	42.50	0.00	0.00	42.50	0.00	42.50	0.00	S/L	5.0
5654	Painting services	10/21/03	5,500.00	0.00	0.00	2,841.67	550.00	3,391.67	2,108.33	S/L	10.0
5731	High security locks	12/30/03	1,615.20	0.00	0.00	1,346.00	53.84	1,399.84	215.36	S/L	30.0
5812	Barrington tree work	8/10/04	4,550.00	0.00	0.00	1,706.25	151.67	1,857.92	2,692.08	S/L	30.0
5813	Bromley security project	6/30/04	20,228.42	0.00	0.00	7,754.22	674.28	8,428.50	11,799.92	S/L	30.0
5827	Lumley fencing project	6/30/04	5,600.00	0.00	0.00	2,146.67	186.67	2,333.34	3,266.66	S/L	30.0
5828	FTTP fence project	6/30/04	37,137.08	0.00	0.00	14,235.88	1,237.90	15,473.78	21,663.30	S/L	30.0
5829	LRPS fence project	6/30/04	19,305.00	0.00	0.00	7,400.25	643.50	8,043.75	11,261.25	S/L	30.0
5830	MPTP fence project	6/30/04	1,526.05	0.00	0.00	584.97	50.87	635.84	890.21	S/L	30.0
5831	TMTF fence at standpipe	6/30/04	7,588.84	0.00	0.00	2,909.04	252.96	3,162.00	4,426.84	S/L	30.0
5832	TMTF security project	6/30/04	2,204.55	0.00	0.00	1,984.10	220.45	2,204.55	0.00	S/L	5.0
5833	Dudley fence security project	6/30/04	14,891.94	0.00	0.00	5,708.57	496.40	6,204.97	8,686.97	S/L	30.0
5835	Door entry controllers	12/08/04	989.85	0.00	0.00	808.38	181.47	989.85	0.00	S/L	5.0
5836	Locks for security systems	9/24/04	166.24	0.00	0.00	141.31	24.93	166.24	0.00	S/L	5.0
5837	Camera recorder	10/11/04	383.12	0.00	0.00	383.12	0.00	383.12	0.00	S/L	3.0
5838	Camera recorder	10/11/04	383.11	0.00	0.00	383.11	0.00	383.11	0.00	S/L	3.0
5848	Security cameras and equipment	6/30/04	7,219.80	0.00	0.00	6,497.82	721.98	7,219.80	0.00	S/L	5.0
5849	Scada and access control	12/01/04	143,721.14	0.00	0.00	117,372.27	26,348.87	143,721.14	0.00	S/L	5.0
5873	FTTP Security	10/11/05	103,638.21	0.00	0.00	48,117.74	14,805.46	62,923.20	40,715.01	S/L	7.0
5874	Fencing at Bellevue Dayton Tanks	6/06/05	13,350.00	0.00	0.00	3,893.75	445.00	4,338.75	9,011.25	S/L	30.0
5875	Optiplex Micro Tower For Security	8/08/05	926.32	0.00	0.00	632.97	185.26	818.23	108.09	S/L	5.0
5876	Optiplex Microtower for security	8/08/05	926.32	0.00	0.00	632.97	185.26	818.23	108.09	S/L	5.0
5877	Gate Operator for Bromley Pump St	9/13/05	3,278.00	0.00	0.00	1,092.67	327.80	1,420.47	1,857.53	S/L	10.0
5933	Dudley Pump Gate	12/15/05	3,100.00	0.00	0.00	426.25	103.33	529.58	2,570.42	S/L	30.0
5968	Boiler Memorial Parkway	11/30/05	15,823.00	0.00	0.00	5,236.66	527.43	5,764.09	10,058.91	S/L	30.0
5969	Magnetic Door Lock Unit	11/30/05	191.99	0.00	0.00	118.40	38.40	156.80	35.19	S/L	5.0
5970	Magnetic Door Lock	11/30/05	191.99	0.00	0.00	118.40	38.40	156.80	35.19	S/L	5.0
5973	Security Barrier Gate	11/14/05	5,284.00	0.00	0.00	2,465.86	176.13	2,641.99	2,642.01	S/L	30.0
5974	PC Optiplex Minitower	11/14/05	1,148.91	0.00	0.00	1,148.91	0.00	1,148.91	0.00	S/L	3.0
5975	PC Minitower Optiplex	11/14/05	1,148.91	0.00	0.00	1,148.91	0.00	1,148.91	0.00	S/L	3.0
5976	PC Minitower Optiplex	11/14/05	1,148.91	0.00	0.00	1,148.91	0.00	1,148.91	0.00	S/L	3.0
5979	Flat Panel Monitor Dell 170 FPV	11/14/05	769.66	0.00	0.00	769.66	0.00	769.66	0.00	S/L	3.0
5980	Flat Panel Monitor Dell 170FVP	11/14/05	769.99	0.00	0.00	769.99	0.00	769.99	0.00	S/L	3.0



Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 304-0004-000 (continued)</b>											
5981	Flat Panel Monitor Dell 170 FPV	11/14/05	769.66	0.00	0.00	769.66	0.00	769.66	0.00	S/L	3.0
5987	Black Box T1	10/24/05	900.13	0.00	0.00	570.09	180.03	750.12	150.01	S/L	5.0
5988	Black Box T1	10/24/05	900.13	0.00	0.00	570.09	180.03	750.12	150.01	S/L	5.0
5989	Black Box T1	10/24/05	900.13	0.00	0.00	570.09	180.03	750.12	150.01	S/L	5.0
5990	Black Box T1	10/24/05	900.13	0.00	0.00	570.09	180.03	750.12	150.01	S/L	5.0
5992	Camera Sonicwall Tz 170 10 Mode	10/24/05	420.99	0.00	0.00	266.63	84.20	350.83	70.16	S/L	5.0
5993	Peizporxread 26 Bit Wiegand	10/18/05	292.95	0.00	0.00	292.95	0.00	292.95	0.00	S/L	3.0
6048	FTTP Access Control Unit	11/08/05	4,820.00	0.00	0.00	4,820.00	0.00	4,820.00	0.00	S/L	3.0
6050	Peizoprox Reader Security	10/18/05	292.95	0.00	0.00	292.95	0.00	292.95	0.00	S/L	3.0
6051	Peizoprox Reader Unit	10/18/05	292.95	0.00	0.00	292.95	0.00	292.95	0.00	S/L	3.0
6052	Peizoprox Reader Unit Security	10/18/05	292.95	0.00	0.00	292.95	0.00	292.95	0.00	S/L	3.0
6053	Peizoprox Reader Unity Security	10/18/05	292.95	0.00	0.00	292.95	0.00	292.95	0.00	S/L	3.0
6191	Proxpro RDR GRY	11/03/06	252.99	0.00	0.00	109.63	50.60	160.23	92.76	S/L	5.0
6192	Proxpro RDR GRY	11/03/06	252.99	0.00	0.00	109.63	50.60	160.23	92.76	S/L	5.0
6193	Proxpro RDR GRY	11/03/06	252.99	0.00	0.00	109.63	50.60	160.23	92.76	S/L	5.0
6194	Proxpro RDR GRY	11/03/06	252.99	0.00	0.00	109.63	50.60	160.23	92.76	S/L	5.0
6195	Proxpro RDR GRY	11/03/06	252.99	0.00	0.00	109.63	50.60	160.23	92.76	S/L	5.0
6196	Proxpro RDR GRY	11/03/06	252.99	0.00	0.00	109.63	50.60	160.23	92.76	S/L	5.0
6267	Gate Opener - Dudley Pump Station	1/18/06	3,100.00	0.00	0.00	1,808.33	620.00	2,428.33	671.67	S/L	5.0
6287	Security Equipment SCADA	1/01/06	876.71	0.00	0.00	876.71	0.00	876.71	0.00	S/L	3.0
7281	Clearance Sign - Front Entrance to	2/26/08	1,445.00	0.00	0.00	40.14	48.17	88.31	1,356.69	S/L	30.0
31007	Remodeling - C.S Entrance	6/25/99	15,910.00	0.00	0.00	5,939.73	530.33	6,470.06	9,439.94	S/L	30.0
31306	Misc	6/30/04	4,421.26	0.00	0.00	921.09	147.38	1,068.47	3,352.79	S/L	30.0
31314	PC Minitower Optiplex	11/14/05	1,148.90	0.00	0.00	1,148.90	0.00	1,148.90	0.00	S/L	3.0
31315	Flat Panel Monitor Dell 1704FPV	11/14/05	769.66	0.00	0.00	769.66	0.00	769.66	0.00	S/L	3.0
31316	Peizoprox Reader Unit	10/18/05	292.95	0.00	0.00	292.95	0.00	292.95	0.00	S/L	3.0
31360	Camera Equipment	4/01/06	10,709.60	0.00	0.00	5,890.28	2,141.92	8,032.20	2,677.40	S/L	5.0
31361	Meter Shop Shelves	4/04/06	9,698.28	0.00	0.00	1,171.88	323.28	1,495.16	8,203.12	S/L	30.0
31362	A/C Unit 12	5/04/06	9,987.00	0.00	0.00	1,775.47	665.80	2,441.27	7,545.73	S/L	15.0
31363	A/C Unit	9/20/06	9,468.49	0.00	0.00	1,420.27	631.23	2,051.50	7,416.99	S/L	15.0
31364	CF Security EQ	10/10/06	5,887.32	0.00	0.00	2,649.29	1,177.46	3,826.75	2,060.57	S/L	5.0
31365	FT Security Eq	6/01/06	3,757.75	0.00	0.00	1,941.50	751.55	2,693.05	1,064.70	S/L	5.0
31381	Central Facility Bld	4/01/06	7,374,760.49	0.00	0.00	397,640.97	147,495.21	545,136.18	6,829,624.31	S/L	50.0
31401	Exterior Non Lit Signs	9/01/07	8,144.00	0.00	0.00	542.94	271.47	814.41	7,329.59	S/L	30.0
31402	Awning Smoke Area	4/01/07	3,877.00	0.00	0.00	452.32	258.47	710.79	3,166.21	S/L	15.0
31403	Exterior Sign Wall Neon	5/31/07	25,853.44	0.00	0.00	1,615.84	861.78	2,477.62	23,375.82	S/L	30.0
31404	Ext, Sign Message	5/31/07	37,044.40	0.00	0.00	2,315.27	1,234.81	3,550.08	33,494.32	S/L	30.0
31405	Building Dedication Plaque	5/31/07	2,290.00	0.00	0.00	72.52	45.80	118.32	2,171.68	S/L	50.0
31406	Fencing Small Gate	5/31/07	1,980.00	0.00	0.00	123.75	66.00	189.75	1,790.25	S/L	30.0
31407	A/C Unit IT	6/30/07	10,934.55	0.00	0.00	1,093.45	728.97	1,822.42	9,112.13	S/L	15.0
31408	A/C Unit Break Area	9/30/07	10,229.55	0.00	0.00	852.46	681.97	1,534.43	8,695.12	S/L	15.0
31410	Yard Lights	11/30/07	4,287.00	0.00	0.00	309.62	285.80	595.42	3,691.58	S/L	15.0
31412	A/C Unit 13	2/01/07	9,301.00	0.00	0.00	1,188.46	620.07	1,808.53	7,492.47	S/L	15.0
31413	Ft. Thomas Driveway Imp	4/30/07	15,000.00	0.00	0.00	1,000.00	500.00	1,500.00	13,500.00	S/L	30.0
31459	A/C Unit Bottling	3/31/08	5,294.00	0.00	0.00	264.70	352.93	617.63	4,676.37	S/L	15.0
31463	HVAC Imp. Lab	11/15/09	5,125.00	0.00c	0.00	0.00	56.94	56.94	5,068.06	S/L	15.0
31464	FTTP Roof	12/31/09	191,461.26	0.00c	0.00	0.00	0.00	0.00	191,461.26	S/L	25.0
31465	A/C Unit Eng/Insp	12/31/09	7,990.35	0.00e	0.00	0.00	0.00	0.00	7,990.35	S/L	15.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 304-0004-000 (continued)</b>											
		304-0004-000	<u>12,180,267.09</u>	<u>0.00c</u>	<u>0.00</u>	<u>3,026,754.61</u>	<u>464,589.11</u>	<u>3,491,343.72</u>	<u>8,688,923.37</u>		
<b>Group: 304-0005-000</b>											
4727	Structures & Improvements	6/13/02	2,691.88	0.00	0.00	1,029.07	89.73	1,118.80	1,573.08	S/L	30.0
4729	Structure- Other	6/13/02	30,372.76	0.00	0.00	12,317.84	1,012.43	13,330.27	17,042.49	S/L	30.0
4730	Sstructure-Other	6/13/02	217.80	0.00	0.00	83.25	7.26	90.51	127.29	S/L	30.0
31341	Structures - Other	6/13/02	9,495.01	0.00	0.00	2,621.47	316.50	2,937.97	6,557.04	S/L	30.0
31347	Structure-Other	6/13/02	1,050.56	0.00	0.00	401.62	35.02	436.64	613.92	S/L	30.0
		304-0005-000	<u>43,828.01</u>	<u>0.00c</u>	<u>0.00</u>	<u>16,453.25</u>	<u>1,460.94</u>	<u>17,914.19</u>	<u>25,913.82</u>		
<b>Group: 304-0006-000</b>											
4732	Struture-Watertreatment	6/13/02	31,853.16	0.00	0.00	30,702.91	1,061.77	31,764.68	88.48	S/L	30.0
4733	Structure-Watertreatment	6/13/02	2,847.28	0.00	0.00	2,847.28	0.00	2,847.28	0.00	S/L	30.0
4734	Structure-Watertreatment	6/13/02	8,662.00	0.00	0.00	8,349.22	288.73	8,637.95	24.05	S/L	30.0
4735	Structure-Watertreatment	6/13/02	3,298.32	0.00	0.00	3,179.21	109.94	3,289.15	9.17	S/L	30.0
4736	Structure-Watertreatment	6/13/02	59,526.08	0.00	0.00	57,376.51	1,984.20	59,360.71	165.37	S/L	30.0
4737	Structure-Watertreatment	6/13/02	14,174.56	0.00	0.00	13,662.72	472.49	14,135.21	39.35	S/L	30.0
4738	Structure-Watertreatment	6/13/02	26,385.06	0.00	0.00	9,545.17	879.50	10,424.67	15,960.39	S/L	30.0
4739	Structure-Watertreatment	6/13/02	23,503.60	0.00	0.00	22,654.87	783.45	23,438.32	65.28	S/L	30.0
4740	Structure-Watertreatment	6/13/02	98.60	0.00	0.00	98.60	0.00	98.60	0.00	S/L	30.0
4741	Structure-Watertreatment	6/13/02	700.40	0.00	0.00	700.40	0.00	700.40	0.00	S/L	4.0
4742	Structure-Watertreatment	6/13/02	3,506.84	0.00	0.00	3,380.18	116.89	3,497.07	9.77	S/L	30.0
4743	Structure-Watertreatment	6/13/02	60,995.64	0.00	0.00	58,793.02	2,033.19	60,826.21	169.43	S/L	30.0
4744	Structure-Watertreatment	6/13/02	2,325.48	0.00	0.00	1,700.54	77.52	1,778.06	547.42	S/L	30.0
4745	Structure-Watertreatment	6/13/02	19,762.48	0.00	0.00	9,146.48	658.75	9,805.23	9,957.25	S/L	30.0
4746	Structure-Watertreatment	6/13/02	89,695.49	0.00	0.00	21,538.02	2,989.85	24,527.87	65,167.62	S/L	30.0
4747	Structure-Watertreatment	6/13/02	2,587.38	0.00	0.00	1,049.32	86.25	1,135.57	1,451.81	S/L	30.0
4748	Structure-Watertreatment	6/13/02	1,120.75	0.00	0.00	1,120.75	0.00	1,120.75	0.00	S/L	4.0
4749	Structure-Watertreatment	6/13/02	4,956.10	0.00	0.00	4,118.26	165.20	4,283.46	672.64	S/L	30.0
4750	Structure-Watertreatment	6/13/02	31,476.92	0.00	0.00	17,026.16	1,049.23	18,075.39	13,401.53	S/L	30.0
4751	Structure-Watertreatment	6/13/02	3,550.64	0.00	0.00	1,920.59	118.35	2,038.94	1,511.70	S/L	30.0
4752	Structure-Watertreatment	6/13/02	18,194.40	0.00	0.00	9,841.53	606.48	10,448.01	7,746.39	S/L	30.0
4753	Structure-Watertreatment	6/13/02	8,272.40	0.00	0.00	4,474.64	275.75	4,750.39	3,522.01	S/L	30.0
4754	Structure-Watertreatment	6/13/02	13,142.04	0.00	0.00	13,142.04	0.00	13,142.04	0.00	S/L	3.0
4755	Structure-Watertreatment	6/13/02	55,855.24	0.00	0.00	30,212.61	1,861.84	32,074.45	23,780.79	S/L	30.0
4756	Structure-Watertreatment	6/13/02	460.32	0.00	0.00	443.69	15.34	459.03	1.29	S/L	30.0
4757	Structure-Watertreatment	6/13/02	3,894.96	0.00	0.00	2,106.83	129.83	2,236.66	1,658.30	S/L	30.0
4758	Structure-Watertreatment	6/13/02	234.48	0.00	0.00	234.48	0.00	234.48	0.00	S/L	5.0
4759	Structure-Watertreatment	6/13/02	1,684,042.97	0.00	0.00	235,885.44	35,830.70	271,716.14	1,412,326.83	S/L	47.0
4760	Structure-Watertreatment	6/13/02	464,176.29	0.00	0.00	70,614.04	15,472.54	86,086.58	378,089.71	S/L	30.0
4761	Structure-Watertreatment	6/13/02	3,750.00	0.00	0.00	3,750.00	0.00	3,750.00	0.00	S/L	5.0
4762	Structure-Watertreatment	6/13/02	76,184.36	0.00	0.00	76,184.36	0.00	76,184.36	0.00	S/L	5.0
4763	Structure-Watertreatment	6/13/02	4,933.16	0.00	0.00	2,000.69	164.44	2,165.13	2,768.03	S/L	30.0
4764	Structure-Watertreatment	6/13/02	6,857.63	0.00	0.00	2,243.78	228.59	2,472.37	4,385.26	S/L	30.0
4765	Structure-Watertreatment	6/13/02	422.92	0.00	0.00	422.92	0.00	422.92	0.00	S/L	5.0
4766	Structure-Watertreatment	6/13/02	65,896.24	0.00	0.00	43,076.59	2,196.54	45,273.13	20,623.11	S/L	30.0



**Tax Asset Detail 1/01/09 - 12/31/09**

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 304-0006-000 (continued)</b>											
4767	Structure-Watertreatment	6/13/02	13,574.78	0.00	0.00	4,910.89	452.49	5,363.38	8,211.40	S/L	30.0
4768	Structure-Watertreatment	6/13/02	142,929.68	0.00	0.00	54,640.85	4,764.32	59,405.17	83,524.51	S/L	30.0
4769	Structure-Watertreatment	6/13/02	153,922.91	0.00	0.00	52,875.35	5,130.76	58,006.11	95,916.80	S/L	30.0
4770	Structure-Watertreatment	6/13/02	19,418.98	0.00	0.00	6,670.77	647.30	7,318.07	12,100.91	S/L	30.0
4771	Structure-Watertreatment	6/13/02	4,901.35	0.00	0.00	1,683.72	163.38	1,847.10	3,054.25	S/L	30.0
4772	Structure-Watertreatment	6/13/02	20,379.11	0.00	0.00	20,379.11	0.00	20,379.11	0.00	S/L	4.0
4773	Structure-Watertreatment	6/13/02	16,695.00	0.00	0.00	16,695.00	0.00	16,695.00	0.00	S/L	2.0
4774	Structure-Watertreatment	6/13/02	32,045.62	0.00	0.00	6,392.94	971.08	7,364.02	24,681.60	S/L	33.0
4775	Structure-Watertreatment	6/13/02	98,213.79	0.00	0.00	19,593.18	2,976.18	22,569.36	75,644.43	S/L	33.0
4776	Structure-Watertreatment	6/13/02	2,099,425.50	0.00	0.00	314,184.85	69,980.85	384,165.70	1,715,259.80	S/L	30.0
4777	Structure-Watertreatment	6/13/02	117,886.46	0.00	0.00	14,899.52	3,929.55	18,829.07	99,057.39	S/L	30.0
		<b>304-0006-000</b>	<b>5,516,737.37</b>	<b>0.00c</b>	<b>0.00</b>	<b>1,276,470.03</b>	<b>158,673.27</b>	<b>1,435,143.30</b>	<b>4,081,594.07</b>		
<b>Group: 306-0001-000</b>											
5	LICKING RIVER INTAKE SOURCE	1/01/59	17,000.00	0.00	0.00	17,000.00	0.00	17,000.00	0.00	S/L	50.0
6	OHIO RIVER INTAKE SOURCE (	1/01/59	93,900.00	0.00	0.00	88,533.20	1,878.00	90,411.20	3,488.80	S/L	50.0
11	3 Traveling Water Screens	1/01/98	840,570.00	0.00	0.00	437,096.40	16,811.40	453,907.80	386,662.20	S/L	50.0
18	Electric Wire Rope Hoists	1/01/98	7,867.00	0.00	0.00	7,867.00	0.00	7,867.00	0.00	S/L	10.0
19	Traveling Bridge Crane	1/01/98	64,710.00	0.00	0.00	64,710.00	0.00	64,710.00	0.00	S/L	10.0
22	6 Sluice Gates	1/01/98	291,280.00	0.00	0.00	151,465.60	5,825.60	157,291.20	133,988.80	S/L	50.0
23	Flap gates	1/01/98	37,499.00	0.00	0.00	19,499.48	749.98	20,249.46	17,249.54	S/L	50.0
50	TRAVELING SCREEN	7/16/96	29,959.00	0.00	0.00	10,410.09	599.18	11,009.27	18,949.73	S/L	50.0
56	JAN PROD-ANALOG OUTPUT	9/17/96	794.75	0.00	0.00	272.29	15.90	288.19	506.56	S/L	50.0
86	RICHARDSON PUMP STRUCT P	6/30/96	39,451.94	0.00	0.00	13,758.00	789.04	14,547.04	24,904.90	S/L	50.0
5115	River Intake Piping	2/16/01	21,025.00	0.00	0.00	14,787.58	420.50	15,208.08	5,816.92	S/L	50.0
5191	Farvel Series ORPS	3/27/02	19,114.02	0.00	0.00	16,178.63	477.85	16,656.48	2,457.54	S/L	40.0
		<b>306-0001-000</b>	<b>1,463,170.71</b>	<b>0.00c</b>	<b>0.00</b>	<b>841,578.27</b>	<b>27,567.45</b>	<b>869,145.72</b>	<b>594,024.99</b>		
<b>Group: 309-0001-000</b>											
27	SUPPLY MAINS LICKING RIVER	1/01/59	300,000.00	0.00	0.00	107,221.25	6,122.45	113,343.70	186,656.30	S/L	49.0
28	SUPPLY MAINS LICKING RIVER	6/30/90	3,508.00	0.00	0.00	691.09	71.59	762.68	2,745.32	S/L	49.0
29	GRAND AVE. RELOCATION	8/16/94	20,419.00	0.00	0.00	3,175.94	416.71	3,592.65	16,826.35	S/L	49.0
30	SUPPLY MAIN OHIO RIVER	1/01/59	100,000.00	0.00	0.00	35,740.42	2,040.82	37,781.24	62,218.76	S/L	49.0
32	SUPPLY MAIN OHIO RIVER	9/30/93	1,883,926.10	0.00	0.00	309,618.70	38,447.47	348,066.17	1,535,859.93	S/L	49.0
7694	Bridge Reinforment - TMTP Raw L	8/01/09	43,981.89	0.00c	0.00	0.00	366.52	366.52	43,615.37	S/L	50.0
31358	Supply Main ORPS 2	12/28/06	513,857.86	0.00	0.00	15,677.38	10,486.90	26,164.28	487,693.58	S/L	49.0
		<b>309-0001-000</b>	<b>2,865,692.85</b>	<b>0.00c</b>	<b>0.00</b>	<b>472,124.78</b>	<b>57,952.46</b>	<b>530,077.24</b>	<b>2,335,615.61</b>		
<b>Group: 310-0003-000</b>											
7695	Backup Generator - Dudley Pump S	9/01/09	1,150,875.96	0.00c	0.00	0.00	15,345.01	15,345.01	1,135,530.95	S/L	25.0
7696	Portable Generator	9/01/09	255,203.19	0.00c	0.00	0.00	3,402.71	3,402.71	251,800.48	S/L	25.0
		<b>310-0003-000</b>	<b>1,406,079.15</b>	<b>0.00c</b>	<b>0.00</b>	<b>0.00</b>	<b>18,747.72</b>	<b>18,747.72</b>	<b>1,387,331.43</b>		

**Tax Asset Detail 1/01/09 - 12/31/09**

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 311-0001-000</b>											
1	Submersible Sump Pump	1/01/98	727.00	0.00	0.00	727.00	0.00	727.00	0.00	S/L	5.0
8	Double Suction Vertical Pumps	1/01/98	54,780.00	0.00	0.00	30,129.00	2,739.00	32,868.00	21,912.00	S/L	20.0
10	1 Submersible Sample Pump	1/01/98	2,909.00	0.00	0.00	2,909.00	0.00	2,909.00	0.00	S/L	5.0
20	6 Butterfly Valves	1/01/98	76,539.00	0.00	0.00	42,096.45	3,826.95	45,923.40	30,615.60	S/L	20.0
21	4 Ball Valves	1/01/98	168,569.00	0.00	0.00	92,712.95	8,428.45	101,141.40	67,427.60	S/L	20.0
127	INTAKE PUMP EQUIP PUMPINC	1/01/71	3,108.00	0.00	0.00	3,108.00	0.00	3,108.00	0.00	S/L	20.0
128	INTAKE PUMP EQUIP PUMPINC	1/01/72	576.00	0.00	0.00	576.00	0.00	576.00	0.00	S/L	35.0
129	INTAKE PUMP EQUIP PUMPINC	1/01/73	417.00	0.00	0.00	417.00	0.00	417.00	0.00	S/L	20.0
130	INTAKE PUMP EQUIP PUMPINC	1/01/79	1,952.00	0.00	0.00	1,688.08	97.60	1,785.68	166.32	S/L	20.0
131	INTAKE PUMP EQUIP PUMPINC	1/01/80	150.00	0.00	0.00	124.46	7.50	131.96	18.04	S/L	20.0
132	INTAKE PUMP EQUIP PUMPINC	1/01/82	6,873.00	0.00	0.00	5,350.53	343.65	5,694.18	1,178.82	S/L	20.0
133	INTAKE PUMP EQUIP PUMPINC	1/15/90	80,177.00	0.00	0.00	45,242.71	4,008.85	49,251.56	30,925.44	S/L	20.0
134	LRPS - New Pump	11/30/93	331,082.68	0.00	0.00	149,775.56	16,554.13	166,329.69	164,752.99	S/L	20.0
135	INTAKE PUMP STATION	11/16/94	3,848.05	0.00	0.00	1,635.48	192.40	1,827.88	2,020.17	S/L	20.0
233	# 2 PUMP & TRANS ORPS (N)	9/15/90	382,886.05	0.00	0.00	208,764.03	19,144.30	227,908.33	154,977.72	S/L	20.0
234	OHIO RIVER INTAKE PUMPING	6/15/93	7,700.00	0.00	0.00	3,584.17	385.00	3,969.17	3,730.83	S/L	20.0
235	OHIO RIVER INTAKE PUMP EQ	6/30/96	380,776.02	0.00	0.00	144,210.32	19,038.80	163,249.12	217,526.90	S/L	20.0
236	CAPITAL INTEREST	1/01/96	15,195.50	0.00	0.00	5,969.70	759.78	6,729.48	8,466.02	S/L	20.0
237	Ohio River Intake Pump Equipment	1/01/97	81,529.00	0.00	0.00	29,699.85	4,076.45	33,776.30	47,752.70	S/L	20.0
3547	Upperbelt & Fixtures	12/18/01	2,161.03	0.00	0.00	2,161.03	0.00	2,161.03	0.00	S/L	3.0
3548	Sludge Dredge	7/01/01	238,986.85	0.00	0.00	115,510.33	11,949.34	127,459.67	111,527.18	S/L	20.0
4280	Hex nuts and bolts	9/22/00	571.62	0.00	0.00	571.62	0.00	571.62	0.00	S/L	3.0
4437	Royce Analyzer	5/21/01	1,176.00	0.00	0.00	1,176.00	0.00	1,176.00	0.00	S/L	5.0
4438	Royce Analyzer	5/21/01	1,176.00	0.00	0.00	1,176.00	0.00	1,176.00	0.00	S/L	5.0
4439	Royce Analyzer	5/21/01	1,176.00	0.00	0.00	1,176.00	0.00	1,176.00	0.00	S/L	5.0
4440	Royce Analyzer	5/21/01	1,176.00	0.00	0.00	1,176.00	0.00	1,176.00	0.00	S/L	5.0
4678	Pump # 6 ORPS	9/30/00	319,499.27	0.00	0.00	82,156.95	15,974.96	98,131.91	221,367.36	S/L	20.0
4906	Tranceiver-FTTP Scada	3/16/04	990.00	0.00	0.00	990.00	0.00	990.00	0.00	S/L	3.0
4907	Ntu meters MPTP	3/10/04	43.58	0.00	0.00	18.89	2.18	21.07	22.51	S/L	20.0
4931	Surge suppressor FTTP	6/28/04	884.35	0.00	0.00	663.27	44.22	707.49	176.86	S/L	20.0
5122	Voltage Starter	11/16/01	8,900.00	0.00	0.00	8,179.53	445.00	8,624.53	275.47	S/L	20.0
5123	Voltage Starter	11/16/01	8,900.00	0.00	0.00	8,179.53	445.00	8,624.53	275.47	S/L	20.0
5128	Jesco Metering Pump	11/16/01	1,881.87	0.00	0.00	1,881.87	0.00	1,881.87	0.00	S/L	5.0
5147	New Gear Reducer	1/17/02	7,763.82	0.00	0.00	7,763.82	0.00	7,763.82	0.00	S/L	5.0
5180	ORPS Modification	3/15/02	692.08	0.00	0.00	692.08	0.00	692.08	0.00	S/L	5.0
5181	4" Flange Valve	3/06/02	225.79	0.00	0.00	225.79	0.00	225.79	0.00	S/L	5.0
5238	Eng. Licking Rv. PS VFD	4/03/02	350.56	0.00	0.00	350.56	0.00	350.56	0.00	S/L	5.0
5250	Hex Nuts	5/02/02	158.50	0.00	0.00	158.50	0.00	158.50	0.00	S/L	5.0
5267	Pump Supplies	6/21/02	969.80	0.00	0.00	969.80	0.00	969.80	0.00	S/L	2.0
5272	Replacement Switchgear	6/28/02	18,368.00	0.00	0.00	18,368.00	0.00	18,368.00	0.00	S/L	3.0
5273	Replacement Switchgear	6/28/02	18,368.00	0.00	0.00	18,368.00	0.00	18,368.00	0.00	S/L	3.0
5277	Repair Clearwell Basin TMTP	6/11/02	6,928.70	0.00	0.00	6,928.70	0.00	6,928.70	0.00	S/L	3.0
5294	Sharpe Mixer	7/11/02	1,544.60	0.00	0.00	1,544.60	0.00	1,544.60	0.00	S/L	5.0
5295	Mixer Stand	7/11/02	534.00	0.00	0.00	534.00	0.00	534.00	0.00	S/L	5.0
5296	Shaft	7/11/02	273.10	0.00	0.00	273.10	0.00	273.10	0.00	S/L	5.0
5382	Goulds Model Pump	11/01/02	16,986.00	0.00	0.00	16,986.00	0.00	16,986.00	0.00	S/L	5.0
5441	8" GA Relief Valve	11/07/02	2,786.00	0.00	0.00	2,786.00	0.00	2,786.00	0.00	S/L	5.0
5452	Lube System	11/15/02	1,750.00	0.00	0.00	1,750.00	0.00	1,750.00	0.00	S/L	5.0
5453	Assembly Lube System	11/15/02	265.00	0.00	0.00	265.00	0.00	265.00	0.00	S/L	5.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 311-0001-000 (continued)</b>											
5454	Assembly Lube system	11/15/02	265.00	0.00	0.00	265.00	0.00	265.00	0.00	S/L	5.0
5455	Assembly Lube System	11/15/02	265.00	0.00	0.00	265.00	0.00	265.00	0.00	S/L	5.0
5456	Assembly Lube System	11/15/02	265.00	0.00	0.00	265.00	0.00	265.00	0.00	S/L	5.0
5610	IGP10 Transmitter	8/22/03	982.87	0.00	0.00	982.87	0.00	982.87	0.00	S/L	5.0
5611	IGP10 Transmitter	8/22/03	982.87	0.00	0.00	982.87	0.00	982.87	0.00	S/L	5.0
5612	IGP10 Transmitter	8/22/03	982.87	0.00	0.00	982.87	0.00	982.87	0.00	S/L	5.0
5722	Chlorine process analyzer	11/19/03	2,582.80	0.00	0.00	2,293.78	184.49	2,478.27	104.53	S/L	14.0
5723	Chlorine process analyzer	11/19/03	2,582.80	0.00	0.00	2,293.78	184.49	2,478.27	104.53	S/L	14.0
5724	Chlorine process analyzer	11/19/03	2,582.80	0.00	0.00	2,293.78	184.49	2,478.27	104.53	S/L	14.0
7276	24" Hnery Pratt Butterfly valve	12/12/07	10,360.00	0.00	0.00	552.53	518.00	1,070.53	9,289.47	S/L	20.0
31000	Pump # 5 - ORPS	6/30/99	175,921.22	0.00	0.00	83,562.57	8,796.06	92,358.63	83,562.59	S/L	20.0
31008	Sludge Gates - LRPS	4/30/99	3,728.00	0.00	0.00	3,417.33	186.40	3,603.73	124.27	S/L	20.0
31020	Seated Butterfly Valve	5/14/99	7,800.00	0.00	0.00	5,026.67	520.00	5,546.67	2,253.33	S/L	15.0
31283	1 Submersible Pump	1/01/98	19,191.00	0.00	0.00	19,191.00	0.00	19,191.00	0.00	S/L	5.0
31382	Pump ORPS 1	6/30/06	765,598.66	0.00	0.00	71,091.30	38,279.93	109,371.23	656,227.43	S/L	20.0
31466	ORPS Pump 4	1/31/09	342,971.39	0.00c	0.00	0.00	15,719.52	15,719.52	327,251.87	S/L	20.0
31467	ORPS 1 Pump 3	1/31/09	371,818.44	0.00c	0.00	0.00	17,041.68	17,041.68	354,776.76	S/L	20.0
		<b>311-0001-000</b>	<b>3,974,161.54</b>	<b>0.00c</b>	<b>0.00</b>	<b>1,265,167.61</b>	<b>190,078.62</b>	<b>1,455,246.23</b>	<b>2,518,915.31</b>		
<b>Group: 311-0002-000</b>											
3549	Sodium Hypochlorite Pump #1	6/30/01	28,500.00	0.00	0.00	13,775.00	1,425.00	15,200.00	13,300.00	S/L	20.0
3550	FFTP Sodium Hypo Pump # 2	6/30/01	28,500.00	0.00	0.00	13,775.00	1,425.00	15,200.00	13,300.00	S/L	20.0
3551	FFTP Sodium Hypo Pump # 3	6/30/01	28,500.00	0.00	0.00	13,775.00	1,425.00	15,200.00	13,300.00	S/L	20.0
3552	FFTP Sodium Hypo Pump #4	6/30/01	28,500.00	0.00	0.00	14,250.00	1,900.00	16,150.00	12,350.00	S/L	15.0
3553	FFTP Sodium Hypo Pump #5	6/30/01	28,500.00	0.00	0.00	14,250.00	1,900.00	16,150.00	12,350.00	S/L	15.0
3554	FFTP Sodium Hypo Pump # 6	6/30/01	28,500.00	0.00	0.00	14,250.00	1,900.00	16,150.00	12,350.00	S/L	15.0
3555	FFTP Sodium Hypo Pump # 7	6/30/01	28,500.00	0.00	0.00	14,250.00	1,900.00	16,150.00	12,350.00	S/L	15.0
3556	FFTP Sodium Hypo Pump # 8	6/30/01	28,500.00	0.00	0.00	14,250.00	1,900.00	16,150.00	12,350.00	S/L	15.0
3557	FFTP Sodium Hypo Pump # 9	6/30/01	28,500.00	0.00	0.00	14,250.00	1,900.00	16,150.00	12,350.00	S/L	15.0
3558	FFTP Sodium Hypo Pump # 10	6/30/01	29,000.00	0.00	0.00	14,499.98	1,933.33	16,433.31	12,566.69	S/L	15.0
4004	Turbidimeter	5/12/00	1,735.00	0.00	0.00	1,454.10	123.93	1,578.03	156.97	S/L	14.0
4005	Turbidimeter	5/12/00	1,735.00	0.00	0.00	1,454.10	123.93	1,578.03	156.97	S/L	14.0
4403	Stage Pump TMTP	4/17/01	33,395.00	0.00	0.00	24,648.69	2,385.36	27,034.05	6,360.95	S/L	14.0
4679	Miscellaneous	6/30/00	693.34	0.00	0.00	693.34	0.00	693.34	0.00	S/L	5.0
4932	MPTP filter project	8/03/04	4,288.27	0.00	0.00	1,771.48	306.31	2,077.79	2,210.48	S/L	14.0
4933	Actuator	4/30/04	3,225.00	0.00	0.00	1,412.86	230.36	1,643.22	1,581.78	S/L	14.0
5203	30" Butterfly Valve	4/26/02	3,881.50	0.00	0.00	3,419.42	277.25	3,696.67	184.83	S/L	14.0
5328	Surge Relief Valve	9/23/02	2,922.73	0.00	0.00	2,922.73	0.00	2,922.73	0.00	S/L	5.0
5390	Ad Memorial Pkwy	10/17/02	160.60	0.00	0.00	160.60	0.00	160.60	0.00	S/L	1.0
5526	Mail Service	2/26/03	30.72	0.00	0.00	30.72	0.00	30.72	0.00	S/L	1.0
5584	Backwash Pump	7/01/03	15,246.00	0.00	0.00	10,890.00	1,089.00	11,979.00	3,267.00	S/L	14.0
5590	Flanged Kit	7/01/03	44.63	0.00	0.00	44.63	0.00	44.63	0.00	S/L	3.0
5591	Flanged Kit	7/01/03	44.63	0.00	0.00	44.63	0.00	44.63	0.00	S/L	3.0
5592	Flanged Kit	7/01/03	44.63	0.00	0.00	44.63	0.00	44.63	0.00	S/L	3.0
5593	Flanged Kit	7/01/03	44.63	0.00	0.00	44.63	0.00	44.63	0.00	S/L	3.0
5594	Polymer Feed	7/01/03	2,876.00	0.00	0.00	1,054.52	191.73	1,246.25	1,629.75	S/L	15.0
5631	Polymer Pump	9/26/03	7,423.00	0.00	0.00	2,598.07	494.87	3,092.94	4,330.06	S/L	15.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 311-0002-000 (continued)</b>											
5632	Polymer Pump	9/26/03	7,423.00	0.00	0.00	2,598.07	494.87	3,092.94	4,330.06	S/L	15.0
5649	Chlorine Process Analyzer	8/11/03	2,575.80	0.00	0.00	2,459.28	116.52	2,575.80	0.00	S/L	14.0
5650	Chlorine Process Analyzer	8/11/03	2,575.80	0.00	0.00	2,459.28	116.52	2,575.80	0.00	S/L	14.0
5651	PH Monitor	8/11/03	1,256.00	0.00	0.00	1,199.18	56.82	1,256.00	0.00	S/L	14.0
5751	Sub Pump	6/30/03	7,500.00	0.00	0.00	3,910.71	535.71	4,446.42	3,053.58	S/L	14.0
5752	Sub Pump	6/30/03	7,500.00	0.00	0.00	3,910.71	535.71	4,446.42	3,053.58	S/L	14.0
5753	Sub Pump	6/30/03	7,500.00	0.00	0.00	3,910.71	535.71	4,446.42	3,053.58	S/L	14.0
5754	Sub Pump	6/30/03	7,500.00	0.00	0.00	3,910.71	535.71	4,446.42	3,053.58	S/L	14.0
5755	Chlorine Sample Pump	6/30/03	1,500.00	0.00	0.00	782.14	107.14	889.28	610.72	S/L	14.0
6425	Turbidimeter/controller	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6426	Turbidimeter/Controler	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6427	Turbidimeter/Controller	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6428	Turbidimeter/Controller	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6429	Turbidimeter/Controller	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6430	Turbidimeter/Controller	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6431	Turibidimeter/Controller	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6432	Turibidimeter/Controller	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6433	Turibidimeter/Controller	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6434	Turbidimeter/Controller	12/02/06	813.20	0.00	0.00	216.85	40.66	257.51	555.69	S/L	20.0
6435	Turbidimeter/Controller	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6436	Turbidimeter/Controller	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6437	Turbidimeter/Controller	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6438	Turbidimeter	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6439	Turbidimeter	12/22/06	813.19	0.00	0.00	203.30	40.66	243.96	569.23	S/L	20.0
6440	Turbidimeter/Controller	12/22/06	813.19	0.00	0.00	203.30	40.66	243.96	569.23	S/L	20.0
6441	Turbidimeter/Controller	12/22/06	813.19	0.00	0.00	203.30	40.66	243.96	569.23	S/L	20.0
6442	Turbidimeter/Controller	12/22/06	813.19	0.00	0.00	203.30	40.66	243.96	569.23	S/L	20.0
6443	Turbidimeter/Controller	12/22/06	813.19	0.00	0.00	203.30	40.66	243.96	569.23	S/L	20.0
6444	Turbidimeter/.Controller	12/22/06	813.19	0.00	0.00	203.30	40.66	243.96	569.23	S/L	20.0
6445	Turbidimeter/Controller	12/22/06	813.19	0.00	0.00	203.30	40.66	243.96	569.23	S/L	20.0
6446	Turbidimeter/Controller	12/22/06	813.19	0.00	0.00	203.30	40.66	243.96	569.23	S/L	20.0
6447	Turbidimeter/Controller	12/22/06	813.19	0.00	0.00	203.30	40.66	243.96	569.23	S/L	20.0
6448	Turibidimeter/Controller	12/22/06	813.20	0.00	0.00	203.30	40.66	243.96	569.24	S/L	20.0
6459	Worthington Pump	12/20/06	8,643.98	0.00	0.00	2,161.00	432.20	2,593.20	6,050.78	S/L	20.0
7192	Soduim Hypo Pump	5/11/07	8,315.20	0.00	0.00	1,524.45	415.76	1,940.21	6,374.99	S/L	20.0
7193	Soduim Hypo Pump	5/11/07	8,315.20	0.00	0.00	1,524.45	415.76	1,940.21	6,374.99	S/L	20.0
7194	Soduim Hypo Pump	5/11/07	8,976.82	0.00	0.00	1,645.75	448.84	2,094.59	6,882.23	S/L	20.0
7195	Soduim Hypo Pump	5/11/07	9,652.90	0.00	0.00	1,769.70	482.65	2,252.35	7,400.55	S/L	20.0
7196	Soduim Hypo Pump	5/11/07	9,714.20	0.00	0.00	1,780.94	485.71	2,266.65	7,447.55	S/L	20.0
7222	Lutz Jesco Metering Pump	8/22/07	1,895.00	0.00	0.00	221.08	94.75	315.83	1,579.17	S/L	20.0
7360	US Motor - Pump Motor Ripple Cr	10/31/08	2,846.15	0.00	0.00	23.72	142.31	166.03	2,680.12	S/L	20.0
7361	Gould Pump Model 3410 - Ripple C	10/31/08	10,726.79	0.00	0.00	89.39	536.34	625.73	10,101.06	S/L	20.0
7393	Pump #4 at TMTP	5/29/08	59,961.00	0.00	0.00	1,780.86	2,998.05	4,746.91	55,214.09	S/L	20.0
7456	Submersible Pump TMTP Backwas	11/03/08	6,461.51	0.00	0.00	53.85	323.08	376.93	6,084.58	S/L	20.0
31088	Chm Met Pmps/Pnls/ACC	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31089	Chm Met Pmps/Pnls/ACC	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31090	Chm Met/Pmps/Pnls/Aee	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31091	Chm Met Pmps/Pnls/Ace	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31092	Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 311-0002-000 (continued)</b>											
31093	Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31094	Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31095	Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31096	Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31097	Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31098	CHM Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31099	Chm Met Pmps/ Pnls/Acc	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31100	Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31101	Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31102	Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31103	Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31104	Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	19,628.30	1,482.81	21,111.11	0.00	S/L	14.0
31105	Chm Met Pmps/Pnls/Acc	5/30/99	21,111.13	0.00	0.00	19,628.30	1,482.83	21,111.13	0.00	S/L	14.0
31106	Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,099.17	234.16	3,333.33	0.00	S/L	14.0
31107	Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,099.17	234.16	3,333.33	0.00	S/L	14.0
31108	Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,099.17	234.16	3,333.33	0.00	S/L	14.0
31109	Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,099.17	234.16	3,333.33	0.00	S/L	14.0
31120	Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,099.17	234.16	3,333.33	0.00	S/L	14.0
31121	Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,099.17	234.16	3,333.33	0.00	S/L	14.0
31122	Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,099.17	234.16	3,333.33	0.00	S/L	14.0
31123	Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,099.17	234.16	3,333.33	0.00	S/L	14.0
31124	Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,099.17	234.16	3,333.33	0.00	S/L	14.0
31125	Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,099.17	234.16	3,333.33	0.00	S/L	14.0
31126	Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,099.17	234.16	3,333.33	0.00	S/L	14.0
31127	Transfer Pumps	5/30/99	3,333.37	0.00	0.00	3,099.27	234.10	3,333.37	0.00	S/L	14.0
31128	Sample Pump	5/30/99	2,000.00	0.00	0.00	1,859.53	140.47	2,000.00	0.00	S/L	14.0
31366	Clarifier Rail	2/01/06	5,645.21	0.00	0.00	1,364.26	282.26	1,646.52	3,998.69	S/L	20.0
31367	Drives ORPS	8/01/06	2,410.09	0.00	0.00	461.93	120.50	582.43	1,827.66	S/L	20.0
31386	E&H Pressure Trans	12/31/06	6,569.41	0.00	0.00	985.41	328.47	1,313.88	5,255.53	S/L	20.0
31414	LRPS Bar Screen	11/01/07	634.97	0.00	0.00	42.33	31.75	74.08	560.89	S/L	20.0
31415	Pump	2/28/07	3,161.06	0.00	0.00	421.47	158.05	579.52	2,581.54	S/L	20.0
		<b>311-0002-000</b>	<b>1,004,067.48</b>	<b>0.00e</b>	<b>0.00</b>	<b>632,225.33</b>	<b>64,179.03</b>	<b>696,404.36</b>	<b>307,663.12</b>		

**Group: 311-0003-000**

59	Pump & Motor Latonia Pump Static	10/15/08	6,976.00	0.00	0.00	87.20	348.80	436.00	6,540.00	S/L	20.0
148	PLANT PUMP EQUIPMENT TAY	1/01/77	198.00	0.00	0.00	188.98	9.02	198.00	0.00	S/L	14.0
149	PLANT PUMP EQUIPMENT TAY	1/01/78	426.00	0.00	0.00	395.53	30.47	426.00	0.00	S/L	14.0
150	TMTP - New Pump	1/01/82	389,430.00	0.00	0.00	311,544.11	27,816.43	339,360.54	50,069.46	S/L	14.0
151	TMTP - Pumping Equipment	7/01/89	905.72	0.00	0.00	543.47	64.69	608.16	297.56	S/L	14.0
152	PUMP MODIFICATION TM TRE.	1/01/90	4,861.97	0.00	0.00	2,847.66	347.28	3,194.94	1,667.03	S/L	14.0
153	PUMP #2 TMTP	7/12/95	324,856.28	0.00	0.00	138,982.57	23,204.02	162,186.59	162,669.69	S/L	14.0
154	Pumping Equip. - TMTP	6/30/96	127,447.19	0.00	0.00	50,998.79	9,103.37	60,102.16	67,345.03	S/L	14.0
169	DIXIE HWY PMP EQUIP PUMPII	8/06/92	5,625.00	0.00	0.00	2,877.43	401.79	3,279.22	2,345.78	S/L	14.0
170	DIXIE HIGHWAY PUMPS UPGR.	12/31/95	11,596.25	0.00	0.00	4,805.05	828.30	5,633.35	5,962.90	S/L	14.0
171	CHLORINE ANALYZER	4/18/96	681.71	0.00	0.00	276.70	48.69	325.39	356.32	S/L	14.0
184	DUDLEY PK PMP EQUIP	1/01/71	4,408.00	0.00	0.00	4,408.00	0.00	4,408.00	0.00	S/L	14.0
185	DUDLEY PK PMP EQUIP	1/01/72	817.00	0.00	0.00	817.00	0.00	817.00	0.00	S/L	14.0

Tax Asset Detail 1/01/09 - 12/31/09

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 311-0003-000 (continued)</b>											
186	DUDLEY PK PMP EQUIP	1/01/73	592.00	0.00	0.00	592.00	0.00	592.00	0.00	S/L	14.0
187	DUDLEY PK PMP EQUIP	1/01/79	2,768.00	0.00	0.00	2,451.87	197.71	2,649.58	118.42	S/L	14.0
188	DUDLEY PK PMP EQUIP	1/01/80	212.00	0.00	0.00	181.58	15.14	196.72	15.28	S/L	14.0
189	DUDLEY PK PMP EQUIP	1/01/83	2,889.00	0.00	0.00	2,228.32	206.36	2,434.68	454.32	S/L	14.0
190	AQUATROL CORPORATION	11/21/89	6,800.00	0.00	0.00	3,999.12	485.71	4,484.83	2,315.17	S/L	14.0
191	DUDLEY PK PMP EQUIP	1/01/91	762,738.77	0.00	0.00	424,954.52	54,481.34	479,435.86	283,302.91	S/L	14.0
192	CAPITALIZED INTEREST	1/01/91	47,964.13	0.00	0.00	26,722.81	3,426.01	30,148.82	17,815.31	S/L	14.0
193	DUDLEY PK PMP EQUIP	8/06/92	5,625.00	0.00	0.00	2,876.81	401.79	3,278.60	2,346.40	S/L	14.0
219	Richardson Rd. Pumping Equip.	1/01/82	268,021.38	0.00	0.00	249,798.38	18,223.00	268,021.38	0.00	S/L	14.0
220	Richardson Rd. Pumping Equip.	8/06/92	11,250.00	0.00	0.00	5,753.76	803.57	6,557.33	4,692.67	S/L	14.0
221	Richardson Rd. Pump Equip.	6/20/95	6,900.00	0.00	0.00	2,963.86	492.86	3,456.72	3,443.28	S/L	14.0
224	Richardson Rd. Pump Equip.	6/30/96	141,283.02	0.00	0.00	56,535.29	10,091.64	66,626.93	74,656.09	S/L	14.0
225	CAPITAL INTEREST	1/01/96	7,914.72	0.00	0.00	3,278.90	565.34	3,844.24	4,070.48	S/L	14.0
239	Latonia Pumping Equipment	1/01/59	26,300.00	0.00	0.00	26,300.00	0.00	26,300.00	0.00	S/L	14.0
240	Latonia Pumping Equipment	7/01/84	185.00	0.00	0.00	137.52	13.21	150.73	34.27	S/L	14.0
241	Latonia Pumping Equipment	6/30/87	1,180.00	0.00	0.00	775.35	84.29	859.64	320.36	S/L	14.0
242	CINCINNATI TECHNICAL	6/21/89	600.00	0.00	0.00	359.95	42.86	402.81	197.19	S/L	14.0
243	SCADA SYSTEMS UNLIMITED	6/27/89	6,350.00	0.00	0.00	3,810.02	453.57	4,263.59	2,086.41	S/L	14.0
244	CINCINNATI TECH SERVICE	7/18/89	4,550.00	0.00	0.00	2,719.17	325.00	3,044.17	1,505.83	S/L	14.0
245	PROCESS PUMP	8/31/93	4,603.62	0.00	0.00	2,213.77	328.83	2,542.60	2,061.02	S/L	14.0
246	PROCESS PUMP & SEAL	5/17/94	1,683.25	0.00	0.00	775.57	120.23	895.80	787.45	S/L	14.0
247	CHLORINE ANALYZER	4/18/96	681.71	0.00	0.00	276.70	48.69	325.39	356.32	S/L	14.0
249	West St. Pumping Equipment	1/01/59	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00	S/L	14.0
251	BROMLEY PUMP STATION	7/01/86	120,236.97	0.00	0.00	82,448.17	8,588.36	91,036.53	29,200.44	S/L	14.0
252	CHLORINE ANALYZER	4/18/96	681.71	0.00	0.00	276.70	48.69	325.39	356.32	S/L	14.0
254	HANDS PIKE PUMPING EQUIP	1/01/83	152,309.00	0.00	0.00	143,198.77	9,110.23	152,309.00	0.00	S/L	14.0
255	PUMPING EQUIP HANDS ROAD	7/01/84	303.75	0.00	0.00	225.68	21.70	247.38	56.37	S/L	14.0
256	CHLORINE ANALYZER	4/18/96	681.71	0.00	0.00	276.70	48.69	325.39	356.32	S/L	14.0
259	WEST COVINGTON PUMP STA1	3/23/89	105,100.08	0.00	0.00	63,810.77	7,507.15	71,317.92	33,782.16	S/L	14.0
260	WEST COVINGTON PUMP STA1	6/20/95	6,000.00	0.00	0.00	2,577.32	428.57	3,005.89	2,994.11	S/L	14.0
261	CHLORINE ANALYZER	4/18/96	681.71	0.00	0.00	276.70	48.69	325.39	356.32	S/L	14.0
263	CC Pumping Equipment	1/01/97	875,119.13	0.00	0.00	875,119.13	0.00	875,119.13	0.00	S/L	20.0
264	Pumping Equipment	12/30/97	18,804.58	0.00	0.00	6,718.82	1,343.18	8,062.00	10,742.58	S/L	14.0
408	DUDLEY PK PUMP EQUIPME	6/30/96	146,587.59	0.00	0.00	58,657.95	10,470.54	69,128.49	77,459.10	S/L	14.0
409	CAPITAL INTEREST	1/01/96	5,849.82	0.00	0.00	2,423.52	417.84	2,841.36	3,008.46	S/L	14.0
3559	NPS Verticle Turbine Pump	6/30/01	85,755.66	0.00	0.00	22,051.44	6,125.40	28,176.84	57,578.82	S/L	14.0
3560	NPS Verticle Turbine Pump	6/30/01	85,755.66	0.00	0.00	22,051.44	6,125.40	28,176.84	57,578.82	S/L	14.0
3561	NPS Verticle Turbine Pump	6/30/01	85,755.68	0.00	0.00	18,376.20	2,450.16	20,826.36	64,929.32	S/L	35.0
3562	NPS Chem Metering Pump	6/30/01	38,200.00	0.00	0.00	9,822.86	2,728.57	12,551.43	25,648.57	S/L	14.0
3563	NPS Instrumentation Controls	6/30/01	61,436.00	0.00	0.00	15,797.81	4,388.29	20,186.10	41,249.90	S/L	14.0
3564	Flow Tubes	12/15/01	8,068.66	0.00	0.00	7,588.41	480.25	8,068.66	0.00	S/L	14.0
3591	Pumpstation Sodium Hypo Retrofit	6/30/01	759,970.48	0.00	0.00	179,135.88	37,998.52	217,134.40	542,836.08	S/L	20.0
4082	Valve	4/11/00	325.00	0.00	0.00	268.13	16.25	284.38	40.62	S/L	20.0
4083	Valve	4/11/00	325.00	0.00	0.00	268.13	16.25	284.38	40.62	S/L	20.0
4362	Pump Replacment	2/01/01	19,950.00	0.00	0.00	14,796.25	997.50	15,793.75	4,156.25	S/L	20.0
4391	Check Valve & Flanged Pipe	4/02/01	2,034.10	0.00	0.00	2,034.10	0.00	2,034.10	0.00	S/L	5.0
4721	Verticle Pumps - Bristow Rd	6/30/02	78,000.00	0.00	0.00	16,157.14	3,900.00	20,057.14	57,942.86	S/L	20.0
4908	Ball valve ORPS2 pump control	4/07/04	11,255.00	0.00	0.00	4,783.38	562.75	5,346.13	5,908.87	S/L	20.0
4909	8" flange gate valves (6 )	4/07/04	4,229.82	0.00	0.00	1,797.67	211.49	2,009.16	2,220.66	S/L	20.0

**Tax Asset Detail 1/01/09 - 12/31/09**

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 311-0003-000 (continued)</b>											
4934	8" pump control valve	5/25/04	4,655.00	0.00	0.00	3,568.83	232.75	3,801.58	853.42	S/L	20.0
4935	8" pump control valve	5/25/04	4,655.00	0.00	0.00	3,568.83	232.75	3,801.58	853.42	S/L	20.0
4936	8" pump control valve	5/25/04	4,655.00	0.00	0.00	3,568.83	232.75	3,801.58	853.42	S/L	20.0
4937	Hydroblast Bromley pump parts	8/17/04	400.00	0.00	0.00	295.24	28.57	323.81	76.19	S/L	14.0
4938	Rebuild motor Bromley PS	8/17/04	1,628.41	0.00	0.00	1,201.92	116.32	1,318.24	310.17	S/L	14.0
5148	12" Cla-Val Angle Pat. 300 FLG	1/14/02	8,449.04	0.00	0.00	7,845.56	603.48	8,449.04	0.00	S/L	14.0
5149	Install Pressurized lube System	1/14/02	69.72	0.00	0.00	69.72	0.00	69.72	0.00	S/L	5.0
5173	8" Relief Valve	2/20/02	3,647.00	0.00	0.00	3,647.00	0.00	3,647.00	0.00	S/L	5.0
5212	DYNAPAR 53Z Pickup	5/01/02	577.27	0.00	0.00	577.27	0.00	577.27	0.00	S/L	5.0
5322	CLA-VAL Relief Valve	9/11/02	2,552.76	0.00	0.00	2,552.76	0.00	2,552.76	0.00	S/L	5.0
5457	20" Flanged GA Check Valve	12/17/02	15,933.00	0.00	0.00	15,933.00	0.00	15,933.00	0.00	S/L	5.0
5466	Flowmeter	1/13/02	2,432.95	0.00	0.00	2,432.95	0.00	2,432.95	0.00	S/L	5.0
5467	Seal Assy. Multi-mag	1/29/03	549.02	0.00	0.00	549.02	0.00	549.02	0.00	S/L	14.0
5635	12" Golden Anderson Valve	9/12/03	18,844.00	0.00	0.00	17,677.47	1,166.53	18,844.00	0.00	S/L	14.0
5706	Pump for Bristow Hypo	12/09/03	3,527.56	0.00	0.00	1,692.41	251.97	1,944.38	1,583.18	S/L	14.0
5725	Replacement flow meter	11/19/03	4,316.96	0.00	0.00	3,833.86	308.35	4,142.21	174.75	S/L	14.0
5726	Replacement flow meter	11/19/03	2,998.00	0.00	0.00	2,662.51	214.14	2,876.65	121.35	S/L	14.0
5727	Replacement flow meter	11/19/03	2,998.00	0.00	0.00	2,662.51	214.14	2,876.65	121.35	S/L	14.0
5728	Field study-flow survey	11/19/03	650.00	0.00	0.00	650.00	0.00	650.00	0.00	S/L	1.0
5729	Flange x flange spool pipe	11/19/03	264.30	0.00	0.00	234.73	18.88	253.61	10.69	S/L	14.0
5730	Flange x flange spool pipe	11/19/03	264.30	0.00	0.00	234.73	18.88	253.61	10.69	S/L	14.0
5738	Transmitter	12/30/03	960.00	0.00	0.00	836.57	68.57	905.14	54.86	S/L	14.0
5739	Transmitter	12/30/03	960.00	0.00	0.00	836.57	68.57	905.14	54.86	S/L	14.0
5740	Transmitter	12/30/03	960.00	0.00	0.00	836.57	68.57	905.14	54.86	S/L	14.0
5765	Latonia Pumpstation	6/30/03	39,355.27	0.00	0.00	7,027.74	1,967.76	8,995.50	30,359.77	S/L	20.0
5800	12" check valve	10/12/04	1,500.00	0.00	0.00	1,082.14	107.14	1,189.28	310.72	S/L	14.0
5801	12" check valve	10/12/04	1,500.00	0.00	0.00	1,082.14	107.14	1,189.28	310.72	S/L	14.0
5802	12" butterfly valve	10/12/04	1,140.12	0.00	0.00	822.51	81.44	903.95	236.17	S/L	14.0
5803	12" butterfly valve	10/12/04	1,140.12	0.00	0.00	822.51	81.44	903.95	236.17	S/L	14.0
5804	12" butterfly valve	10/12/04	1,140.12	0.00	0.00	822.51	81.44	903.95	236.17	S/L	14.0
5805	12" butterfly valve	10/12/04	1,140.12	0.00	0.00	822.51	81.44	903.95	236.17	S/L	14.0
5806	12" butterfly valve	10/12/04	1,140.12	0.00	0.00	822.51	81.44	903.95	236.17	S/L	14.0
5807	12" butterfly valve	10/12/04	1,140.12	0.00	0.00	822.51	81.44	903.95	236.17	S/L	14.0
5808	12" butterfly valve	10/12/04	1,140.12	0.00	0.00	822.51	81.44	903.95	236.17	S/L	14.0
5809	12" butterfly valve	10/12/04	1,140.14	0.00	0.00	822.54	81.44	903.98	236.16	S/L	14.0
5810	12" gate valve	10/12/04	1,500.00	0.00	0.00	1,082.14	107.14	1,189.28	310.72	S/L	14.0
5811	12" gate valve	10/12/04	1,500.00	0.00	0.00	1,082.14	107.14	1,189.28	310.72	S/L	14.0
5815	Corrosion monitor	11/30/04	1,586.10	0.00	0.00	1,091.39	113.29	1,204.68	381.42	S/L	14.0
5816	Materials for Bromley Pump #3	9/15/04	2,141.93	0.00	0.00	2,141.93	0.00	2,141.93	0.00	S/L	3.0
5817	Materials for Richardson Rd Pump :	8/23/04	1,200.00	0.00	0.00	885.71	85.71	971.42	228.58	S/L	14.0
5818	2" Cla-Val for regulator at Johns Hi	8/19/04	848.19	0.00	0.00	626.06	60.59	686.65	161.54	S/L	14.0
5821	Transmitter for Ripple Creek	10/15/04	1,028.39	0.00	0.00	741.92	73.46	815.38	213.01	S/L	14.0
5822	Transmitter for Ripple Creek	10/15/04	1,028.39	0.00	0.00	741.92	73.46	815.38	213.01	S/L	14.0
5879	Dudley MCC Replacement	10/11/05	19,804.58	0.00	0.00	2,263.39	990.23	3,253.62	16,550.96	S/L	20.0
6314	Foxboro Transmitter	9/13/07	1,404.39	0.00	0.00	163.85	70.22	234.07	1,170.32	S/L	20.0
6315	Foxboro Transmitter	9/13/07	1,404.39	0.00	0.00	163.85	70.22	234.07	1,170.32	S/L	20.0
6316	Foxboro Transmitter	9/13/07	1,404.29	0.00	0.00	163.83	70.21	234.04	1,170.25	S/L	20.0
6401	Pump Motor Dudley #7	7/17/08	29,950.00	0.00	0.00	623.96	1,497.50	2,121.46	27,828.54	S/L	20.0
6402	1 Nema Keypads & Installation	6/26/08	2,714.00	0.00	0.00	67.85	135.70	203.55	2,510.45	S/L	20.0



Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 311-0003-000 (continued)</b>											
6403	1 Nema Keypads & Installation	6/26/08	2,714.00	0.00	0.00	67.85	135.70	203.55	2,510.45	S/L	20.0
6412	MCC Switch - Dudley Pump Station	2/08/06	2,563.47	0.00	0.00	1,110.83	128.17	1,239.00	1,324.47	S/L	20.0
6413	MCC Switch - Dudley Pump Station	2/08/06	2,563.47	0.00	0.00	1,110.83	128.17	1,239.00	1,324.47	S/L	20.0
6414	MCC Switch - Dudley Pump Stati	2/08/06	2,563.47	0.00	0.00	1,110.83	128.17	1,239.00	1,324.47	S/L	20.0
6415	MCC Switch - Dudley Pump Station	2/08/06	2,563.46	0.00	0.00	1,110.83	128.17	1,239.00	1,324.46	S/L	20.0
7278	1500 Gallon Meter Test Tank	2/15/08	3,986.25	0.00	0.00	182.70	199.31	382.01	3,604.24	S/L	20.0
7279	1500 Gallon Meter Test Tank	2/15/08	3,787.68	0.00	0.00	173.60	189.38	362.98	3,424.70	S/L	20.0
7327	75HP Banshaw Soft Start Controlle	7/17/08	2,631.50	0.00	0.00	54.82	131.58	186.40	2,445.10	S/L	20.0
7328	75HP Banshaw Soft Start Controlle	7/17/08	2,631.50	0.00	0.00	54.82	131.58	186.40	2,445.10	S/L	20.0
7341	Regulator Pit Control Panel	10/13/08	12,400.00	0.00	0.00	155.00	620.00	775.00	11,625.00	S/L	20.0
7362	Honda 8HP 4300watts Generator	11/21/08	1,464.00	0.00	0.00	6.10	73.20	79.30	1,384.70	S/L	20.0
7363	Honda 8HP 4300watts Generator	11/21/08	1,464.00	0.00	0.00	6.10	73.20	79.30	1,384.70	S/L	20.0
7364	Honda 8HP 4300watts Generator	11/21/08	1,464.00	0.00	0.00	6.10	73.20	79.30	1,384.70	S/L	20.0
7382	Butterfly Valve for TMTP Pump #1	11/21/08	2,625.00	0.00	0.00	10.94	131.25	142.19	2,482.81	S/L	20.0
7383	Butterfly Valve for TMTP Pump #2	11/21/08	2,625.00	0.00	0.00	10.94	131.25	142.19	2,482.81	S/L	20.0
7384	Butterfly Valve for TMTP Pump #3	11/21/08	2,625.00	0.00	0.00	10.94	131.25	142.19	2,482.81	S/L	20.0
7385	Butterfly Valve for TMTP Pump #4	11/21/08	2,625.00	0.00	0.00	10.94	131.25	142.19	2,482.81	S/L	20.0
7386	Pump Control Valve #4 TMPS	7/16/09	32,179.00	0.00e	0.00	0.00	670.40	670.40	31,508.60	S/L	20.0
7557	Peleo 32 Input DVR 1TB	9/23/09	7,734.16	0.00c	0.00	0.00	386.71	386.71	7,347.45	S/L	5.0
7575	Flowmeter	6/17/09	3,055.70	0.00c	0.00	0.00	305.57	305.57	2,750.13	S/L	5.0
7610	Seametrics FlowMeter Ex2158-09-4	12/17/09	1,695.26	0.00e	0.00	0.00	0.00	0.00	1,695.26	S/L	5.0
7611	Seametrics Flowmeter EX215B-09-	12/17/09	1,695.26	0.00e	0.00	0.00	0.00	0.00	1,695.26	S/L	5.0
7681	Flow Meter	5/28/09	758.03	0.00c	0.00	0.00	88.44	88.44	669.59	S/L	5.0
7682	Flow Meter	5/28/09	758.03	0.00c	0.00	0.00	88.44	88.44	669.59	S/L	5.0
7683	Flow Meter	5/28/09	758.03	0.00c	0.00	0.00	88.44	88.44	669.59	S/L	5.0
7699	Puinp # 3 - Ripple Creek Pump Stat	7/01/09	222,595.11	0.00c	0.00	0.00	11,129.76	11,129.76	211,465.35	S/L	10.0
31009	Auto transformer	7/09/99	4,900.00	0.00	0.00	4,900.00	0.00	4,900.00	0.00	S/L	14.0
31010	Padlocks - Pumping Stations	9/02/99	257.67	0.00	0.00	257.67	0.00	257.67	0.00	S/L	3.0
31163	Richardson Rd PS Upgrade	6/30/99	292,573.88	0.00	0.00	85,682.32	14,628.69	100,311.01	192,262.87	S/L	20.0
31368	Dudley #6 Pump	12/01/06	19,347.00	0.00	0.00	1,566.18	967.35	2,533.53	16,813.47	S/L	20.0
31431	Siemens Flowmeter	11/01/08	5,716.85	0.00	0.00	47.64	285.84	333.48	5,383.37	S/L	20.0
31432	150 HP Soft Start Motor	11/01/08	6,380.00	0.00	0.00	53.17	319.00	372.17	6,007.83	S/L	20.0
31468	Softstart device & key pads	5/31/09	16,627.95	0.00c	0.00	0.00	1,939.93	1,939.93	14,688.02	S/L	5.0
31469	Sand Pump	12/01/09	10,790.01	0.00c	0.00	0.00	89.92	89.92	10,700.09	S/L	10.0
	<b>311-0003-000</b>		<b>5,774,794.76</b>	<b>0.00c</b>	<b>0.00</b>	<b>3,117,698.91</b>	<b>300,831.45</b>	<b>3,418,530.36</b>	<b>2,356,264.40</b>		
<b>Group: 320-0001-000</b>											
348	CAPITAL INTEREST	1/01/96	12,010.49	0.00	0.00	2,802.39	400.35	3,202.74	8,807.75	S/L	30.0
360	WATER TREATMENT EQUIP TA	7/01/88	9,366.29	0.00	0.00	3,356.16	312.21	3,668.37	5,697.92	S/L	30.0
362	WATER EQUIP TAYLOR MILL	10/15/90	4,000.00	0.00	0.00	1,283.39	133.33	1,416.72	2,583.28	S/L	30.0
363	TMTP	11/15/91	340,764.46	0.00	0.00	103,175.95	11,358.82	114,534.77	226,229.69	S/L	30.0
364	CAPITALIZED INTEREST	11/15/91	21,052.38	0.00	0.00	6,374.15	701.75	7,075.90	13,976.48	S/L	30.0
365	METERING PUMP AND MIXES	2/07/92	8,676.00	0.00	0.00	2,587.74	289.20	2,876.94	5,799.06	S/L	30.0
366	WATER EQUIP TAYLOR MILL	4/20/93	6,141.66	0.00	0.00	1,708.82	204.72	1,913.54	4,228.12	S/L	30.0
367	LICKING R. PERMANGANATE	12/19/95	200,697.12	0.00	0.00	46,948.44	6,689.90	53,638.34	147,058.78	S/L	30.0
369	WATER TREATMENT EQUIPME	6/30/96	795,999.92	0.00	0.00	179,172.53	26,533.33	205,705.86	590,294.06	S/L	30.0
370	CAPITAL INTEREST	6/30/96	31,765.71	0.00	0.00	7,150.20	1,058.86	8,209.06	23,556.65	S/L	30.0



Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
371	Water Treatment Equipment TMTP	6/30/97	19,535.82	0.00	0.00	4,072.22	651.19	4,723.41	14,812.41	S/L	30.0
372	Water Treatment Equip TMTP	7/15/98	28,277.56	0.00	0.00	5,403.71	942.59	6,346.30	21,931.26	S/L	30.0
374	WATER EQUIP FT. THOMAS	1/01/81	1,016,834.75	0.00	0.00	482,996.49	33,894.49	516,890.98	499,943.77	S/L	30.0
375	WATER EQUIP FT. THOMAS	1/01/82	2,539.00	0.00	0.00	1,163.31	84.63	1,247.94	1,291.06	S/L	30.0
376	WATER EQUIP FT. THOMAS	1/01/83	21,838.41	0.00	0.00	9,645.23	727.95	10,373.18	11,465.23	S/L	30.0
377	WATER EQUIP FT. THOMAS	7/01/84	5,217.47	0.00	0.00	2,217.48	173.92	2,391.40	2,826.07	S/L	30.0
378	WATER EQUIP FT. THOMAS	7/01/86	6,608.81	0.00	0.00	2,588.51	220.29	2,808.80	3,800.01	S/L	30.0
379	FTTP CAUSTIC SODA TANK	7/01/86	32,845.70	0.00	0.00	12,864.60	1,094.86	13,959.46	18,886.24	S/L	30.0
380	WATER EQUIP FT. THOMAS	7/01/87	10,889.98	0.00	0.00	4,083.75	363.00	4,446.75	6,443.23	S/L	30.0
381	WATER EQUIP FT. THOMAS	7/01/87	3,414.00	0.00	0.00	1,280.25	113.80	1,394.05	2,019.95	S/L	30.0
382	WATER EQUIP FT. THOMAS	7/01/88	8,216.00	0.00	0.00	2,944.01	273.87	3,217.88	4,998.12	S/L	30.0
384	FISHER SCIENTIFIC	1/24/89	331.60	0.00	0.00	115.66	11.05	126.71	204.89	S/L	30.0
385	CURTIN MATHESON SCIENTIFI	1/24/89	597.11	0.00	0.00	208.12	19.90	228.02	369.09	S/L	30.0
386	ABBEON CAL	2/21/89	148.95	0.00	0.00	51.68	4.97	56.65	92.30	S/L	30.0
388	CINCINNATI TECHNICAL	6/21/89	600.00	0.00	0.00	205.00	20.00	225.00	375.00	S/L	30.0
389	WATER TREATMENT EQUIP FT	12/15/90	898.75	0.00	0.00	285.87	29.96	315.83	582.92	S/L	30.0
390	RAWDON MYERS INC.	1/15/91	12,900.00	0.00	0.00	4,085.00	430.00	4,515.00	8,385.00	S/L	30.0
391	JOHN MARTIN BUILDER	2/19/91	6,967.00	0.00	0.00	2,186.91	232.23	2,419.14	4,547.86	S/L	30.0
395	WATER EQUIP FT. THOMAS	7/01/91	2,030,136.08	0.00	0.00	625,958.60	67,671.20	693,629.80	1,336,506.28	S/L	30.0
396	CAPITALIZED INTEREST	7/01/91	123,581.96	0.00	0.00	38,104.45	4,119.40	42,223.85	81,358.11	S/L	30.0
397	WATER Treatment EQUIP	12/01/92	1,859.49	0.00	0.00	529.45	61.98	591.43	1,268.06	S/L	30.0
398	WATER TREATMENT EQUIP FT	6/30/93	18,468.34	0.00	0.00	5,078.85	615.61	5,694.46	12,773.88	S/L	30.0
399	WATER TREATMENT EQUIP	5/31/93	80,348.79	0.00	0.00	22,204.21	2,678.29	24,882.50	55,466.29	S/L	30.0
400	WATER TREATMENT EQUIP	1/01/94	1,125,000.00	0.00	0.00	300,000.00	37,500.00	337,500.00	787,500.00	S/L	30.0
401	WATER TREATMENT EQUIP FT	6/30/96	195,985.21	0.00	0.00	44,114.52	6,532.84	50,647.36	145,337.85	S/L	30.0
402	SOFTWARE - SCADA	10/15/96	17,650.00	0.00	0.00	17,650.00	0.00	17,650.00	0.00	S/L	5.0
403	FISCHER SCIENTIFIC	11/30/96	13,856.74	0.00	0.00	3,022.53	461.89	3,484.42	10,372.32	S/L	30.0
404	2 Analyzers and 1 PH Meter	6/30/97	3,836.88	0.00	0.00	3,836.88	0.00	3,836.88	0.00	S/L	10.0
405	Water Treatment Equipment FTTP	6/30/98	162,807.11	0.00	0.00	31,223.26	5,426.90	36,650.16	126,156.95	S/L	30.0
406	CC Water Treatment Equipment	1/01/97	29,339.93	0.00	0.00	29,339.93	0.00	29,339.93	0.00	S/L	30.0
407	Gas Meter	11/12/97	277.64	0.00	0.00	149.95	9.25	159.20	118.44	S/L	30.0
1667	Turbidity meter network system	4/28/99	1,802.50	0.00	0.00	1,622.25	60.08	1,682.33	120.17	S/L	30.0
1668	Turbidity meter network system	4/28/99	1,802.50	0.00	0.00	1,622.25	60.08	1,682.33	120.17	S/L	30.0
1710	Lan Node 200 Kit	12/09/99	2,471.96	0.00	0.00	2,471.96	0.00	2,471.96	0.00	S/L	5.0
3583	Pump	12/10/01	5,524.00	0.00	0.00	5,524.00	0.00	5,524.00	0.00	S/L	7.0
3586	Pulley Drive	12/10/01	7,984.00	0.00	0.00	7,984.00	0.00	7,984.00	0.00	S/L	7.0
3587	Portable Flowmeter	12/31/01	6,562.65	0.00	0.00	6,562.65	0.00	6,562.65	0.00	S/L	7.0
3588	Benchtop PH Meter	12/31/01	3,462.50	0.00	0.00	3,118.38	150.54	3,268.92	193.58	S/L	23.0
3740	Software for Scada	12/30/03	451.00	0.00	0.00	451.00	0.00	451.00	0.00	S/L	3.0
3741	Software for Scada	12/30/03	450.99	0.00	0.00	450.99	0.00	450.99	0.00	S/L	3.0
4006	3 5/8" bore	4/17/00	510.95	0.00	0.00	510.95	0.00	510.95	0.00	S/L	3.0
4007	2 7/8" bore	4/17/00	461.40	0.00	0.00	461.40	0.00	461.40	0.00	S/L	3.0
4084	Chains	5/08/00	7,278.48	0.00	0.00	5,896.64	316.46	6,213.10	1,065.38	S/L	23.0
4085	Scada improvements	12/13/99	4,055.00	0.00	0.00	4,055.00	0.00	4,055.00	0.00	S/L	3.0
4086	Electric actuator	3/06/00	1,975.00	0.00	0.00	1,975.00	0.00	1,975.00	0.00	S/L	5.0
4087	Turbidimeter	12/29/99	1,002.50	0.00	0.00	845.59	43.59	889.18	113.32	S/L	23.0
4088	Turbidimeter	12/29/99	1,002.50	0.00	0.00	845.59	43.59	889.18	113.32	S/L	23.0
4090	12" flow meter	3/20/00	7,026.47	0.00	0.00	7,026.47	0.00	7,026.47	0.00	S/L	5.0
4091	Pressure transmitter	3/14/00	952.00	0.00	0.00	952.00	0.00	952.00	0.00	S/L	5.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
4092	Pressure transmitter	3/14/00	952.00	0.00	0.00	952.00	0.00	952.00	0.00	S/L	5.0
4093	Valve and key	4/10/00	4,651.61	0.00	0.00	3,807.23	202.24	4,009.47	642.14	S/L	23.0
4094	Fixturlaser shaft	2/11/00	10,002.04	0.00	0.00	10,002.04	0.00	10,002.04	0.00	S/L	5.0
4095	(4) chain sprockets	6/29/00	4,130.60	0.00	0.00	3,277.54	179.59	3,457.13	673.47	S/L	23.0
4096	(22) 2 15/16" pillow block	5/23/00	6,398.70	0.00	0.00	6,398.70	0.00	6,398.70	0.00	S/L	5.0
4097	(10) 3 7/16" pillow block	5/23/00	3,372.40	0.00	0.00	3,372.40	0.00	3,372.40	0.00	S/L	5.0
4098	Flow meter	5/17/00	7,638.47	0.00	0.00	7,638.47	0.00	7,638.47	0.00	S/L	5.0
4099	(14) Basie eompaet units	5/30/00	8,750.00	0.00	0.00	8,750.00	0.00	8,750.00	0.00	S/L	5.0
4114	Traneeivers	6/28/00	1,876.80	0.00	0.00	1,876.80	0.00	1,876.80	0.00	S/L	5.0
4115	Traneeivers	6/28/00	1,876.80	0.00	0.00	1,876.80	0.00	1,876.80	0.00	S/L	5.0
4116	Traneeivers	6/28/00	1,876.80	0.00	0.00	1,876.80	0.00	1,876.80	0.00	S/L	5.0
4117	Traneeivers	6/28/00	1,873.60	0.00	0.00	1,873.60	0.00	1,873.60	0.00	S/L	5.0
4118	Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.0
4119	Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.0
4120	Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.0
4121	Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.0
4122	Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.0
4123	Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.0
4124	Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.0
4125	Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.0
4126	Antennea	6/28/00	136.00	0.00	0.00	136.00	0.00	136.00	0.00	S/L	5.0
4127	Antennea	6/28/00	136.00	0.00	0.00	136.00	0.00	136.00	0.00	S/L	5.0
4128	Antennea	6/28/00	136.00	0.00	0.00	136.00	0.00	136.00	0.00	S/L	5.0
4156	Turbidimeter	8/14/00	905.50	0.00	0.00	710.95	39.37	750.32	155.18	S/L	23.0
4157	Turbidimeter	8/14/00	905.50	0.00	0.00	710.95	39.37	750.32	155.18	S/L	23.0
4158	Turbidimeter	8/04/00	895.50	0.00	0.00	703.09	38.93	742.02	153.48	S/L	23.0
4159	Turbidimeter	8/04/00	895.50	0.00	0.00	703.09	38.93	742.02	153.48	S/L	23.0
4160	Turbidimeter	8/04/00	895.50	0.00	0.00	703.09	38.93	742.02	153.48	S/L	23.0
4161	Turbidimeter	8/04/00	895.50	0.00	0.00	703.09	38.93	742.02	153.48	S/L	23.0
4162	Turbidimeter	8/04/00	895.50	0.00	0.00	703.09	38.93	742.02	153.48	S/L	23.0
4163	Turbidimeter	8/04/00	895.50	0.00	0.00	703.09	38.93	742.02	153.48	S/L	23.0
4164	I/O module	8/04/00	675.00	0.00	0.00	529.98	29.35	559.33	115.67	S/L	23.0
4165	I/O module	8/04/00	675.00	0.00	0.00	529.98	29.35	559.33	115.67	S/L	23.0
4166	12" valve and actuator	8/14/00	4,160.00	0.00	0.00	4,160.00	0.00	4,160.00	0.00	S/L	5.0
4201	Turbidimeter	8/04/00	5,373.00	0.00	0.00	4,218.59	233.61	4,452.20	920.80	S/L	23.0
4205	Diesel generator	8/21/00	697.50	0.00	0.00	697.50	0.00	697.50	0.00	S/L	5.0
4210	Water bath	9/05/00	1,194.97	0.00	0.00	1,194.97	0.00	1,194.97	0.00	S/L	5.0
4212	Aquatek 70 auto sampler	9/05/00	9,852.22	0.00	0.00	9,852.22	0.00	9,852.22	0.00	S/L	5.0
4263	Flexon chain lube	9/08/00	155.30	0.00	0.00	155.30	0.00	155.30	0.00	S/L	4.0
4264	PVC S-trap	9/15/00	20.21	0.00	0.00	20.21	0.00	20.21	0.00	S/L	3.0
4297	Turbidimeter	10/19/00	1,791.00	0.00	0.00	1,361.42	77.87	1,439.29	351.71	S/L	23.0
4299	Pump control valve	10/19/00	8,236.18	0.00	0.00	6,260.70	358.09	6,618.79	1,617.39	S/L	23.0
4300	Flange valve	10/27/00	225.79	0.00	0.00	225.79	0.00	225.79	0.00	S/L	5.0
4304	Inlet upgrade	9/22/00	4,553.02	0.00	0.00	4,553.02	0.00	4,553.02	0.00	S/L	3.0
4306	Aquatrend interface	10/11/00	675.00	0.00	0.00	675.00	0.00	675.00	0.00	S/L	4.0
4308	Radio improvements	10/11/00	1,422.48	0.00	0.00	1,422.48	0.00	1,422.48	0.00	S/L	4.0
4309	Odysy basic software	10/11/00	12,513.62	0.00	0.00	12,513.62	0.00	12,513.62	0.00	S/L	4.0
4311	Auma actuator	11/03/00	2,312.50	0.00	0.00	2,312.50	0.00	2,312.50	0.00	S/L	5.0
4312	Auma Actuator	11/03/00	2,312.50	0.00	0.00	2,312.50	0.00	2,312.50	0.00	S/L	5.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
4313	Equipment	11/03/00	11,099.00	0.00	0.00	11,099.00	0.00	11,099.00	0.00	S/L	5.0
4314	Auto Sampler Controller	11/03/00	3,005.80	0.00	0.00	3,005.80	0.00	3,005.80	0.00	S/L	5.0
4318	Ratehet & Bushing	11/03/00	51.26	0.00	0.00	51.26	0.00	51.26	0.00	S/L	4.0
4320	lee Guards	11/17/00	5,117.00	0.00	0.00	5,117.00	0.00	5,117.00	0.00	S/L	5.0
4332	Flow tube insert	12/18/00	2,350.00	0.00	0.00	2,350.00	0.00	2,350.00	0.00	S/L	5.0
4340	Tower assembly	12/18/00	3,706.00	0.00	0.00	3,706.00	0.00	3,706.00	0.00	S/L	5.0
4341	Tray assembly	12/18/00	4,506.00	0.00	0.00	4,506.00	0.00	4,506.00	0.00	S/L	5.0
4351	Phoenix Analyzer	1/16/01	26,355.00	0.00	0.00	13,298.45	1,145.87	14,444.32	11,910.68	S/L	23.0
4371	Dector Assembly	3/23/01	6,389.35	0.00	0.00	6,389.35	0.00	6,389.35	0.00	S/L	5.0
4378	Pressure Transmitter	3/09/01	2,320.00	0.00	0.00	2,320.00	0.00	2,320.00	0.00	S/L	5.0
4379	12" CLA Valve	3/23/01	6,571.69	0.00	0.00	6,571.69	0.00	6,571.69	0.00	S/L	5.0
4380	Transeiever & Interfae	4/02/01	2,019.98	0.00	0.00	2,019.98	0.00	2,019.98	0.00	S/L	5.0
4381	Transeiever & Interfae	4/02/01	2,019.98	0.00	0.00	2,019.98	0.00	2,019.98	0.00	S/L	5.0
4382	Inverted Mieroscope	4/02/01	5,023.37	0.00	0.00	5,023.37	0.00	5,023.37	0.00	S/L	5.0
4384	PH Meter & Electrode Stand	3/09/01	1,176.00	0.00	0.00	1,176.00	0.00	1,176.00	0.00	S/L	5.0
4385	PH Meter & Eleerode Stand	3/09/01	1,176.00	0.00	0.00	1,176.00	0.00	1,176.00	0.00	S/L	5.0
4404	12" Butterfly Valve	4/23/01	655.00	0.00	0.00	465.15	28.48	493.63	161.37	S/L	23.0
4405	12" Butterfly Valve	4/23/01	655.00	0.00	0.00	465.15	28.48	493.63	161.37	S/L	23.0
4406	12" Butterfly Valve	4/23/01	655.00	0.00	0.00	465.15	28.48	493.63	161.37	S/L	23.0
4407	12" Butterfly Valve	4/23/01	655.00	0.00	0.00	465.15	28.48	493.63	161.37	S/L	23.0
4408	12" butterfly Valve	4/23/01	655.00	0.00	0.00	465.15	28.48	493.63	161.37	S/L	23.0
4409	12" Butterfly Vallve	4/23/01	655.00	0.00	0.00	465.15	28.48	493.63	161.37	S/L	23.0
4410	12" Buttfly Valve	4/23/01	655.00	0.00	0.00	465.15	28.48	493.63	161.37	S/L	23.0
4411	12" Butterfly Valve	4/23/01	655.00	0.00	0.00	465.15	28.48	493.63	161.37	S/L	23.0
4431	Aquatrol Control Station	6/08/01	1,696.00	0.00	0.00	1,190.27	73.74	1,264.01	431.99	S/L	23.0
4432	Aquatrol Control Station	6/08/01	1,696.00	0.00	0.00	1,190.27	73.74	1,264.01	431.99	S/L	23.0
4433	Rotork Actuator	6/04/01	3,462.03	0.00	0.00	3,462.03	0.00	3,462.03	0.00	S/L	5.0
4434	Rotork Actuator	6/04/01	3,462.03	0.00	0.00	3,462.03	0.00	3,462.03	0.00	S/L	5.0
4435	Rotork Actuator	6/04/01	3,462.03	0.00	0.00	3,462.03	0.00	3,462.03	0.00	S/L	5.0
4436	Rotork Actuator	6/04/01	3,462.03	0.00	0.00	3,462.03	0.00	3,462.03	0.00	S/L	5.0
4441	BIF Flow Insert	5/21/01	2,350.00	0.00	0.00	1,649.25	102.17	1,751.42	598.58	S/L	23.0
4471	Flowmeter & Cables	5/18/01	3,261.69	0.00	0.00	3,261.69	0.00	3,261.69	0.00	S/L	5.0
4476	Royce Analyzer	8/10/01	1,252.91	0.00	0.00	1,252.91	0.00	1,252.91	0.00	S/L	5.0
4477	Royce analyzer	8/10/01	1,252.91	0.00	0.00	1,252.91	0.00	1,252.91	0.00	S/L	5.0
4478	Royce Analyzer	8/10/01	1,272.93	0.00	0.00	1,272.93	0.00	1,272.93	0.00	S/L	5.0
4479	Chlorine Analyzer	7/20/01	2,506.66	0.00	0.00	2,506.66	0.00	2,506.66	0.00	S/L	5.0
4480	Chlorine Analyzer	7/20/01	2,506.68	0.00	0.00	2,506.68	0.00	2,506.68	0.00	S/L	5.0
4481	Chlorine Analyzer	7/20/01	2,506.66	0.00	0.00	2,506.66	0.00	2,506.66	0.00	S/L	5.0
4486	Chlorine Analyzer	8/10/01	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	5.0
4487	Chlorine Analyzer	8/10/01	2,520.00	0.00	0.00	2,520.00	0.00	2,520.00	0.00	S/L	5.0
4501	Pressure Transmitters - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0
4502	Pressure Transmitters - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0
4503	Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0
4504	Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0
4505	Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0
4506	Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0
4507	Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0
4508	Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0
4509	Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0

**Tax Asset Detail 1/01/09 - 12/31/09**

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
4510	Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0
4511	Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0
4512	Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0
4513	Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0
4514	Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.0
4515	Pressure Transmitter - TMTP	10/15/99	1,363.49	0.00	0.00	1,363.49	0.00	1,363.49	0.00	S/L	5.0
4516	Pressure Transmitter - TMTP	10/15/99	1,363.49	0.00	0.00	1,363.49	0.00	1,363.49	0.00	S/L	5.0
4517	Pressure Transmitter - TMTP	10/15/99	1,363.49	0.00	0.00	1,363.49	0.00	1,363.49	0.00	S/L	5.0
4518	Pressure Transmitter	8/13/99	1,139.00	0.00	0.00	1,139.00	0.00	1,139.00	0.00	S/L	5.0
4519	Corrator Unit Assy #1	4/16/99	1,522.00	0.00	0.00	1,522.00	0.00	1,522.00	0.00	S/L	5.0
4520	Probe Assy. # 1	4/16/99	425.00	0.00	0.00	425.00	0.00	425.00	0.00	S/L	5.0
4521	Chlorine Analyzer	6/04/99	2,304.69	0.00	0.00	2,304.69	0.00	2,304.69	0.00	S/L	5.0
4522	Pressure Transmitter	8/13/99	1,139.00	0.00	0.00	1,139.00	0.00	1,139.00	0.00	S/L	5.0
4523	Pressure Transmitter	8/13/99	1,139.00	0.00	0.00	1,139.00	0.00	1,139.00	0.00	S/L	5.0
4524	KMN04 Improvements	6/30/99	6,289.07	0.00	0.00	5,619.17	273.44	5,892.61	396.46	S/L	23.0
4525	Motor -Baldor 3/4 HP 56C - KMNC	4/16/99	297.02	0.00	0.00	270.31	12.91	283.22	13.80	S/L	23.0
4526	Motor - Baldor 3/4 HP 56C - KMN	4/16/99	297.02	0.00	0.00	270.31	12.91	283.22	13.80	S/L	23.0
4527	Speed Control - 1/4-1HP - KMN04	4/23/99	332.50	0.00	0.00	332.50	0.00	332.50	0.00	S/L	5.0
4528	Speed Control 1/4 - 1 HP - KMN04	4/23/99	332.50	0.00	0.00	332.50	0.00	332.50	0.00	S/L	5.0
4529	Eduetor - KMN04	11/24/99	1,700.00	0.00	0.00	1,700.00	0.00	1,700.00	0.00	S/L	5.0
4530	Mixer Motor - KMN04	5/14/99	1,869.32	0.00	0.00	1,869.32	0.00	1,869.32	0.00	S/L	5.0
4531	Pressure Calibration Kit - KMN04	11/10/99	1,687.00	0.00	0.00	1,687.00	0.00	1,687.00	0.00	S/L	5.0
4532	Pressure Transmitter	8/13/99	1,139.00	0.00	0.00	1,139.00	0.00	1,139.00	0.00	S/L	5.0
4533	Pressure Transmitter	8/13/99	1,139.00	0.00	0.00	1,139.00	0.00	1,139.00	0.00	S/L	5.0
4534	Probe Assy #2	4/16/99	425.00	0.00	0.00	425.00	0.00	425.00	0.00	S/L	5.0
4535	Probe Assy. #3	4/16/99	425.00	0.00	0.00	425.00	0.00	425.00	0.00	S/L	5.0
4536	Probe Assy. # 4	4/16/99	425.00	0.00	0.00	425.00	0.00	425.00	0.00	S/L	5.0
4537	Pressure Transmitter	8/13/99	1,139.00	0.00	0.00	1,139.00	0.00	1,139.00	0.00	S/L	5.0
4538	PH Electrode	12/17/99	336.70	0.00	0.00	336.70	0.00	336.70	0.00	S/L	3.0
4539	PH Electrode	12/17/99	336.70	0.00	0.00	336.70	0.00	336.70	0.00	S/L	3.0
4540	PH Electrode	12/17/99	340.77	0.00	0.00	340.77	0.00	340.77	0.00	S/L	3.0
4541	Seada Software	9/16/99	1,220.00	0.00	0.00	1,220.00	0.00	1,220.00	0.00	S/L	3.0
4542	Monitor	12/15/99	250.71	0.00	0.00	250.71	0.00	250.71	0.00	S/L	4.0
4543	Turbidity Network Module	4/28/99	2,750.25	0.00	0.00	2,503.17	119.58	2,622.75	127.50	S/L	23.0
4544	Turbidity Network Module	4/28/99	2,750.25	0.00	0.00	2,503.17	119.58	2,622.75	127.50	S/L	23.0
4546	Raw Water Control Panels FTTP	4/16/99	9,529.00	0.00	0.00	9,529.00	0.00	9,529.00	0.00	S/L	5.0
4547	Trubidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0
4548	Tribidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0
4549	Tribidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0
4550	Turbidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0
4551	Turbidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0
4552	Turbidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0
4553	Turbidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0
4554	Turbidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0
4555	Turbidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0
4556	Turbidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0
4557	Turbidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0
4558	Turbidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0
4559	Trubidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
4560	Turbidimeter - 1720D	4/28/99	882.00	0.00	0.00	802.75	38.35	841.10	40.90	S/L	23.0
4561	Trubidimeter	12/29/99	1,022.25	0.00	0.00	1,022.25	0.00	1,022.25	0.00	S/L	5.0
4562	Trubidimeter	12/29/99	1,022.25	0.00	0.00	1,022.25	0.00	1,022.25	0.00	S/L	5.0
4563	Electric Actuator-SAR10.1 13B	4/16/99	2,600.00	0.00	0.00	2,600.00	0.00	2,600.00	0.00	S/L	5.0
4564	Corrator Unit Assy. #2	4/16/99	1,522.00	0.00	0.00	1,522.00	0.00	1,522.00	0.00	S/L	5.0
4565	Chlorine Analyzer	6/04/99	2,304.70	0.00	0.00	2,304.70	0.00	2,304.70	0.00	S/L	5.0
4566	Chlorine Analyzer	6/04/99	2,304.70	0.00	0.00	2,304.70	0.00	2,304.70	0.00	S/L	5.0
4567	Chlorine Analyzer	10/27/99	2,300.00	0.00	0.00	2,300.00	0.00	2,300.00	0.00	S/L	5.0
4568	PH Analyzer	6/04/99	1,385.70	0.00	0.00	1,385.70	0.00	1,385.70	0.00	S/L	5.0
4569	STI Model 341	12/13/99	1,985.00	0.00	0.00	1,985.00	0.00	1,985.00	0.00	S/L	5.0
4570	STI 344	12/13/99	2,070.00	0.00	0.00	2,070.00	0.00	2,070.00	0.00	S/L	5.0
4571	Corrator Unit Assy. #3	4/16/99	1,522.00	0.00	0.00	1,522.00	0.00	1,522.00	0.00	S/L	5.0
4572	Probe Assembly - Corrator	8/26/99	415.00	0.00	0.00	415.00	0.00	415.00	0.00	S/L	5.0
4573	Corrator unit & Electrode	8/26/99	1,541.00	0.00	0.00	1,541.00	0.00	1,541.00	0.00	S/L	5.0
4574	Chlorine Analyzer	12/17/99	2,311.20	0.00	0.00	2,311.20	0.00	2,311.20	0.00	S/L	5.0
4575	Flow Meter - Walton	10/08/99	1,124.94	0.00	0.00	1,124.94	0.00	1,124.94	0.00	S/L	7.0
4576	PH Analyzer	6/04/99	1,385.70	0.00	0.00	1,385.70	0.00	1,385.70	0.00	S/L	5.0
4577	Electric Actuator-SAR07.54B	4/16/99	2,300.00	0.00	0.00	2,300.00	0.00	2,300.00	0.00	S/L	5.0
4578	Polymer Mixer	5/30/99	3,000.00	0.00	0.00	2,705.43	130.43	2,835.86	164.14	S/L	23.0
4579	Carbon Feeder	5/30/99	65,000.00	0.00	0.00	58,617.76	2,826.09	61,443.85	3,556.15	S/L	23.0
4580	FRP Tanks	5/30/99	11,428.57	0.00	0.00	10,306.44	496.89	10,803.33	625.24	S/L	23.0
4581	FRP Tanks	5/30/99	11,428.57	0.00	0.00	10,306.44	496.89	10,803.33	625.24	S/L	23.0
4582	FRP Tanks	5/30/99	11,428.57	0.00	0.00	10,306.44	496.89	10,803.33	625.24	S/L	23.0
4583	FRP Tanks	5/30/99	11,428.57	0.00	0.00	10,306.44	496.89	10,803.33	625.24	S/L	23.0
4584	FRP Tanks	5/30/99	11,428.57	0.00	0.00	10,306.44	496.89	10,803.33	625.24	S/L	23.0
4585	FRP Tanks	5/30/99	11,428.57	0.00	0.00	10,306.44	496.89	10,803.33	625.24	S/L	23.0
4586	FRP Tanks	5/30/99	11,428.57	0.00	0.00	10,306.44	496.89	10,803.33	625.24	S/L	23.0
4587	FRP Tanks	5/30/99	11,428.57	0.00	0.00	10,306.44	496.89	10,803.33	625.24	S/L	23.0
4588	FRP Tanks	5/30/99	11,428.57	0.00	0.00	10,306.44	496.89	10,803.33	625.24	S/L	23.0
4589	FRP Tanks	5/30/99	11,428.57	0.00	0.00	10,306.44	496.89	10,803.33	625.24	S/L	23.0
4590	FRP Tanks	5/30/99	11,428.57	0.00	0.00	10,306.44	496.89	10,803.33	625.24	S/L	23.0
4591	FRP Tanks	5/30/99	11,428.57	0.00	0.00	10,306.44	496.89	10,803.33	625.24	S/L	23.0
4592	FRP Tanks	5/30/99	11,428.57	0.00	0.00	10,306.44	496.89	10,803.33	625.24	S/L	23.0
4593	FRP Tanks	5/30/99	11,428.59	0.00	0.00	10,306.45	496.90	10,803.35	625.24	S/L	23.0
4594	Instrument Panels	5/30/99	9,000.00	0.00	0.00	8,116.30	391.30	8,507.60	492.40	S/L	23.0
4595	Instruments/Panels	5/30/99	9,000.00	0.00	0.00	8,116.30	391.30	8,507.60	492.40	S/L	23.0
4596	Program Controller	5/30/99	4,000.00	0.00	0.00	3,607.24	173.91	3,781.15	218.85	S/L	23.0
4597	Instruments Subsystems	5/30/99	123,000.00	0.00	0.00	110,922.83	5,347.83	116,270.66	6,729.34	S/L	23.0
4598	Prog Contr. Subsystems	5/30/99	120,000.00	0.00	0.00	108,217.39	5,217.39	113,434.78	6,565.22	S/L	23.0
4599	Computer Subsystems	5/30/99	35,000.00	0.00	0.00	31,563.41	1,521.74	33,085.15	1,914.85	S/L	23.0
4600	PICS Ready/ORT Complete	5/30/99	10,000.00	0.00	0.00	9,018.11	434.78	9,452.89	547.11	S/L	23.0
4601	Sump Pump Control Panels	5/30/99	2,142.85	0.00	0.00	1,932.49	93.17	2,025.66	117.19	S/L	23.0
4602	Sump Pump Control Panels	5/30/99	2,142.85	0.00	0.00	1,932.49	93.17	2,025.66	117.19	S/L	23.0
4603	Sump Pump Control Panels	5/30/99	2,142.85	0.00	0.00	1,932.49	93.17	2,025.66	117.19	S/L	23.0
4604	Sump Pump Control Panels	5/30/99	2,142.85	0.00	0.00	1,932.49	93.17	2,025.66	117.19	S/L	23.0
4605	Sump Pump Control Panels	5/30/99	2,142.85	0.00	0.00	1,932.49	93.17	2,025.66	117.19	S/L	23.0
4606	Sump Pump Control Panels	5/30/99	2,142.85	0.00	0.00	1,932.49	93.17	2,025.66	117.19	S/L	23.0
4607	Transf Pmp Control Panels	5/30/99	3,857.14	0.00	0.00	3,478.38	167.70	3,646.08	211.06	S/L	23.0
4608	Transf Pmp Control Panels	5/30/99	3,857.14	0.00	0.00	3,478.38	167.70	3,646.08	211.06	S/L	23.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
4609	Transf Pmp Cont. Panels	5/30/99	3,857.14	0.00	0.00	3,478.38	167.70	3,646.08	211.06	S/L	23.0
4610	Transf Pmp Control Panels	5/30/99	3,857.14	0.00	0.00	3,478.38	167.70	3,646.08	211.06	S/L	23.0
4611	Transf Pmp Control Panels	5/30/99	3,857.14	0.00	0.00	3,478.38	167.70	3,646.08	211.06	S/L	23.0
4612	Transf Pmp Control Panels	5/30/99	3,857.14	0.00	0.00	3,478.38	167.70	3,646.08	211.06	S/L	23.0
4613	Transf Pmp Control Panels	5/30/99	3,857.16	0.00	0.00	3,478.46	167.70	3,646.16	211.00	S/L	23.0
4614	Sump Pump	5/30/99	928.57	0.00	0.00	571.68	40.37	612.05	316.52	S/L	23.0
4615	Sump Pump	5/30/99	928.57	0.00	0.00	571.68	40.37	612.05	316.52	S/L	23.0
4616	Sump Pump	5/30/99	928.57	0.00	0.00	571.68	40.37	612.05	316.52	S/L	23.0
4617	Sump Pump	5/30/99	928.57	0.00	0.00	571.68	40.37	612.05	316.52	S/L	23.0
4618	Sump Pump	5/30/99	928.57	0.00	0.00	571.68	40.37	612.05	316.52	S/L	23.0
4619	Sump Pump	5/30/99	928.57	0.00	0.00	571.68	40.37	612.05	316.52	S/L	23.0
4620	Dezurik Valves	5/30/99	3,750.00	0.00	0.00	3,381.79	163.04	3,544.83	205.17	S/L	23.0
4621	Dezurik Valves	5/30/99	3,750.00	0.00	0.00	3,381.79	163.04	3,544.83	205.17	S/L	23.0
4623	Dezurik Valves	5/30/99	3,750.00	0.00	0.00	3,381.79	163.04	3,544.83	205.17	S/L	23.0
4624	Dezurik Valves	5/30/99	3,750.00	0.00	0.00	3,381.79	163.04	3,544.83	205.17	S/L	23.0
4625	Slide Gates	5/30/99	3,000.00	0.00	0.00	2,705.43	130.43	2,835.86	164.14	S/L	23.0
4626	Slide Gates	5/30/99	3,000.00	0.00	0.00	2,705.43	130.43	2,835.86	164.14	S/L	23.0
4627	Slide Gates	5/30/99	3,000.00	0.00	0.00	2,705.43	130.43	2,835.86	164.14	S/L	23.0
4628	Slide Gates	5/30/99	3,000.00	0.00	0.00	2,705.43	130.43	2,835.86	164.14	S/L	23.0
4629	Slide Gates	5/30/99	3,000.00	0.00	0.00	2,705.43	130.43	2,835.86	164.14	S/L	23.0
4630	Flocc Tank Drives	5/30/99	6,250.00	0.00	0.00	5,636.32	271.74	5,908.06	341.94	S/L	23.0
4631	FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	5,636.32	271.74	5,908.06	341.94	S/L	23.0
4632	FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	5,636.32	271.74	5,908.06	341.94	S/L	23.0
4633	FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	5,636.32	271.74	5,908.06	341.94	S/L	23.0
4634	FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	5,636.32	271.74	5,908.06	341.94	S/L	23.0
4635	FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	5,636.32	271.74	5,908.06	341.94	S/L	23.0
4636	Clarifiers	5/30/99	82,500.00	0.00	0.00	74,399.46	3,586.96	77,986.42	4,513.58	S/L	23.0
4637	Clarifiers	5/30/99	82,500.00	0.00	0.00	74,399.46	3,586.96	77,986.42	4,513.58	S/L	23.0
4638	FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	5,636.32	271.74	5,908.06	341.94	S/L	23.0
4639	FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	5,636.32	271.74	5,908.06	341.94	S/L	23.0
4653	Aiekin Slotted Channel	6/06/02	1,965.87	0.00	0.00	1,965.87	0.00	1,965.87	0.00	S/L	3.0
4722	Instrumentation - Bristow Rd	6/30/02	42,000.00	0.00	0.00	8,426.09	1,826.09	10,252.18	31,747.82	S/L	23.0
4723	Instrumentation FTTP Automation	6/30/02	580,534.00	0.00	0.00	116,467.40	25,240.61	141,708.01	438,825.99	S/L	23.0
4910	MPTP filters	3/02/04	859.47	0.00	0.00	696.29	37.37	733.66	125.81	S/L	23.0
4911	MPTP turbimeter project	2/24/04	4,918.28	0.00	0.00	3,984.53	213.84	4,198.37	719.91	S/L	23.0
4912	Flow alarms to polymer units	3/19/04	3,820.00	0.00	0.00	3,031.09	166.09	3,197.18	622.82	S/L	23.0
4913	Compact motor controls	2/17/04	825.00	0.00	0.00	487.66	35.87	523.53	301.47	S/L	23.0
4914	Compact motor control	2/17/04	825.00	0.00	0.00	487.66	35.87	523.53	301.47	S/L	23.0
4915	Compact motor controls	2/17/04	825.00	0.00	0.00	487.66	35.87	523.53	301.47	S/L	23.0
4916	Actuator	2/17/04	2,675.00	0.00	0.00	1,581.17	116.30	1,697.47	977.53	S/L	23.0
4917	Actuator	2/17/04	1,500.00	0.00	0.00	886.66	65.22	951.88	548.12	S/L	23.0
4939	Transmitter for filters FTTP	1/20/04	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	3.0
4940	Transmitter for filters FTTP	1/20/04	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	3.0
4941	Transmitter for filters FTTP	1/20/04	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	3.0
4942	12" butterfly valve TMTP	1/27/04	4,100.00	0.00	0.00	1,784.09	178.26	1,962.35	2,137.65	S/L	23.0
4943	12" butterfly valve TMTP	1/27/04	4,100.00	0.00	0.00	1,784.09	178.26	1,962.35	2,137.65	S/L	23.0
4944	Filter project MPTP	2/10/04	2,955.10	0.00	0.00	1,285.89	128.48	1,414.37	1,540.73	S/L	23.0
5025	Transceiver	8/07/01	2,708.45	0.00	0.00	2,708.45	0.00	2,708.45	0.00	S/L	5.0
5030	Glass Lab Washer	8/17/01	9,999.00	0.00	0.00	9,999.00	0.00	9,999.00	0.00	S/L	5.0

## Tax Asset Detail 1/01/09 - 12/31/09

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
5031	6" Red Valve	9/14/01	1,029.06	0.00	0.00	696.50	44.74	741.24	287.82	S/L	23.0
5032	10" Red Valve	9/14/01	2,055.06	0.00	0.00	1,390.91	89.35	1,480.26	574.80	S/L	23.0
5033	10" Red Valve	9/14/01	2,055.06	0.00	0.00	1,390.91	89.35	1,480.26	574.80	S/L	23.0
5048	Actuator	8/31/01	3,468.67	0.00	0.00	3,468.67	0.00	3,468.67	0.00	S/L	5.0
5049	Actuator	8/31/01	3,468.67	0.00	0.00	3,468.67	0.00	3,468.67	0.00	S/L	5.0
5050	Actuator	8/31/01	3,468.67	0.00	0.00	3,468.67	0.00	3,468.67	0.00	S/L	5.0
5051	Actuator	8/31/01	3,468.67	0.00	0.00	3,468.67	0.00	3,468.67	0.00	S/L	5.0
5052	Analyzer	9/20/01	2,510.00	0.00	0.00	2,510.00	0.00	2,510.00	0.00	S/L	5.0
5053	Analyzer	9/20/01	2,510.00	0.00	0.00	2,510.00	0.00	2,510.00	0.00	S/L	5.0
5072	Flowmeter	10/01/01	3,058.25	0.00	0.00	3,058.25	0.00	3,058.25	0.00	S/L	5.0
5097	Line Locator	10/26/01	2,395.00	0.00	0.00	2,395.00	0.00	2,395.00	0.00	S/L	5.0
5098	Line Locator	10/26/01	2,395.00	0.00	0.00	2,395.00	0.00	2,395.00	0.00	S/L	5.0
5099	Turbimeter	11/02/01	3,300.00	0.00	0.00	3,300.00	0.00	3,300.00	0.00	S/L	5.0
5100	Colormeter	11/02/01	310.00	0.00	0.00	310.00	0.00	310.00	0.00	S/L	5.0
5116	Flowmeter	11/16/01	4,000.00	0.00	0.00	3,650.11	173.91	3,824.02	175.98	S/L	23.0
5125	ABS AFP1049-4 PUMP	11/16/01	4,619.00	0.00	0.00	4,214.98	200.83	4,415.81	203.19	S/L	23.0
5126	ABS AFP1049-4 PUMP	11/16/01	4,619.00	0.00	0.00	4,214.98	200.83	4,415.81	203.19	S/L	23.0
5130	Transceiver	11/21/01	1,198.94	0.00	0.00	1,198.94	0.00	1,198.94	0.00	S/L	5.0
5131	Spread Spectrum Radio	11/21/01	1,156.93	0.00	0.00	1,156.93	0.00	1,156.93	0.00	S/L	5.0
5132	Spread Spectrum Radio	11/21/01	1,156.93	0.00	0.00	1,156.93	0.00	1,156.93	0.00	S/L	5.0
5150	Lab Info Mgmt System	1/08/02	426.15	0.00	0.00	426.15	0.00	426.15	0.00	S/L	5.0
5151	PH Analyzer & Network Card	1/30/02	1,255.00	0.00	0.00	1,115.37	54.57	1,169.94	85.06	S/L	23.0
5152	PH Analyzer & Network Card	1/30/02	1,255.00	0.00	0.00	1,255.00	0.00	1,255.00	0.00	S/L	5.0
5153	PH Analyzer & Network Card	1/30/02	1,255.00	0.00	0.00	1,240.09	14.91	1,255.00	0.00	S/L	7.0
5154	PH Analyzer & Network Card	1/30/02	1,255.00	0.00	0.00	1,240.09	14.91	1,255.00	0.00	S/L	7.0
5155	Installation Basket Strainers	1/31/02	7,695.00	0.00	0.00	6,838.70	334.57	7,173.27	521.73	S/L	23.0
5164	Electrical Supplies	2/18/02	606.34	0.00	0.00	606.34	0.00	606.34	0.00	S/L	23.0
5184	24" Butterfly Valve	3/26/02	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	0.00	S/L	5.0
5185	12" Butterfly Valve	3/22/02	1,839.60	0.00	0.00	1,839.60	0.00	1,839.60	0.00	S/L	5.0
5186	20" Butterfly Valve	3/22/02	10,750.00	0.00	0.00	10,750.00	0.00	10,750.00	0.00	S/L	5.0
5187	Pressure transmitter	3/22/02	5,500.00	0.00	0.00	5,500.00	0.00	5,500.00	0.00	S/L	5.0
5193	Flow Tube Main Backwash	3/27/02	2,425.00	0.00	0.00	2,425.00	0.00	2,425.00	0.00	S/L	5.0
5204	12x31 3/4 flange pipe	4/22/02	530.00	0.00	0.00	530.00	0.00	530.00	0.00	S/L	5.0
5205	12 x 17 3/8 flange pipe	4/22/02	495.00	0.00	0.00	495.00	0.00	495.00	0.00	S/L	5.0
5237	Butterfly Valve	4/01/02	5,225.00	0.00	0.00	4,519.14	227.17	4,746.31	478.69	S/L	23.0
5243	Ad Dudley Switchgear	3/18/02	95.28	0.00	0.00	95.28	0.00	95.28	0.00	S/L	3.0
5244	Milltronics Probe	4/25/02	764.00	0.00	0.00	764.00	0.00	764.00	0.00	S/L	5.0
5245	20" Valve Replacement	5/07/02	7,005.96	0.00	0.00	7,005.96	0.00	7,005.96	0.00	S/L	5.0
5251	Couplings, Bushings	5/16/02	1,129.51	0.00	0.00	1,129.51	0.00	1,129.51	0.00	S/L	3.0
5254	HDPE Tank	5/21/02	1,077.00	0.00	0.00	1,077.00	0.00	1,077.00	0.00	S/L	5.0
5257	Slotted Chanel, Pipe Clamp	5/29/02	1,965.87	0.00	0.00	1,965.87	0.00	1,965.87	0.00	S/L	3.0
5259	Gould NSW Pump	6/18/02	8,467.25	0.00	0.00	8,467.25	0.00	8,467.25	0.00	S/L	5.0
5260	18" Butterfly Valve	5/31/02	2,150.00	0.00	0.00	2,150.00	0.00	2,150.00	0.00	S/L	3.0
5261	Fiberglass Basin	6/21/02	1,450.00	0.00	0.00	1,450.00	0.00	1,450.00	0.00	S/L	3.0
5274	Repairs Corrotors SCA-1	7/02/02	1,085.00	0.00	0.00	1,085.00	0.00	1,085.00	0.00	S/L	3.0
5286	Split System Condenser	7/22/02	2,865.00	0.00	0.00	2,865.00	0.00	2,865.00	0.00	S/L	3.0
5288	5 HP Speed Drive	7/09/02	750.00	0.00	0.00	750.00	0.00	750.00	0.00	S/L	3.0
5289	7 1/2 HP Speed Drive	7/09/02	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	3.0
5290	7 1/2 HD Speed Drive	7/09/02	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	3.0



**Tax Asset Detail 1/01/09 - 12/31/09**

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
5291	ONET Analyzer Software	7/26/02	7,513.00	0.00	0.00	7,513.00	0.00	7,513.00	0.00	S/L	3.0
5323	IDP 10 Transmitter	8/28/02	2,510.00	0.00	0.00	2,510.00	0.00	2,510.00	0.00	S/L	5.0
5343	Auma Acuator	10/21/02	2,230.00	0.00	0.00	2,230.00	0.00	2,230.00	0.00	S/L	5.0
5344	Auma Acuator	10/21/02	2,529.77	0.00	0.00	2,529.77	0.00	2,529.77	0.00	S/L	5.0
5345	Auma Acuator	10/21/02	2,900.00	0.00	0.00	2,900.00	0.00	2,900.00	0.00	S/L	5.0
5346	84 x 438 Belt	10/16/02	1,455.00	0.00	0.00	1,455.00	0.00	1,455.00	0.00	S/L	5.0
5347	84x790 Belt	10/16/02	2,061.00	0.00	0.00	2,061.00	0.00	2,061.00	0.00	S/L	5.0
5349	PH Analyzer	10/02/02	1,055.00	0.00	0.00	1,055.00	0.00	1,055.00	0.00	S/L	5.0
5350	PH Analyzer	10/02/02	1,055.00	0.00	0.00	1,055.00	0.00	1,055.00	0.00	S/L	5.0
5351	CL 17 Free Analyzer	10/02/02	2,661.00	0.00	0.00	2,661.00	0.00	2,661.00	0.00	S/L	5.0
5357	Assorted Fittings	9/23/02	2,786.75	0.00	0.00	2,786.75	0.00	2,786.75	0.00	S/L	3.0
5358	Flow Transmitter	10/15/02	1,864.20	0.00	0.00	1,864.20	0.00	1,864.20	0.00	S/L	3.0
5359	Flow Transmitter	10/15/02	1,864.20	0.00	0.00	1,864.20	0.00	1,864.20	0.00	S/L	3.0
5360	Flow Trmsmitter	10/15/02	1,864.20	0.00	0.00	1,864.20	0.00	1,864.20	0.00	S/L	3.0
5361	Flow Transmitter	10/15/02	1,864.20	0.00	0.00	1,864.20	0.00	1,864.20	0.00	S/L	3.0
5364	Assorted fittings	9/23/02	3,999.23	0.00	0.00	3,999.23	0.00	3,999.23	0.00	S/L	3.0
5374	Flanged Angle Valve	10/30/02	9,199.82	0.00	0.00	9,199.82	0.00	9,199.82	0.00	S/L	5.0
5383	Auma SA10.1/GS80.3	10/29/02	2,600.00	0.00	0.00	2,600.00	0.00	2,600.00	0.00	S/L	5.0
5384	Auma SA10.1/GS80.3	10/29/02	2,600.00	0.00	0.00	2,600.00	0.00	2,600.00	0.00	S/L	3.0
5385	Auma Sa7.1/GS50.3	10/29/02	2,250.00	0.00	0.00	2,250.00	0.00	2,250.00	0.00	S/L	3.0
5386	Auma SA7.5/GS63.3	10/29/02	2,400.00	0.00	0.00	2,400.00	0.00	2,400.00	0.00	S/L	3.0
5387	Auma Sa10.1/GS100.3	10/29/02	2,850.00	0.00	0.00	2,850.00	0.00	2,850.00	0.00	S/L	3.0
5461	Lab Turbidimeter	12/23/02	2,796.00	0.00	0.00	2,796.00	0.00	2,796.00	0.00	S/L	5.0
5469	12" Butterfly Valve	2/11/03	1,837.00	0.00	0.00	1,837.00	0.00	1,837.00	0.00	S/L	23.0
5498	Aquatrend System	4/01/03	7,166.10	0.00	0.00	5,174.29	311.57	5,485.86	1,680.24	S/L	23.0
5517	Connect A Dock	5/01/03	5,762.00	0.00	0.00	5,628.39	133.61	5,762.00	0.00	S/L	23.0
5546	Flocculator Assemblies	5/22/03	6,350.93	0.00	0.00	6,097.83	253.10	6,350.93	0.00	S/L	23.0
5547	Flocculator Assemblies	5/22/03	6,350.91	0.00	0.00	6,097.79	253.12	6,350.91	0.00	S/L	23.0
5548	Flocculator Assemblies	5/22/03	6,350.91	0.00	0.00	6,097.79	253.12	6,350.91	0.00	S/L	23.0
5549	Flocculator Assemblies	5/22/03	6,350.91	0.00	0.00	6,097.79	253.12	6,350.91	0.00	S/L	23.0
5550	Flocculator Assemblies	5/22/03	6,350.91	0.00	0.00	6,097.79	253.12	6,350.91	0.00	S/L	23.0
5568	Foxboro IGP10 Transmitter	6/05/03	960.00	0.00	0.00	960.00	0.00	960.00	0.00	S/L	3.0
5569	Foxboro IGP10 Transmitter	6/05/03	960.00	0.00	0.00	960.00	0.00	960.00	0.00	S/L	3.0
5571	1 hp Floe Drive	6/20/03	6,580.25	0.00	0.00	6,208.33	286.10	6,494.43	85.82	S/L	23.0
5572	1 hp Floe Drive	6/20/03	6,580.25	0.00	0.00	6,580.25	0.00	6,580.25	0.00	S/L	3.0
5573	1 hp Floe Drive	6/20/03	6,580.25	0.00	0.00	6,580.25	0.00	6,580.25	0.00	S/L	3.0
5589	Computer for TMTP Chem Bldg	7/14/03	13,405.00	0.00	0.00	13,405.00	0.00	13,405.00	0.00	S/L	5.0
5613	Misc. Nuts, Bolts, Lockwashers	8/25/03	81.00	0.00	0.00	81.00	0.00	81.00	0.00	S/L	3.0
5623	Hardware Supplies	8/29/03	62.12	0.00	0.00	62.12	0.00	62.12	0.00	S/L	3.0
5624	Materials Sod Hypo Project	8/01/03	17,622.61	0.00	0.00	16,332.83	766.20	17,099.03	523.58	S/L	23.0
5625	Washers, Couplings Sod Hypo	8/28/03	71.42	0.00	0.00	71.42	0.00	71.42	0.00	S/L	3.0
5626	Sod. Hypo Metering Pump	8/28/03	2,393.85	0.00	0.00	2,393.85	0.00	2,393.85	0.00	S/L	5.0
5627	Sod. Hypo Metering Pump	8/28/03	2,393.85	0.00	0.00	2,393.85	0.00	2,393.85	0.00	S/L	5.0
5628	20ft. Elect Scissorlift Rental	8/22/03	688.85	0.00	0.00	688.85	0.00	688.85	0.00	S/L	3.0
5629	Flow Meter	9/04/03	3,914.63	0.00	0.00	3,562.90	170.20	3,733.10	181.53	S/L	23.0
5630	Flow Meter	9/04/03	3,914.62	0.00	0.00	3,562.85	170.20	3,733.05	181.57	S/L	23.0
5652	Pressure Valves	9/22/03	560.00	0.00	0.00	560.00	0.00	560.00	0.00	S/L	3.0
5655	Backflow preventor	9/26/03	247.68	0.00	0.00	247.68	0.00	247.68	0.00	S/L	5.0
5656	Calibration chamber	8/29/03	142.42	0.00	0.00	142.42	0.00	142.42	0.00	S/L	3.0



## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
5657	Calibration chamber	8/29/03	142.42	0.00	0.00	142.42	0.00	142.42	0.00	S/L	3.0
5658	calibration chamber	8/29/03	142.41	0.00	0.00	142.41	0.00	142.41	0.00	S/L	3.0
5659	materials for Sod Hypo Proj	11/12/03	1,079.88	0.00	0.00	946.87	46.95	993.82	86.06	S/L	23.0
5660	PH monitor	9/24/03	1,348.00	0.00	0.00	1,348.00	0.00	1,348.00	0.00	S/L	5.0
5661	Ozone analyzer	10/13/03	2,860.00	0.00	0.00	2,860.00	0.00	2,860.00	0.00	S/L	5.0
5662	PH monitors	10/20/03	1,038.50	0.00	0.00	1,038.50	0.00	1,038.50	0.00	S/L	5.0
5663	PH monitor	10/20/03	1,038.50	0.00	0.00	1,038.50	0.00	1,038.50	0.00	S/L	5.0
5664	PH monitor	10/20/03	1,038.50	0.00	0.00	1,038.50	0.00	1,038.50	0.00	S/L	5.0
5665	PH monitor	10/20/03	1,038.50	0.00	0.00	1,038.50	0.00	1,038.50	0.00	S/L	5.0
5666	PH monitor	10/20/03	1,038.50	0.00	0.00	1,038.50	0.00	1,038.50	0.00	S/L	5.0
5667	PH monitor	10/20/03	1,038.50	0.00	0.00	1,038.50	0.00	1,038.50	0.00	S/L	5.0
5668	materials for Sod Hypo Proj	8/27/03	687.02	0.00	0.00	625.27	29.87	655.14	31.88	S/L	23.0
5669	Super flex conduits	9/17/03	52.65	0.00	0.00	52.65	0.00	52.65	0.00	S/L	3.0
5670	1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.0
5671	1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.0
5672	1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.0
5673	1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.0
5674	1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.0
5675	1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.0
5676	1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.0
5677	1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.0
5678	2" diaph valve	9/19/03	504.83	0.00	0.00	504.83	0.00	504.83	0.00	S/L	3.0
5679	2" diaph valve	9/19/03	504.83	0.00	0.00	504.83	0.00	504.83	0.00	S/L	3.0
5680	1150 gal storage tank	10/10/03	2,997.00	0.00	0.00	1,949.90	130.30	2,080.20	916.80	S/L	23.0
5681	Materials for Sod Hypo Proj	9/24/03	227.33	0.00	0.00	227.33	0.00	227.33	0.00	S/L	3.0
5682	2007 butterfly valve	9/25/03	313.05	0.00	0.00	313.05	0.00	313.05	0.00	S/L	3.0
5683	1" diaph valve	9/25/03	261.44	0.00	0.00	261.44	0.00	261.44	0.00	S/L	3.0
5684	2008 diaph valve	10/07/03	192.05	0.00	0.00	192.05	0.00	192.05	0.00	S/L	3.0
5685	2008 diaph valve	10/07/03	192.07	0.00	0.00	192.07	0.00	192.07	0.00	S/L	3.0
5686	2008 diaph valve	10/07/03	192.07	0.00	0.00	192.07	0.00	192.07	0.00	S/L	3.0
5687	2008 diaph valve	10/07/03	192.07	0.00	0.00	192.07	0.00	192.07	0.00	S/L	3.0
5688	Concrete	10/27/03	454.00	0.00	0.00	335.11	64.86	399.97	54.03	S/L	7.0
5701	pH monitor	11/24/03	1,035.00	0.00	0.00	1,035.00	0.00	1,035.00	0.00	S/L	5.0
5702	pH monitor	11/24/03	1,035.00	0.00	0.00	1,035.00	0.00	1,035.00	0.00	S/L	5.0
5703	pH monitor	11/24/03	1,035.00	0.00	0.00	1,035.00	0.00	1,035.00	0.00	S/L	5.0
5704	pH monitor	11/24/03	1,035.00	0.00	0.00	1,035.00	0.00	1,035.00	0.00	S/L	5.0
5705	pH monitor	11/24/03	1,056.00	0.00	0.00	1,056.00	0.00	1,056.00	0.00	S/L	5.0
5707	Air compressor system-MPTP	12/16/03	13,399.40	0.00	0.00	5,942.34	582.58	6,524.92	6,874.48	S/L	23.0
5708	Tuning software for analyzer	12/16/03	2,805.00	0.00	0.00	2,805.00	0.00	2,805.00	0.00	S/L	3.0
5720	Digital camera	12/02/03	302.59	0.00	0.00	302.59	0.00	302.59	0.00	S/L	3.0
5721	Digital camera	12/02/03	302.58	0.00	0.00	302.58	0.00	302.58	0.00	S/L	3.0
5732	Actuator motor	12/09/03	4,875.89	0.00	0.00	4,193.98	212.00	4,405.98	469.91	S/L	23.0
5741	Electrode holder	12/17/03	91.91	0.00	0.00	91.91	0.00	91.91	0.00	S/L	3.0
5742	Electrode holder	12/17/03	91.91	0.00	0.00	91.91	0.00	91.91	0.00	S/L	3.0
5743	Stirrer	12/17/03	140.46	0.00	0.00	140.46	0.00	140.46	0.00	S/L	3.0
5744	Programming software-Scada	12/01/03	1,430.00	0.00	0.00	1,430.00	0.00	1,430.00	0.00	S/L	3.0
5745	Chlorine analyzer	12/02/03	2,582.80	0.00	0.00	2,582.80	0.00	2,582.80	0.00	S/L	5.0
5746	Chlorine analyzer	12/02/03	2,582.80	0.00	0.00	2,582.80	0.00	2,582.80	0.00	S/L	5.0
5747	Chlorine analyzer	12/02/03	2,582.80	0.00	0.00	2,582.80	0.00	2,582.80	0.00	S/L	5.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
5748	Recirculating chiller	12/16/03	1,475.00	0.00	0.00	1,244.13	64.13	1,308.26	166.74	S/L	23.0
5781	Chlorine analyzer	10/01/04	2,464.00	0.00	0.00	2,094.40	369.60	2,464.00	0.00	S/L	5.0
5782	pH monitor	10/01/04	1,046.50	0.00	0.00	889.53	156.97	1,046.50	0.00	S/L	5.0
5783	Actuator	11/11/04	683.20	0.00	0.00	569.33	113.87	683.20	0.00	S/L	5.0
5784	Actuator	11/11/04	683.20	0.00	0.00	569.33	113.87	683.20	0.00	S/L	5.0
5785	Actuator	11/11/04	683.20	0.00	0.00	569.33	113.87	683.20	0.00	S/L	5.0
5786	Actuator	11/11/04	683.20	0.00	0.00	569.33	113.87	683.20	0.00	S/L	5.0
5787	Transmitter IDP10	9/14/04	1,095.00	0.00	0.00	949.00	146.00	1,095.00	0.00	S/L	5.0
5788	Transmitter IGP10	9/14/04	1,030.00	0.00	0.00	892.67	137.33	1,030.00	0.00	S/L	5.0
5789	Transmitter IGP10	9/14/04	1,030.00	0.00	0.00	892.67	137.33	1,030.00	0.00	S/L	5.0
5791	Transmitter IGP10	9/14/04	1,030.00	0.00	0.00	892.67	137.33	1,030.00	0.00	S/L	5.0
5792	Flow meter	9/10/04	2,789.71	0.00	0.00	1,981.09	121.29	2,102.38	687.33	S/L	23.0
5793	Phipps Bird jar tester	9/09/04	2,421.62	0.00	0.00	1,719.69	105.29	1,824.98	596.64	S/L	23.0
5794	Flow meter	11/01/04	3,932.01	0.00	0.00	2,661.23	170.96	2,832.19	1,099.82	S/L	23.0
5795	Fluoride meter	9/08/04	1,163.50	0.00	0.00	826.26	50.59	876.85	286.65	S/L	23.0
5797	Transmitter	9/01/04	2,411.99	0.00	0.00	2,090.40	321.59	2,411.99	0.00	S/L	5.0
5798	Chlorine analyzer	10/12/04	2,464.00	0.00	0.00	2,094.40	369.60	2,464.00	0.00	S/L	5.0
5799	Turbidimeter	10/12/04	1,717.00	0.00	0.00	1,459.45	257.55	1,717.00	0.00	S/L	5.0
5834	MPTP filter project	6/30/04	7,897.78	0.00	0.00	5,871.84	343.38	6,215.22	1,682.56	S/L	23.0
5880	Flow Meter TMTP hypo	10/11/05	3,787.67	0.00	0.00	978.49	126.26	1,104.75	2,682.92	S/L	30.0
5881	Input Card for MPTP NTU	10/03/05	503.88	0.00	0.00	163.77	50.39	214.16	289.72	S/L	10.0
5882	Analog Input Card for MPTP NTU	10/03/05	503.88	0.00	0.00	163.77	50.39	214.16	289.72	S/L	10.0
5883	Module for MPTP PLC	9/06/05	1,088.00	0.00	0.00	362.67	108.80	471.47	616.53	S/L	10.0
5884	TMTP De-chlorination sample pum	8/19/05	1,618.83	0.00	0.00	305.77	53.96	359.73	1,259.10	S/L	30.0
5885	3" valves for FTTP Chemical Transf	8/19/05	698.95	0.00	0.00	186.40	23.30	209.70	489.25	S/L	30.0
5886	3" Valve For FTTP Chemical Transf	8/19/05	698.95	0.00	0.00	186.40	23.30	209.70	489.25	S/L	30.0
5887	3" Valve for FTTP Chemical Transf	8/19/05	698.95	0.00	0.00	186.40	23.30	209.70	489.25	S/L	30.0
5888	3" Valve for FTTP Chemical Transf	8/19/05	698.95	0.00	0.00	186.40	23.30	209.70	489.25	S/L	30.0
5889	3" valve for FTTP chemical transfer	8/19/05	698.95	0.00	0.00	186.40	23.30	209.70	489.25	S/L	30.0
5890	3" valve for FTTP echemical transfer	8/19/05	698.95	0.00	0.00	186.40	23.30	209.70	489.25	S/L	30.0
5891	Ultrasonic Transmitter for FTTP	8/08/05	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	3.0
5892	SPX10 Parastaltic Pump and Motor	7/18/05	3,551.89	0.00	0.00	976.78	118.40	1,095.18	2,456.71	S/L	30.0
5893	Maxroy Pump for LRPS to feed Rav	6/27/05	8,689.80	0.00	0.00	3,393.16	289.66	3,682.82	5,006.98	S/L	30.0
5894	TMPT Actuator Replacement	6/13/05	3,450.00	0.00	0.00	2,472.50	690.00	3,162.50	287.50	S/L	5.0
5895	Dudley 1080 Replacement	7/18/05	1,670.47	0.00	0.00	863.07	55.68	918.75	751.72	S/L	30.0
5896	Dudley Ball valve repair	4/18/05	12,024.00	0.00	0.00	6,813.60	400.80	7,214.40	4,809.60	S/L	30.0
5897	16" butterfly valve TMTP	3/29/05	2,980.00	0.00	0.00	1,738.33	99.33	1,837.66	1,142.34	S/L	30.0
5898	Dudley 1080 MCC Replacement	3/29/05	2,600.00	0.00	0.00	1,516.67	86.67	1,603.34	996.66	S/L	30.0
5899	Bigger ferric pump for FTTP	3/15/05	7,880.72	0.00	0.00	2,495.56	262.69	2,758.25	5,122.47	S/L	30.0
5900	6" Plug Valve FTTP Basin	2/28/05	5,200.00	0.00	0.00	1,646.66	173.33	1,819.99	3,380.01	S/L	30.0
5901	16" Drain Valve for FTTP	2/28/05	1,490.00	0.00	0.00	471.84	49.67	521.51	968.49	S/L	30.0
5902	16" Drain valves for TMPT	2/28/05	1,490.00	0.00	0.00	471.84	49.67	521.51	968.49	S/L	30.0
5903	16" Drain valves for TMPT	2/28/05	1,490.00	0.00	0.00	471.84	49.67	521.51	968.49	S/L	30.0
5904	16" Drain valve for TMPT	2/28/05	1,490.00	0.00	0.00	471.84	49.67	521.51	968.49	S/L	30.0
5905	16" drain valve for TMPT	2/28/05	1,490.00	0.00	0.00	471.84	49.67	521.51	968.49	S/L	30.0
5906	16" Drain Valve for TMPT	2/28/05	1,490.00	0.00	0.00	471.84	49.67	521.51	968.49	S/L	30.0
5907	16" Drain Valve for TMPT	2/28/05	1,490.00	0.00	0.00	471.84	49.67	521.51	968.49	S/L	30.0
5908	16" Drain Valve for TMPT	2/28/05	1,490.00	0.00	0.00	471.84	49.67	521.51	968.49	S/L	30.0
5909	8 Pin Relay and Socket for MPTP P	2/14/05	306.36	0.00	0.00	99.57	10.21	109.78	196.58	S/L	30.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
5910	10hp Flygt Pumps Model	2/01/05	5,225.32	0.00	0.00	1,698.23	174.18	1,872.41	3,352.91	S/L	30.0
5911	10hp Flygt Pump	2/01/05	5,225.32	0.00	0.00	2,046.58	522.53	2,569.11	2,656.21	S/L	10.0
5912	Pd694-3-15 Precision Digital Meter	2/01/05	365.00	0.00	0.00	285.92	73.00	358.92	6.08	S/L	5.0
5913	PD694-3-15 Precision Digital Mete:	2/01/05	365.00	0.00	0.00	285.92	73.00	358.92	6.08	S/L	5.0
5914	PD694-3-15 Precision Digital Mete:	2/01/05	365.00	0.00	0.00	285.92	73.00	358.92	6.08	S/L	5.0
5915	PD694-3-15 Precision Digital Mete:	2/01/05	365.00	0.00	0.00	285.92	73.00	358.92	6.08	S/L	5.0
5916	Flow Meters TMTP	10/03/05	2,500.00	0.00	0.00	645.83	83.33	729.16	1,770.84	S/L	30.0
5917	Flow Meter TMTP	10/03/05	2,500.00	0.00	0.00	645.83	83.33	729.16	1,770.84	S/L	30.0
5918	Actuator Backwash MPTP	10/03/05	2,790.00	0.00	0.00	1,813.50	558.00	2,371.50	418.50	S/L	5.0
5919	Adapter Plate Flow Control	10/03/05	725.00	0.00	0.00	350.42	24.17	374.59	350.41	S/L	30.0
5972	12" Mag Meter	2/08/06	5,777.50	0.00	0.00	2,407.29	192.58	2,599.87	3,177.63	S/L	30.0
5986	4PH & HFS Meter	2/08/06	905.00	0.00	0.00	527.92	181.00	708.92	196.08	S/L	5.0
5995	Black box repeater	12/07/05	312.99	0.00	0.00	312.99	0.00	312.99	0.00	S/L	3.0
5996	Phoenix contact	12/01/05	102.34	0.00	0.00	102.34	0.00	102.34	0.00	S/L	3.0
5997	Phoenix contact	12/01/05	102.33	0.00	0.00	102.33	0.00	102.33	0.00	S/L	3.0
5998	Submersible pressure transducer	12/01/05	1,008.00	0.00	0.00	1,008.00	0.00	1,008.00	0.00	S/L	3.0
5999	Submersible pressure transducer	12/01/05	1,008.00	0.00	0.00	1,008.00	0.00	1,008.00	0.00	S/L	3.0
6000	Replacement pump FTTP sod hypo	12/01/05	3,179.07	0.00	0.00	1,430.57	105.97	1,536.54	1,642.53	S/L	30.0
6001	Replacement pump FTTP sod hypo	12/01/05	3,179.07	0.00	0.00	1,430.57	105.97	1,536.54	1,642.53	S/L	30.0
6002	Replacement hoses FTTP sod hypo	12/01/05	216.07	0.00	0.00	216.07	0.00	216.07	0.00	S/L	3.0
6003	Replacement hoses FTTP sod hypo	12/01/05	216.07	0.00	0.00	216.07	0.00	216.07	0.00	S/L	3.0
6005	Replacement pump FTTP sod hyp	12/01/05	3,150.00	0.00	0.00	1,417.50	105.00	1,522.50	1,627.50	S/L	30.0
6006	14" Repair kit	12/01/05	793.94	0.00	0.00	489.60	158.79	648.39	145.55	S/L	5.0
6007	20" Repair kit	12/01/05	1,786.83	0.00	0.00	1,101.89	357.37	1,459.26	327.57	S/L	5.0
6008	3" Apollo ball valve	12/01/05	826.18	0.00	0.00	371.79	27.54	399.33	426.85	S/L	30.0
6009	3" Apollo ball valve	12/01/05	826.18	0.00	0.00	371.79	27.54	399.33	426.85	S/L	30.0
6010	3" Apollo ball valve	12/01/05	826.18	0.00	0.00	371.79	27.54	399.33	426.85	S/L	30.0
6011	3" Apollo ball valve	12/01/05	826.18	0.00	0.00	371.79	27.54	399.33	426.85	S/L	30.0
6012	3" Apollo ball valve	12/01/05	826.18	0.00	0.00	371.79	27.54	399.33	426.85	S/L	30.0
6013	3" Apollo ball valve	12/01/05	826.18	0.00	0.00	371.79	27.54	399.33	426.85	S/L	30.0
6014	Repair check valve ORPS1	12/01/05	1,414.00	0.00	0.00	1,414.00	0.00	1,414.00	0.00	S/L	3.0
6015	6" Cla-Val 150#	12/01/05	2,242.70	0.00	0.00	1,383.00	448.54	1,831.54	411.16	S/L	5.0
6016	6" Cla-Val 150#	12/01/05	2,242.70	0.00	0.00	1,383.00	448.54	1,831.54	411.16	S/L	5.0
6017	6" Cla-Val 300#	12/01/05	2,419.70	0.00	0.00	1,492.15	483.94	1,976.09	443.61	S/L	5.0
6018	PLC alarm dialer	11/01/05	1,664.89	0.00	0.00	1,664.89	0.00	1,664.89	0.00	S/L	3.0
6019	PLC alarm dialer	11/01/05	1,664.89	0.00	0.00	1,664.89	0.00	1,664.89	0.00	S/L	3.0
6021	Radar transmitter w/programmer	11/01/05	1,386.00	0.00	0.00	1,386.00	0.00	1,386.00	0.00	S/L	3.0
6077	Milton Roy Maxroy B Pump YB1M	5/30/06	18,094.68	0.00	0.00	6,333.15	603.16	6,936.31	11,158.37	S/L	30.0
6106	Flowway Unit Pump Repair	7/28/06	19,505.00	0.00	0.00	3,413.38	650.17	4,063.55	15,441.45	S/L	30.0
6107	Milton Roy 2HP Pump	7/28/06	1,255.12	0.00	0.00	397.45	41.84	439.29	815.83	S/L	30.0
6108	Milton Roy 2HP Pump	7/28/06	1,255.12	0.00	0.00	397.45	41.84	439.29	815.83	S/L	30.0
6109	Milton Roy 2HP Pump	7/28/06	1,255.11	0.00	0.00	397.45	41.84	439.29	815.82	S/L	30.0
6138	Milton Roy Maxroy B Pump YB1E:	6/29/06	8,173.44	0.00	0.00	1,498.46	272.45	1,770.91	6,402.53	S/L	30.0
6147	Crane Deminig Sludge Pump	6/13/06	9,734.18	0.00	0.00	3,406.96	324.47	3,731.43	6,002.75	S/L	30.0
6247	Flowmeter 285	11/13/06	6,050.00	0.00	0.00	1,613.34	201.67	1,815.01	4,234.99	S/L	30.0
6298	MicroChem Analyzer - Severn Tren	4/18/07	3,337.00	0.00	0.00	1,112.33	667.40	1,779.73	1,557.27	S/L	5.0
6299	MicroChem Analyzer	4/18/07	3,337.00	0.00	0.00	1,112.33	667.40	1,779.73	1,557.27	S/L	5.0
6300	MicroChem Analyzer - Scrven Tren	4/18/07	3,337.00	0.00	0.00	1,112.33	667.40	1,779.73	1,557.27	S/L	5.0
6340	Magnetrol STI 345	11/26/07	2,825.00	0.00	0.00	612.08	565.00	1,177.08	1,647.92	S/L	5.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
6341	Magnetrol STI 345	11/26/07	2,825.00	0.00	0.00	612.08	565.00	1,177.08	1,647.92	S/L	5.0
6342	Turbidimeter	12/20/07	2,025.00	0.00	0.00	202.50	202.50	405.00	1,620.00	S/L	10.0
6343	Turbidimeter Sensor	12/20/07	1,084.83	0.00	0.00	108.48	108.48	216.96	867.87	S/L	10.0
6344	Turbidimeter Sensor	12/20/07	1,084.82	0.00	0.00	108.48	108.48	216.96	867.86	S/L	10.0
6345	Turbidimeter Sensor	12/20/07	1,084.82	0.00	0.00	108.48	108.48	216.96	867.86	S/L	10.0
6346	Turbidimeter sensor	12/20/07	1,084.82	0.00	0.00	108.48	108.48	216.96	867.86	S/L	10.0
6347	Turbidimeter Sensor	12/20/07	1,084.82	0.00	0.00	108.48	108.48	216.96	867.86	S/L	10.0
6355	Turbidimeter	12/20/07	2,025.00	0.00	0.00	202.50	202.50	405.00	1,620.00	S/L	10.0
6356	Turbidimeter	12/20/07	2,025.00	0.00	0.00	202.50	202.50	405.00	1,620.00	S/L	10.0
6357	Turbidimeter	12/20/07	2,025.00	0.00	0.00	202.50	202.50	405.00	1,620.00	S/L	10.0
6358	Turbidimeter	12/20/07	2,025.00	0.00	0.00	202.50	202.50	405.00	1,620.00	S/L	10.0
6359	Turbidimeter	12/20/07	2,025.00	0.00	0.00	202.50	202.50	405.00	1,620.00	S/L	10.0
6362	Gas Chromgraph	12/01/07	12,678.00	0.00	0.00	528.25	422.60	950.85	11,727.15	S/L	30.0
6363	MS for Gas Chromgraph	12/01/07	45,382.30	0.00	0.00	1,890.93	1,512.74	3,403.67	41,978.63	S/L	30.0
6364	Eclipse Concentrator for Gas Chron	12/01/07	19,711.35	0.00	0.00	821.31	657.05	1,478.36	18,232.99	S/L	30.0
6365	Auto Sampler for Gas Chromgraph	12/01/07	11,880.64	0.00	0.00	495.03	396.02	891.05	10,989.59	S/L	30.0
6366	GCMS Software & PC for Gas Chrc	12/01/07	4,110.55	0.00	0.00	890.62	822.11	1,712.73	2,397.82	S/L	5.0
6406	Foxboro Transmitter	10/13/08	719.00	0.00	0.00	35.95	143.80	179.75	539.25	S/L	5.0
6407	Foxboro Transmitter	10/13/08	719.00	0.00	0.00	35.95	143.80	179.75	539.25	S/L	5.0
6408	Foxboro Transmitter	10/13/08	719.00	0.00	0.00	35.95	143.80	179.75	539.25	S/L	5.0
6409	Foxboro Transmitter	10/13/08	719.00	0.00	0.00	35.95	143.80	179.75	539.25	S/L	5.0
6410	Foxboro Transmitter	10/13/08	719.00	0.00	0.00	35.95	143.80	179.75	539.25	S/L	5.0
6456	Micro TOL Turbidimeter	5/03/06	1,870.00	0.00	0.00	1,662.22	207.78	1,870.00	0.00	S/L	3.0
7298	Pump 620 DUS/R Perstaltic	4/14/08	8,614.00	0.00	0.00	215.35	287.13	502.48	8,111.52	S/L	30.0
7299	Pump 620 DUS/R Perstaltic	4/14/08	8,614.00	0.00	0.00	215.35	287.13	502.48	8,111.52	S/L	30.0
7300	Pump 620 DUS/R Perstaltic	4/14/08	8,614.00	0.00	0.00	215.35	287.13	502.48	8,111.52	S/L	30.0
7301	Pump 620 DUS/R Perstaltic	4/14/08	8,614.00	0.00	0.00	215.35	287.13	502.48	8,111.52	S/L	30.0
7302	Pump 520 DU/R Perstatic4-14-08	4/14/08	8,614.00	0.00	0.00	215.35	287.13	502.48	8,111.52	S/L	30.0
7303	Sentry Pulsation Dampener	4/04/08	547.85	0.00	0.00	13.70	18.26	31.96	515.89	S/L	30.0
7304	Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	13.70	18.26	31.96	515.89	S/L	30.0
7305	Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	13.70	18.26	31.96	515.89	S/L	30.0
7306	Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	13.70	18.26	31.96	515.89	S/L	30.0
7307	Pump 620 DUS/R Perstaltic	4/14/08	7,867.00	0.00	0.00	196.68	262.23	458.91	7,408.09	S/L	30.0
7308	Pump 620 DUS/R Perstaltic	4/14/08	7,867.00	0.00	0.00	196.68	262.23	458.91	7,408.09	S/L	30.0
7309	Pump 620 DUS/R Perstaltic	4/14/08	7,867.00	0.00	0.00	196.68	262.23	458.91	7,408.09	S/L	30.0
7310	Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	13.70	18.26	31.96	515.89	S/L	30.0
7311	Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	13.70	18.26	31.96	515.89	S/L	30.0
7312	Sentry Pulsation Dampener	4/14/08	547.84	0.00	0.00	13.70	18.26	31.96	515.88	S/L	30.0
7336	Foxboro Transmitter	10/13/08	719.00	0.00	0.00	35.95	143.80	179.75	539.25	S/L	5.0
7337	Foxboro Transmitter	10/13/08	719.00	0.00	0.00	35.95	143.80	179.75	539.25	S/L	5.0
7338	Foxboro Transmitter	10/13/08	719.00	0.00	0.00	35.95	143.80	179.75	539.25	S/L	5.0
7339	Foxboro Transmitter	10/13/08	719.00	0.00	0.00	35.95	143.80	179.75	539.25	S/L	5.0
7340	Foxboro Transmitters	10/13/08	719.00	0.00	0.00	35.95	143.80	179.75	539.25	S/L	5.0
7346	LMI Meterinig Pump 2.5GPH	9/03/09	1,441.00	0.00c	0.00	0.00	48.03	48.03	1,392.97	S/L	10.0
7389	PCS Unit and Box	9/25/08	10,324.44	0.00	0.00	86.04	344.15	430.19	9,894.25	S/L	30.0
7391	Chlorine Analyer	12/11/08	3,099.95	0.00	0.00	25.83	310.00	335.83	2,764.12	S/L	10.0
7395	Rotomold Sampler Cabinet SD900	3/06/09	5,609.00	0.00c	0.00	0.00	934.83	934.83	4,674.17	S/L	5.0
7500	Metering Pump MEMDOS DX50	9/03/09	2,496.00	0.00c	0.00	0.00	83.20	83.20	2,412.80	S/L	10.0
7544	Industrial PC	9/23/09	2,259.12	0.00c	0.00	0.00	112.96	112.96	2,146.16	S/L	5.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
7545	Industrial PC	9/23/09	2,259.12	0.00c	0.00	0.00	112.96	112.96	2,146.16	S/L	5.0
7549	1720E Sensor	9/23/09	897.00	0.00c	0.00	0.00	44.85	44.85	852.15	S/L	5.0
7550	1720E Sensor	9/23/09	3,074.21	0.00c	0.00	0.00	153.71	153.71	2,920.50	S/L	5.0
7551	1720E Sensor	9/23/09	3,074.21	0.00c	0.00	0.00	153.71	153.71	2,920.50	S/L	5.0
7552	1720E Sensor	9/23/09	3,074.21	0.00c	0.00	0.00	153.71	153.71	2,920.50	S/L	5.0
7553	Chlorine Controller 1720E	9/23/09	2,375.99	0.00c	0.00	0.00	118.80	118.80	2,257.19	S/L	5.0
7554	Chlorine Controller 1720E	9/23/09	2,375.99	0.00c	0.00	0.00	118.80	118.80	2,257.19	S/L	5.0
7555	Chlorine Controller 1720E	9/23/09	2,375.98	0.00c	0.00	0.00	118.80	118.80	2,257.18	S/L	5.0
7556	Chlorine Controller 1720E	9/23/09	2,375.98	0.00c	0.00	0.00	118.80	118.80	2,257.18	S/L	5.0
7558	Pulsar Transducer	10/01/09	433.11	0.00c	0.00	0.00	21.66	21.66	411.45	S/L	5.0
7559	Pulsar Transducer	10/01/09	433.11	0.00c	0.00	0.00	21.66	21.66	411.45	S/L	5.0
7560	Ultra Twin Intergrator	10/01/09	1,344.46	0.00c	0.00	0.00	67.22	67.22	1,277.24	S/L	5.0
7561	Pulsar Transducer	10/01/09	433.11	0.00c	0.00	0.00	21.66	21.66	411.45	S/L	5.0
7562	Ultra Twin Intergrator	10/01/09	1,344.46	0.00c	0.00	0.00	67.22	67.22	1,277.24	S/L	5.0
7563	Pulsar Transducer	10/01/09	433.11	0.00c	0.00	0.00	21.66	21.66	411.45	S/L	5.0
7564	Pulsar Transducer	10/01/09	433.12	0.00c	0.00	0.00	21.66	21.66	411.46	S/L	5.0
7566	Ultra Twin Intergrator	10/01/09	1,344.46	0.00c	0.00	0.00	67.22	67.22	1,277.24	S/L	5.0
7567	Pulsar Transducer	10/01/09	433.12	0.00c	0.00	0.00	21.66	21.66	411.46	S/L	5.0
7568	Pulsar Transducer	10/01/09	433.12	0.00c	0.00	0.00	21.66	21.66	411.46	S/L	5.0
7569	Ultra Twin Intergrator	10/01/09	1,344.46	0.00c	0.00	0.00	67.22	67.22	1,277.24	S/L	5.0
7571	Flowmeter	6/23/09	3,071.54	0.00c	0.00	0.00	307.15	307.15	2,764.39	S/L	5.0
7583	Fire Alarm System	10/01/09	2,872.07	0.00c	0.00	0.00	71.80	71.80	2,800.27	S/L	10.0
7584	Fire Alarm System	10/01/09	2,872.07	0.00c	0.00	0.00	71.80	71.80	2,800.27	S/L	10.0
7585	Fire Alarm System	10/01/09	2,872.00	0.00c	0.00	0.00	71.80	71.80	2,800.20	S/L	10.0
7586	Fire Alarm System	10/01/09	2,872.07	0.00c	0.00	0.00	71.80	71.80	2,800.27	S/L	10.0
7587	Fire Alarm System	10/01/09	2,872.07	0.00c	0.00	0.00	71.80	71.80	2,800.27	S/L	10.0
7588	Fire Alarm System	10/01/09	2,872.07	0.00c	0.00	0.00	71.80	71.80	2,800.27	S/L	10.0
7589	Fire Alarm Systems	10/01/09	1,917.95	0.00c	0.00	0.00	47.95	47.95	1,870.00	S/L	10.0
7590	Fire Alarm System	10/01/09	2,872.07	0.00c	0.00	0.00	71.80	71.80	2,800.27	S/L	10.0
7591	Fire Alarm System	10/01/09	2,872.04	0.00c	0.00	0.00	71.80	71.80	2,800.24	S/L	10.0
7592	Senorex Ph Meter	10/29/09	511.10	0.00c	0.00	0.00	17.04	17.04	494.06	S/L	5.0
7593	Senorex Ph Meter	10/29/09	511.10	0.00c	0.00	0.00	17.04	17.04	494.06	S/L	5.0
7594	Senorex Ph Meter	10/29/09	511.10	0.00c	0.00	0.00	17.04	17.04	494.06	S/L	5.0
7595	Senorex Ph Meter	10/29/09	510.10	0.00c	0.00	0.00	17.00	17.00	493.10	S/L	5.0
7596	Senorex Ph Meter	10/29/09	511.10	0.00c	0.00	0.00	17.04	17.04	494.06	S/L	5.0
7597	Senorex Ph Meter	10/29/09	511.09	0.00c	0.00	0.00	17.04	17.04	494.05	S/L	5.0
7598	Senorex Ph Meter	10/29/09	511.09	0.00c	0.00	0.00	17.04	17.04	494.05	S/L	5.0
7599	Senorex Ph Meter	10/29/09	511.09	0.00c	0.00	0.00	17.04	17.04	494.05	S/L	5.0
7600	Senorex Ph Meter	10/29/09	511.09	0.00c	0.00	0.00	17.04	17.04	494.05	S/L	5.0
7601	Senorex Ph Meter	10/29/09	511.09	0.00c	0.00	0.00	17.04	17.04	494.05	S/L	5.0
7616	Data Board	10/30/09	7,583.71	0.00c	0.00	0.00	252.79	252.79	7,330.92	S/L	5.0
7700	UV TMTP	7/01/09	1,513,912.21	0.00c	0.00	0.00	30,278.24	30,278.24	1,483,633.97	S/L	25.0
7766	1720E Sensor	9/23/09	3,074.21	0.00c	0.00	0.00	153.71	153.71	2,920.50	S/L	5.0
7778	Pulsar Transducer	10/01/09	433.12	0.00c	0.00	0.00	21.66	21.66	411.46	S/L	5.0
31045	Misc. Equipment	6/30/99	18.12	0.00	0.00	18.12	0.00	18.12	0.00	S/L	3.0
31129	Computer in TMTP	5/30/99	1,000.00	0.00	0.00	958.33	41.67	1,000.00	0.00	S/L	10.0
31130	Sunp Pump Control Panels	5/30/99	2,142.90	0.00	0.00	2,053.61	89.29	2,142.90	0.00	S/L	10.0
31131	Chem Valve Control Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31132	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0001-000 (continued)</b>											
31133	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31134	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31135	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31136	Chem Valve Cont. Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31137	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31138	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31139	Chem Valve Cont. Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31140	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31141	Chem Valve Cont. Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31142	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31143	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31144	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31145	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31146	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31147	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31148	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31149	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31150	Chem Valve Cont. Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31151	Chem Valve Cont. Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31152	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31153	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31154	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31155	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31156	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31157	Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	752.96	32.75	785.71	0.00	S/L	10.0
31158	Chem Valve Cont Panels	5/30/99	785.83	0.00	0.00	753.06	32.77	785.83	0.00	S/L	10.0
31159	Sump Pump	5/30/99	928.58	0.00	0.00	571.76	40.37	612.13	316.45	S/L	23.0
31164	Residuals Process Upgrade	6/30/99	222,074.36	0.00	0.00	101,784.10	7,402.48	109,186.58	112,887.78	S/L	30.0
31268	Spectrometer	7/07/00	56,406.50	0.00	0.00	56,406.50	0.00	56,406.50	0.00	S/L	5.0
31269	Aquatek	9/05/00	5,651.00	0.00	0.00	5,651.00	0.00	5,651.00	0.00	S/L	5.0
31275	Chlorine Analyer	11/02/01	2,500.40	0.00	0.00	2,500.40	0.00	2,500.40	0.00	S/L	5.0
31289	Miscellaneous Equipment	6/30/03	10,419.93	0.00	0.00	9,725.28	347.33	10,072.61	347.32	S/L	30.0
31307	Misc Equipement	6/30/04	448.60	0.00	0.00	328.97	14.95	343.92	104.68	S/L	30.0
31331	Dudley MCC Replacement	11/01/05	46,069.24	0.00	0.00	11,517.30	1,535.64	13,052.94	33,016.30	S/L	30.0
31332	Security Camera	12/01/05	876.69	0.00	0.00	876.69	0.00	876.69	0.00	S/L	3.0
31333	Pipes LRPS Pump	12/01/05	912.00	0.00	0.00	220.40	30.40	250.80	661.20	S/L	30.0
31369	Baffling System	12/01/06	7,121.79	0.00	0.00	457.83	237.39	695.22	6,426.57	S/L	30.0
31370	WQ Monitor mag meter	2/01/06	5,777.50	0.00	0.00	3,370.21	1,155.50	4,525.71	1,251.79	S/L	5.0
31371	PH HFS Meter	2/01/06	905.00	0.00	0.00	527.92	181.00	708.92	196.08	S/L	5.0
31372	Claval Switch	3/01/06	2,000.00	0.00	0.00	1,133.33	400.00	1,533.33	466.67	S/L	5.0
31373	Butterfly Valve	4/01/06	1,466.00	0.00	0.00	122.17	48.87	171.04	1,294.96	S/L	30.0
31374	Ethernet Comm.	4/05/06	3,604.83	0.00	0.00	1,982.66	720.97	2,703.63	901.20	S/L	5.0
31375	SCADA Equip	11/28/06	7,400.00	0.00	0.00	3,083.33	1,480.00	4,563.33	2,836.67	S/L	5.0
31383	FTTP Tube Settlers	7/01/06	637,274.09	0.00	0.00	37,174.32	21,242.47	58,416.79	578,857.30	S/L	30.0
	<b>320-0001-000</b>		<u>11,786,024.70</u>	<u>0.00</u> c	<u>0.00</u>	<u>4,039,507.50</u>	<u>383,597.34</u>	<u>4,423,104.84</u>	<u>7,362,919.86</u>		

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0002-000</b>											
4778	Watertreatment Equipment	6/13/02	978.28	0.00	0.00	978.28	0.00	978.28	0.00	S/L	23.0
4779	Watertreatment Equipment	6/13/02	14,893.24	0.00	0.00	14,893.24	0.00	14,893.24	0.00	S/L	5.0
4780	Watertreatment Equipment	6/13/02	3,052.50	0.00	0.00	3,052.50	0.00	3,052.50	0.00	S/L	5.0
4781	Watertreatment Equipment	6/13/02	256.68	0.00	0.00	256.68	0.00	256.68	0.00	S/L	5.0
4782	Watertreatment Equipment	6/13/02	343.72	0.00	0.00	343.72	0.00	343.72	0.00	S/L	5.0
4783	Watertreatment Equipment	6/13/02	20,434.08	0.00	0.00	20,434.08	0.00	20,434.08	0.00	S/L	5.0
4784	Watertreatment Equipment	6/13/02	4,259.16	0.00	0.00	4,259.16	0.00	4,259.16	0.00	S/L	5.0
4785	Watertreatment Equipment	6/13/02	735.84	0.00	0.00	735.84	0.00	735.84	0.00	S/L	5.0
4786	Watertreatment Equipment	6/13/02	10,270.77	0.00	0.00	10,270.77	0.00	10,270.77	0.00	S/L	5.0
4787	Watertreatment Equipment	6/13/02	49.68	0.00	0.00	48.39	1.29	49.68	0.00	S/L	23.0
4788	Watertreatment Equipment	6/13/02	1,301.64	0.00	0.00	1,094.81	56.59	1,151.40	150.24	S/L	23.0
4789	Watertreatment Equipment	6/13/02	309.88	0.00	0.00	309.88	0.00	309.88	0.00	S/L	23.0
4790	Watertreatment Equipment	6/13/02	1,291.52	0.00	0.00	1,291.52	0.00	1,291.52	0.00	S/L	5.0
4791	Watertreatment Equipment	6/13/02	2,624.52	0.00	0.00	1,945.83	114.11	2,059.94	564.58	S/L	23.0
4792	Watertreatment Equipment	6/13/02	1,158.20	0.00	0.00	1,158.20	0.00	1,158.20	0.00	S/L	5.0
4793	Watertreatment Equipment	6/13/02	1,269.68	0.00	0.00	1,269.68	0.00	1,269.68	0.00	S/L	5.0
4794	Watertreatment Equipment	6/13/02	109.40	0.00	0.00	109.40	0.00	109.40	0.00	S/L	1.0
4795	Watertreatment Equipment	6/13/02	1,321.32	0.00	0.00	1,321.32	0.00	1,321.32	0.00	S/L	5.0
4796	Watertreatment Equipment	6/13/02	29.04	0.00	0.00	29.04	0.00	29.04	0.00	S/L	5.0
4797	Watertreatment Equipment	6/13/02	104.76	0.00	0.00	104.76	0.00	104.76	0.00	S/L	5.0
4798	Watertreatment Equipment	6/13/02	224.52	0.00	0.00	224.52	0.00	224.52	0.00	S/L	5.0
4799	Watertreatment Equipment	6/13/02	5,942.24	0.00	0.00	5,942.24	0.00	5,942.24	0.00	S/L	5.0
4800	Watertreatment Equipment	6/13/02	639.52	0.00	0.00	639.52	0.00	639.52	0.00	S/L	1.0
4801	Watertreatment Equipment	6/13/02	22,764.64	0.00	0.00	16,877.59	989.77	17,867.36	4,897.28	S/L	23.0
4802	Watertreatment Equipment	6/13/02	1,312.48	0.00	0.00	973.06	57.06	1,030.12	282.36	S/L	23.0
4803	Watertreatment Equipment	6/13/02	7,124.52	0.00	0.00	5,282.11	309.76	5,591.87	1,532.65	S/L	23.0
4804	Watertreatment Equipment	6/13/02	1,009.36	0.00	0.00	748.34	43.89	792.23	217.13	S/L	23.0
4805	Watertreatment Equipment	6/13/02	78.44	0.00	0.00	78.44	0.00	78.44	0.00	S/L	1.0
4806	Watertreatment Equipment	6/13/02	822.31	0.00	0.00	822.31	0.00	822.31	0.00	S/L	4.0
4807	Watertreatment Equipment	6/13/02	712.39	0.00	0.00	712.39	0.00	712.39	0.00	S/L	4.0
4808	Watertreatment Equipment	6/13/02	939.67	0.00	0.00	939.67	0.00	939.67	0.00	S/L	4.0
4809	Watertreatment Equipment	6/13/02	348.65	0.00	0.00	348.65	0.00	348.65	0.00	S/L	5.0
4810	Watertreatment Equipment	6/13/02	1,120.03	0.00	0.00	1,090.94	29.09	1,120.03	0.00	S/L	23.0
4811	Watertreatment Equipment	6/13/02	1,599.11	0.00	0.00	1,557.60	41.51	1,599.11	0.00	S/L	23.0
4812	Watertreatment Equipment	6/13/02	2,226.45	0.00	0.00	2,168.61	57.84	2,226.45	0.00	S/L	23.0
4813	Watertreatment Equipment	6/13/02	2,237.36	0.00	0.00	1,485.29	97.28	1,582.57	654.79	S/L	23.0
4814	Watertreatment Equipment	6/13/02	6,183.99	0.00	0.00	3,146.13	268.87	3,415.00	2,768.99	S/L	23.0
4815	Watertreatment Equipment	6/13/02	3,907.51	0.00	0.00	1,848.13	169.89	2,018.02	1,889.49	S/L	23.0
4816	Watertreatment Equipment	6/13/02	8,779.12	0.00	0.00	6,508.79	381.70	6,890.49	1,888.63	S/L	23.0
4817	Watertreatment Equipment	6/13/02	3,543.00	0.00	0.00	3,543.00	0.00	3,543.00	0.00	S/L	5.0
4818	Watertreatment Equipment	6/13/02	4,750.21	0.00	0.00	4,750.21	0.00	4,750.21	0.00	S/L	5.0
4819	Watertreatment Equipment	6/13/02	444.64	0.00	0.00	329.65	19.33	348.98	95.66	S/L	23.0
4820	Watertreatment Equipment	6/13/02	801.18	0.00	0.00	181.90	27.63	209.53	591.65	S/L	29.0
4821	Watertreatment Equipment	6/13/02	592.63	0.00	0.00	592.63	0.00	592.63	0.00	S/L	4.0
4822	Watertreatment Equipment	6/13/02	384.85	0.00	0.00	384.85	0.00	384.85	0.00	S/L	5.0
4823	Watertreatment Equipment	6/13/02	6,603.90	0.00	0.00	6,603.90	0.00	6,603.90	0.00	S/L	1.0
4824	Watertreatment Equipment	6/13/02	423.52	0.00	0.00	423.52	0.00	423.52	0.00	S/L	2.0
4825	Watertreatment Equipment	6/13/02	86.92	0.00	0.00	86.92	0.00	86.92	0.00	S/L	6.0
4826	Watertreatment Equipment	6/13/02	219.69	0.00	0.00	184.76	9.55	194.31	25.38	S/L	23.0

**Tax Asset Detail 1/01/09 - 12/31/09**

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 320-0002-000 (continued)</b>											
4827	Watertreatment Equipment	6/13/02	32,038.55	0.00	0.00	10,337.09	1,392.98	11,730.07	20,308.48	S/L	23.0
4828	Watertreatment Equipment	6/13/02	4,121.25	0.00	0.00	2,735.90	179.18	2,915.08	1,206.17	S/L	23.0
4829	Watertreatment Equipment	6/13/02	1,370.68	0.00	0.00	1,370.68	0.00	1,370.68	0.00	S/L	4.0
4830	Watertreatment Equipment	6/13/02	1,643.05	0.00	0.00	1,643.05	0.00	1,643.05	0.00	S/L	4.0
	<b>320-0002-000</b>		<b>189,790.29</b>	<b>0.00c</b>	<b>0.00</b>	<b>148,469.49</b>	<b>4,247.32</b>	<b>152,716.81</b>	<b>37,073.48</b>		
<b>Group: 330-0001-000</b>											
426	BARRINGTON STORAGE IM. T/	1/01/59	190,000.00	0.00	0.00	103,725.09	6,551.72	110,276.81	79,723.19	S/L	29.0
427	5 M.G. GROUND STORAGE TAN	1/01/65	250,000.00	0.00	0.00	136,480.37	8,620.69	145,101.06	104,898.94	S/L	29.0
428	5 M.G. GROUND STORAGE TAN	7/01/86	15,600.00	0.00	0.00	6,127.93	537.93	6,665.86	8,934.14	S/L	29.0
429	KENTON LANDS STORAGE 1/2 I	1/01/59	100,000.00	0.00	0.00	54,592.20	3,448.28	58,040.48	41,959.52	S/L	29.0
430	INDUST. PK STORAGE 1/2 M.TA	1/01/83	108,432.92	0.00	0.00	59,196.19	3,739.07	62,935.26	45,497.66	S/L	29.0
431	1 MG TANK INDEPENDENCE	1/01/83	747,634.45	0.00	0.00	408,150.18	25,780.50	433,930.68	313,703.77	S/L	29.0
432	1 MG TANK INDEPENDENCE	7/01/84	1,724.00	0.00	0.00	734.61	59.45	794.06	929.94	S/L	29.0
433	1 MG TANK INDEPENDENCE	11/21/95	6,900.00	0.00	0.00	1,630.85	237.93	1,868.78	5,031.22	S/L	29.0
434	5 MG TANK DUDLEY	2/01/91	816,768.09	0.00	0.00	258,447.62	28,164.42	286,612.04	530,156.05	S/L	29.0
435	CAPITALIZED INTEREST	2/01/91	48,410.85	0.00	0.00	15,318.55	1,669.34	16,987.89	31,422.96	S/L	29.0
436	5 MG TANK DUDLEY	6/30/93	21.71	0.00	0.00	21.71	0.00	21.71	0.00	S/L	1.0
437	2 MG TANK DEVON	9/01/91	1,774,103.01	0.00	0.00	544,126.18	61,175.97	605,302.15	1,168,800.86	S/L	29.0
438	CAPITALIZED INTEREST	9/01/91	106,655.34	0.00	0.00	32,711.74	3,677.77	36,389.51	70,265.83	S/L	29.0
439	2 MG DEVON	11/21/95	6,900.00	0.00	0.00	1,630.85	237.93	1,868.78	5,031.22	S/L	29.0
440	BROMLEY STORAGE TRANS &	1/01/59	358,000.00	0.00	0.00	195,440.02	12,344.83	207,784.85	150,215.15	S/L	29.0
441	IDA SPENCE STORAGE TANK	1/01/59	100,000.00	0.00	0.00	54,592.25	3,448.28	58,040.53	41,959.47	S/L	29.0
442	DEVOU PARK STORAGE TANK	1/01/59	180,000.00	0.00	0.00	98,265.90	6,206.90	104,472.80	75,527.20	S/L	29.0
443	DEVOU PARK STORAGE	11/21/95	6,900.00	0.00	0.00	1,630.85	237.93	1,868.78	5,031.22	S/L	29.0
444	CC Tanks & Standpipes	1/01/97	2,622,690.84	0.00	0.00	1,223,674.64	90,437.62	1,314,112.26	1,308,578.58	S/L	29.0
31433	South Campbell Tank Woeste	7/01/08	2,142,939.04	0.00	0.00	22,044.71	47,620.87	69,665.58	2,073,273.46	S/L	45.0
	<b>330-0001-000</b>		<b>9,583,680.25</b>	<b>0.00c</b>	<b>0.00</b>	<b>3,218,542.44</b>	<b>304,197.43</b>	<b>3,522,739.87</b>	<b>6,060,940.38</b>		
<b>Group: 330-0003-000</b>											
31291	Standpipe - Taylor Mill	4/01/04	60,000.00	0.00	0.00	5,818.97	2,068.97	7,887.94	52,112.06	S/L	29.0
	<b>330-0003-000</b>		<b>60,000.00</b>	<b>0.00c</b>	<b>0.00</b>	<b>5,818.97</b>	<b>2,068.97</b>	<b>7,887.94</b>	<b>52,112.06</b>		
<b>Group: 331-0001-000</b>											
445	1ST ZONE TRANSM MAIN TRAF	1/01/59	352,661.10	0.00	0.00	120,492.12	6,080.36	126,572.48	226,088.62	S/L	58.0
446	1ST ZONE TRANSM MAIN TRAF	1/01/60	5,295.90	0.00	0.00	5,295.90	0.00	5,295.90	0.00	S/L	58.0
447	1ST ZONE TRANSM MAIN TRAF	1/01/61	4,629.80	0.00	0.00	4,629.80	0.00	4,629.80	0.00	S/L	58.0
448	1ST ZONE TRANSM MAIN TRAF	1/01/62	3,518.00	0.00	0.00	1,668.74	60.66	1,729.40	1,788.60	S/L	58.0
449	1ST ZONE TRANSM MAIN TRAF	1/01/63	10,004.70	0.00	0.00	6,143.95	172.49	6,316.44	3,688.26	S/L	58.0
450	1ST ZONE TRANSM MAIN TRAF	1/01/64	39,348.00	0.00	0.00	14,022.45	678.41	14,700.86	24,647.14	S/L	58.0
451	1ST ZONE TRANSM MAIN TRAF	1/01/65	10,961.80	0.00	0.00	6,851.74	189.00	7,040.74	3,921.06	S/L	58.0
452	1ST ZONE TRANSM MAIN TRAF	1/01/66	13,488.80	0.00	0.00	10,162.94	232.57	10,395.51	3,093.29	S/L	58.0
453	1ST ZONE TRANSM MAIN TRAF	1/01/67	65,456.00	0.00	0.00	19,779.87	1,128.55	20,908.42	44,547.58	S/L	58.0
454	1ST ZONE TRANSM MAIN TRAF	1/01/68	68,727.00	0.00	0.00	20,552.10	1,184.95	21,737.05	46,989.95	S/L	58.0



Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 331-0001-000 (continued)</b>											
455	1ST ZONE TRANSM MAIN TRAI	1/01/69	21,021.00	0.00	0.00	8,486.39	362.43	8,848.82	12,172.18	S/L	58.0
456	1ST ZONE TRANSM MAIN TRAI	1/01/70	20,981.00	0.00	0.00	8,266.10	361.74	8,627.84	12,353.16	S/L	58.0
457	1ST ZONE TRANSM MAIN TRAI	1/01/71	25,770.00	0.00	0.00	9,891.71	444.31	10,336.02	15,433.98	S/L	58.0
458	1ST ZONE TRANSM MAIN TRAI	1/01/72	127,148.00	0.00	0.00	40,222.67	2,192.21	42,414.88	84,733.12	S/L	58.0
459	1ST ZONE TRANSM MAIN TRAI	1/01/73	16,997.00	0.00	0.00	6,185.85	293.05	6,478.90	10,518.10	S/L	58.0
460	1ST ZONE TRANSM MAIN TRAI	1/01/74	145,639.00	0.00	0.00	44,617.74	2,511.02	47,128.76	98,510.24	S/L	58.0
461	1ST ZONE TRANSM MAIN TRAI	1/01/75	142,850.30	0.00	0.00	52,181.32	2,462.94	54,644.26	88,206.04	S/L	58.0
462	1ST ZONE TRANSM MAIN TRAI	1/01/76	3,200.00	0.00	0.00	1,069.29	55.17	1,124.46	2,075.54	S/L	58.0
463	1ST ZONE TRANSM MAIN TRAI	1/01/77	16,871.00	0.00	0.00	5,462.12	290.88	5,753.00	11,118.00	S/L	58.0
464	1ST ZONE TRANSM MAIN TRAI	1/01/78	23,525.60	0.00	0.00	12,559.77	405.61	12,965.38	10,560.22	S/L	58.0
465	1ST ZONE TRANSM MAIN TRAI	1/01/79	19,521.00	0.00	0.00	5,932.13	336.57	6,268.70	13,252.30	S/L	58.0
466	1ST ZONE TRANSM MAIN TRAI	1/01/80	45,692.00	0.00	0.00	13,426.79	787.79	14,214.58	31,477.42	S/L	58.0
467	1ST ZONE TRANSM MAIN TRAI	1/01/83	14,380.49	0.00	0.00	3,794.50	247.94	4,042.44	10,338.05	S/L	58.0
468	1ST ZONE TRANSM MAIN TRAI	11/01/91	132,519.53	0.00	0.00	23,922.97	2,284.82	26,207.79	106,311.74	S/L	58.0
469	1ST ZONE TRANSM MAIN TRAI	11/01/91	8,187.04	0.00	0.00	1,478.01	141.16	1,619.17	6,567.87	S/L	58.0
470	1ST ZONE TRANSM MAIN TRAI	1/01/91	214,102.09	0.00	0.00	40,434.84	3,691.42	44,126.26	169,975.83	S/L	58.0
471	CAPITALIZED INTEREST	1/01/91	13,463.62	0.00	0.00	2,542.77	232.13	2,774.90	10,688.72	S/L	58.0
472	Mains in Service 1998 All Zones	6/30/98	4,875,782.55	0.00	0.00	552,280.69	84,065.22	636,345.91	4,239,436.64	S/L	58.0
473	Mains Contributed by Contractors	6/30/98	1,114,116.00	0.00	0.00	126,196.13	19,208.90	145,405.03	968,710.97	S/L	58.0
474	2ND ZONE TRANSM MAIN TRA	1/01/81	2,547,602.94	0.00	0.00	1,038,196.34	43,924.19	1,082,120.53	1,465,482.41	S/L	58.0
475	2ND ZONE TRANSM MAIN TRA	7/01/85	4,845.54	0.00	0.00	1,181.57	83.54	1,265.11	3,580.43	S/L	58.0
476	TURKEYFOOT 36 MAIN	7/01/86	777,681.14	0.00	0.00	181,866.68	13,408.30	195,274.98	582,406.16	S/L	58.0
477	TURKEYFOOT 36 MAIN	7/01/86	277.93	0.00	0.00	65.04	4.79	69.83	208.10	S/L	58.0
478	TURKEYFOOT 36 MAIN	7/01/87	18,917.50	0.00	0.00	4,234.87	326.16	4,561.03	14,356.47	S/L	58.0
479	2ND ZONE TRANSM MAIN TRA	7/01/87	1,550,973.58	0.00	0.00	347,197.15	26,740.92	373,938.07	1,177,035.51	S/L	58.0
480	2ND ZONE TRANSM MAIN TRA	7/01/87	650,802.36	0.00	0.00	145,686.98	11,220.73	156,907.71	493,894.65	S/L	58.0
481	2ND ZONE TRANSM MAIN TRA	2/15/90	7,276.93	0.00	0.00	1,440.94	125.46	1,566.40	5,710.53	S/L	58.0
482	36 MAIN TM TO DUDLEY (A1)	1/01/90	653,806.02	0.00	0.00	130,014.24	11,272.52	141,286.76	512,519.26	S/L	58.0
483	36 MAIN TM TO DUDLEY (A2)	1/01/90	815,567.47	0.00	0.00	162,181.81	14,061.51	176,243.32	639,324.15	S/L	58.0
484	30 MAIN KENTON LAND TO BC	1/01/90	1,541,749.19	0.00	0.00	306,588.38	26,581.88	333,170.26	1,208,578.93	S/L	58.0
485	ERLANGER MAIN	11/19/91	13,309.40	0.00	0.00	2,391.60	229.47	2,621.07	10,688.33	S/L	58.0
486	36 MAIN DIXIE HWY CROSSIN	11/01/89	270,851.69	0.00	0.00	51,152.46	4,669.86	55,822.32	215,029.37	S/L	58.0
487	CAPITALIZED INTEREST	11/01/89	17,089.39	0.00	0.00	3,607.83	294.64	3,902.47	13,186.92	S/L	58.0
488	36 MAIN KENTON LANDS ROA	4/01/90	756,245.72	0.00	0.00	142,822.78	13,038.72	155,861.50	600,384.22	S/L	58.0
489	CAPITALIZED INTEREST	11/01/89	47,715.34	0.00	0.00	9,011.35	822.68	9,834.03	37,881.31	S/L	58.0
490	36 MAIN KENTON LANDS TO E	3/01/91	657,961.36	0.00	0.00	123,164.29	11,344.16	134,508.45	523,452.91	S/L	58.0
491	24 TRANSM MAIN BOONE CTY	8/01/89	604,898.36	0.00	0.00	114,239.54	10,429.28	124,668.82	480,229.54	S/L	58.0
492	AMSTERDAM ROAD	5/01/89	160,610.24	0.00	0.00	30,332.52	2,769.14	33,101.66	127,508.58	S/L	58.0
493	CAPITALIZED INTEREST	11/01/89	37,960.78	0.00	0.00	7,169.15	654.50	7,823.65	30,137.13	S/L	58.0
494	CAPITALIZED INTEREST	11/01/89	38,274.82	0.00	0.00	7,228.42	659.91	7,888.33	30,386.49	S/L	58.0
495	DONALDSON ROAD	1/31/92	30,913.00	0.00	0.00	5,502.96	532.98	6,035.94	24,877.06	S/L	58.0
496	KY17 TO I-275	1/01/92	12,567.50	0.00	0.00	2,247.72	216.68	2,464.40	10,103.10	S/L	58.0
497	1-75 RELOCATION	1/01/92	8,483.90	0.00	0.00	1,517.47	146.27	1,663.74	6,820.16	S/L	58.0
498	ERLANGER-CRESCENT SPRING	1/01/92	3,835.72	0.00	0.00	685.97	66.13	752.10	3,083.62	S/L	58.0
499	THOMAS MORE	1/01/92	6,125.00	0.00	0.00	1,095.52	105.60	1,201.12	4,923.88	S/L	58.0
500	HOUSTIN ROAD	1/01/92	5,372.00	0.00	0.00	960.78	92.62	1,053.40	4,318.60	S/L	58.0
501	CAPITALIZED INTEREST	1/01/92	298.40	0.00	0.00	53.30	5.14	58.44	239.96	S/L	58.0
502	UPGRADE ERL/CS ROAD	5/18/93	56,015.00	0.00	0.00	9,236.03	965.78	10,201.81	45,813.19	S/L	58.0
503	CITY OF FT MITCHELL, KY	1/18/94	501.38	0.00	0.00	79.25	8.64	87.89	413.49	S/L	58.0

**Tax Asset Detail 1/01/09 - 12/31/09**

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 331-0001-000 (continued)</b>											
504	PRICE & COWIE	11/16/94	2,402,037.66	0.00	0.00	359,891.37	41,414.44	401,305.81	2,000,731.85	S/L	58.0
505	HIGHLAND AVE RELOCATION	1/01/94	467,710.29	0.00	0.00	74,204.87	8,063.97	82,268.84	385,441.45	S/L	58.0
506	FIDELITY EXPANSION	12/31/94	257,031.44	0.00	0.00	38,190.33	4,431.58	42,621.91	214,409.53	S/L	58.0
507	GEISEN TIE-IN	6/30/95	8,967.89	0.00	0.00	1,287.49	154.62	1,442.11	7,525.78	S/L	58.0
508	CAPITAL DEV. PTSHP. - UPGRA	8/15/95	2,680.00	0.00	0.00	381.36	46.21	427.57	2,252.43	S/L	58.0
509	DEER CHASE MAIN	11/21/95	147,695.82	0.00	0.00	20,616.62	2,546.48	23,163.10	124,532.72	S/L	58.0
510	HIGHLAND AVENUE RELOCAT	4/18/95	30,081.60	0.00	0.00	4,379.63	518.65	4,898.28	25,183.32	S/L	58.0
511	ST JOSEPH LAND IMPROV	2/20/96	1,541.74	0.00	0.00	211.30	26.58	237.88	1,303.86	S/L	58.0
512	EMPIRE DR OUTLET	3/20/96	14,000.00	0.00	0.00	1,907.78	241.38	2,149.16	11,850.84	S/L	58.0
513	EMPIRE DRIVE	5/21/96	3,151.00	0.00	0.00	424.03	54.33	478.36	2,672.64	S/L	58.0
514	ZONE 2 TRANS MAINS TD	6/30/96	71,645.89	0.00	0.00	9,561.77	1,235.27	10,797.04	60,848.85	S/L	58.0
515	Zone 2 Trans Mains TD	9/30/97	135,159.58	0.00	0.00	16,330.70	2,330.34	18,661.04	116,498.54	S/L	58.0
516	3RD ZONE TRANSM MAIN TRA	1/01/59	659,521.68	0.00	0.00	228,705.26	11,371.06	240,076.32	419,445.36	S/L	58.0
517	3RD ZONE TRANSM MAIN TRA	1/01/60	10,657.00	0.00	0.00	5,261.70	183.74	5,445.44	5,211.56	S/L	58.0
518	3RD ZONE TRANSM MAIN TRA	1/01/61	9,316.00	0.00	0.00	4,507.50	160.62	4,668.12	4,647.88	S/L	58.0
519	3RD ZONE TRANSM MAIN TRA	1/01/62	708.00	0.00	0.00	336.25	12.21	348.46	359.54	S/L	58.0
520	3RD ZONE TRANSM MAIN TRA	1/01/63	20,132.00	0.00	0.00	9,339.26	347.10	9,686.36	10,445.64	S/L	58.0
521	3RD ZONE TRANSM MAIN TRA	1/01/64	7,918.00	0.00	0.00	3,593.64	136.52	3,730.16	4,187.84	S/L	58.0
522	3RD ZONE TRANSM MAIN TRA	1/01/65	22,058.00	0.00	0.00	9,789.91	380.31	10,170.22	11,887.78	S/L	58.0
523	3RD ZONE TRANSM MAIN TRA	1/01/66	27,143.00	0.00	0.00	11,776.14	467.98	12,244.12	14,898.88	S/L	58.0
524	3RD ZONE TRANSM MAIN TRA	1/01/67	13,171.00	0.00	0.00	5,583.41	227.09	5,810.50	7,360.50	S/L	58.0
525	3RD ZONE TRANSM MAIN TRA	1/01/68	13,829.00	0.00	0.00	5,723.79	238.43	5,962.22	7,866.78	S/L	58.0
526	3RD ZONE TRANSM MAIN TRA	1/01/69	4,230.00	0.00	0.00	1,708.01	72.93	1,780.94	2,449.06	S/L	58.0
527	3RD ZONE TRANSM MAIN TRA	1/01/70	4,222.00	0.00	0.00	1,662.95	72.79	1,735.74	2,486.26	S/L	58.0
528	3RD ZONE TRANSM MAIN TRA	1/01/71	5,186.00	0.00	0.00	1,990.37	89.41	2,079.78	3,106.22	S/L	58.0
529	3RD ZONE TRANSM MAIN TRA	1/01/72	25,585.00	0.00	0.00	9,564.80	441.12	10,005.92	15,579.08	S/L	58.0
530	3RD ZONE TRANSM MAIN TRA	1/01/73	3,420.00	0.00	0.00	1,244.37	58.97	1,303.34	2,116.66	S/L	58.0
531	3RD ZONE TRANSM MAIN TRA	1/01/74	29,306.00	0.00	0.00	10,370.08	505.28	10,875.36	18,430.64	S/L	58.0
532	3RD ZONE TRANSM MAIN TRA	1/01/75	71,986.00	0.00	0.00	24,753.10	1,241.14	25,994.24	45,991.76	S/L	58.0
533	3RD ZONE TRANSM MAIN TRA	1/01/76	644.00	0.00	0.00	215.78	11.10	226.88	417.12	S/L	58.0
534	3RD ZONE TRANSM MAIN TRA	1/01/77	3,395.00	0.00	0.00	1,098.77	58.53	1,157.30	2,237.70	S/L	58.0
535	3RD ZONE TRANSM MAIN TRA	1/01/78	47,339.00	0.00	0.00	14,858.03	816.19	15,674.22	31,664.78	S/L	58.0
536	3RD ZONE TRANSM MAIN TRA	1/01/79	3,925.00	0.00	0.00	1,193.07	67.67	1,260.74	2,664.26	S/L	58.0
537	3RD ZONE TRANSM MAIN TRA	1/01/80	9,194.00	0.00	0.00	2,701.96	158.52	2,860.48	6,333.52	S/L	58.0
538	3RD ZONE TRANSM MAIN TRA	1/01/82	53,006.00	0.00	0.00	14,515.94	913.90	15,429.84	37,576.16	S/L	58.0
539	3RD ZONE TRANSM MAIN TRA	7/01/87	116,573.02	0.00	0.00	26,095.83	2,009.88	28,105.71	88,467.31	S/L	58.0
540	3RD ZONE TRANSM MAIN TRA	7/01/87	2,540.00	0.00	0.00	578.65	43.79	622.44	1,917.56	S/L	58.0
541	3RD ZONE TRANSM MAIN TRA	4/15/90	16,226.25	0.00	0.00	3,186.12	279.76	3,465.88	12,760.37	S/L	58.0
542	ORPHANAGE & DIXIE	11/03/91	360.90	0.00	0.00	65.22	6.22	71.44	289.46	S/L	58.0
543	DIXIE HWY 1275 TO CLOVER	3/21/91	5,795.16	0.00	0.00	1,080.02	99.92	1,179.94	4,615.22	S/L	58.0
544	DIXIE HWY CLOVER TO ERL	3/19/91	899.06	0.00	0.00	167.52	15.50	183.02	716.04	S/L	58.0
545	DUDLEY ROAD MAIN	1/15/91	995.34	0.00	0.00	187.91	17.16	205.07	790.27	S/L	58.0
546	ORPHANAGE ROAD	6/30/92	70,981.07	0.00	0.00	12,337.00	1,223.81	13,560.81	57,420.26	S/L	58.0
547	3RD ZONE MAIN	4/20/93	22,744.20	0.00	0.00	3,767.98	392.14	4,160.12	18,584.08	S/L	58.0
548	T MORE PARKWAY	4/03/96	7,400.00	0.00	0.00	1,005.59	127.59	1,133.18	6,266.82	S/L	58.0
549	IND BRIDGE	9/17/96	1,841.10	0.00	0.00	241.73	31.74	273.47	1,567.63	S/L	58.0
550	ZONE 3 TRANS MAINS	6/30/96	461,219.20	0.00	0.00	61,553.49	7,952.06	69,505.55	391,713.65	S/L	58.0
551	ZONE 3 TRANS MAINS	6/30/96	30,267.00	0.00	0.00	4,039.40	521.84	4,561.24	25,705.76	S/L	58.0
552	ZONE 3 TRANS MAINS	6/30/96	1,491,179.76	0.00	0.00	199,010.14	25,710.00	224,720.14	1,266,459.62	S/L	58.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 331-0001-000 (continued)</b>											
553	CAPITAL INTEREST	1/01/96	18,799.68	0.00	0.00	2,602.93	324.13	2,927.06	15,872.62	S/L	58.0
554	CAPITAL INTEREST	1/01/96	69,113.61	0.00	0.00	9,569.05	1,191.61	10,760.66	58,352.95	S/L	58.0
555	Cold Spring Ele.- Walton Meter	3/10/97	1,885.00	0.00	0.00	238.39	32.50	270.89	1,614.11	S/L	58.0
556	BASIN AREA ZONE 5 TRANSM I	1/01/59	1,273,599.88	0.00	0.00	422,093.38	21,958.62	444,052.00	829,547.88	S/L	58.0
557	BASIN AREA ZONE 5 TRANSM I	1/01/60	34,056.00	0.00	0.00	16,815.65	587.17	17,402.82	16,653.18	S/L	58.0
558	BASIN AREA ZONE 5 TRANSM I	1/01/61	29,773.00	0.00	0.00	14,406.01	513.33	14,919.34	14,853.66	S/L	58.0
559	BASIN AREA ZONE 5 TRANSM I	1/01/62	2,262.00	0.00	0.00	1,072.56	39.00	1,111.56	1,150.44	S/L	58.0
560	BASIN AREA ZONE 5 TRANSM I	1/01/63	64,337.00	0.00	0.00	29,845.14	1,109.26	30,954.40	33,382.60	S/L	58.0
561	BASIN AREA ZONE 5 TRANSM I	1/01/64	25,303.00	0.00	0.00	11,484.94	436.26	11,921.20	13,381.80	S/L	58.0
562	BASIN AREA ZONE 5 TRANSM I	1/01/65	70,492.00	0.00	0.00	31,286.38	1,215.38	32,501.76	37,990.24	S/L	58.0
563	BASIN AREA ZONE 5 TRANSM I	1/01/66	86,741.00	0.00	0.00	37,634.53	1,495.53	39,130.06	47,610.94	S/L	58.0
564	BASIN AREA ZONE 5 TRANSM I	1/01/67	42,092.00	0.00	0.00	17,843.80	725.72	18,569.52	23,522.48	S/L	58.0
565	BASIN AREA ZONE 5 TRANSM I	1/01/68	44,196.00	0.00	0.00	18,292.40	762.00	19,054.40	25,141.60	S/L	58.0
566	BASIN AREA ZONE 5 TRANSM I	1/01/69	13,518.00	0.00	0.00	5,457.31	233.07	5,690.38	7,827.62	S/L	58.0
567	BASIN AREA ZONE 5 TRANSM I	1/01/70	13,492.00	0.00	0.00	5,315.46	232.62	5,548.08	7,943.92	S/L	58.0
568	BASIN AREA ZONE 5 TRANSM I	1/01/71	16,572.00	0.00	0.00	6,360.72	285.72	6,646.44	9,925.56	S/L	58.0
569	BASIN AREA ZONE 5 TRANSM I	1/01/72	81,764.00	0.00	0.00	30,566.24	1,409.72	31,975.96	49,788.04	S/L	58.0
570	BASIN AREA ZONE 5 TRANSM I	1/01/73	10,930.00	0.00	0.00	3,977.25	188.45	4,165.70	6,764.30	S/L	58.0
571	BASIN AREA ZONE 5 TRANSM I	1/01/74	93,655.00	0.00	0.00	33,140.30	1,614.74	34,755.04	58,899.96	S/L	58.0
572	BASIN AREA ZONE 5 TRANSM I	1/01/75	230,050.00	0.00	0.00	79,104.22	3,966.38	83,070.60	146,979.40	S/L	58.0
573	BASIN AREA ZONE 5 TRANSM I	1/01/76	2,058.00	0.00	0.00	687.76	35.48	723.24	1,334.76	S/L	58.0
574	BASIN AREA ZONE 5 TRANSM I	1/01/77	10,849.00	0.00	0.00	3,512.41	187.05	3,699.46	7,149.54	S/L	58.0
575	BASIN AREA ZONE 5 TRANSM I	1/01/78	151,285.00	0.00	0.00	47,482.24	2,608.36	50,090.60	101,194.40	S/L	58.0
576	BASIN AREA ZONE 5 TRANSM I	1/01/79	12,553.00	0.00	0.00	3,814.47	216.43	4,030.90	8,522.10	S/L	58.0
577	BASIN AREA ZONE 5 TRANSM I	1/01/80	29,383.00	0.00	0.00	8,634.04	506.60	9,140.64	20,242.36	S/L	58.0
578	BASIN AREA ZONE 5 TRANSM I	1/01/82	3,482.00	0.00	0.00	953.31	60.03	1,013.34	2,468.66	S/L	58.0
579	BASIN AREA ZONE 5 TRANSM I	7/01/86	2,699.83	0.00	0.00	631.37	46.55	677.92	2,021.91	S/L	58.0
580	F.T. TRANSMISSION CLEAN & I	7/01/86	215,914.56	0.00	0.00	50,493.34	3,722.66	54,216.00	161,698.56	S/L	58.0
581	BASIN AREA ZONE 5 TRANSM I	7/01/87	28,780.20	0.00	0.00	6,442.67	496.21	6,938.88	21,841.32	S/L	58.0
582	CITY OF WILDER	2/21/89	19,698.64	0.00	0.00	4,081.45	339.63	4,421.08	15,277.56	S/L	58.0
583	WINSTON AVE TO SOUTHERN I	1/01/90	28,781.00	0.00	0.00	5,723.36	496.22	6,219.58	22,561.42	S/L	58.0
584	BASIN AREA ZONE 5 TRANSM I	7/01/91	1,120,075.11	0.00	0.00	205,934.26	19,311.64	225,245.90	894,829.21	S/L	58.0
585	CAPITALIZED INTEREST	7/01/91	68,183.15	0.00	0.00	12,536.01	1,175.57	13,711.58	54,471.57	S/L	58.0
586	LATONIA AVE UNDERPASS	4/08/89	74,731.06	0.00	0.00	14,113.54	1,288.47	15,402.01	59,329.05	S/L	58.0
587	CAPITALIZED INTEREST	1/01/92	120.85	0.00	0.00	21.60	2.08	23.68	97.17	S/L	58.0
588	BASIN AREA ZONE 5	9/30/93	46,449.35	0.00	0.00	7,486.81	800.85	8,287.66	38,161.69	S/L	58.0
589	Ideal Supply Co.	9/30/97	357.93	0.00	0.00	43.29	6.17	49.46	308.47	S/L	58.0
590	IDA SPENCE ZONE 6 TRANS M/	1/01/59	200,000.00	0.00	0.00	70,847.41	3,448.28	74,295.69	125,704.31	S/L	58.0
591	DEYOU PARK ZONE 7 TRANS M	1/01/59	100,000.00	0.00	0.00	35,423.70	1,724.14	37,147.84	62,852.16	S/L	58.0
592	BOONE COUNTY ZONE 8 TRAN	1/01/59	700,000.00	0.00	0.00	247,966.08	12,068.97	260,035.05	439,964.95	S/L	58.0
593	1ST ZONE DISTR MAINS TRAN	1/01/59	22,152.55	0.00	0.00	9,099.34	381.94	9,481.28	12,671.27	S/L	58.0
594	1ST ZONE DISTR MAINS TRAN	1/01/75	151.00	0.00	0.00	56.16	2.60	58.76	92.24	S/L	58.0
595	1ST ZONE DISTR MAINS TRAN	1/01/81	17,605.91	0.00	0.00	4,997.47	303.55	5,301.02	12,304.89	S/L	58.0
596	1ST ZONE DISTR MAINS TRAN	1/01/82	197.00	0.00	0.00	54.00	3.40	57.40	139.60	S/L	58.0
597	HOLDS BRANCH RELOCATION	7/01/86	14,179.86	0.00	0.00	2,536.16	244.48	2,780.64	11,399.22	S/L	58.0
598	EQUIPMENT CONSULTANTS	10/25/91	308.54	0.00	0.00	55.75	5.32	61.07	247.47	S/L	58.0
599	PLEASURE ISLE MAINS	11/01/91	24,434.48	0.00	0.00	4,410.96	421.28	4,832.24	19,602.24	S/L	58.0
600	ZONE 1 DISR MAINS	7/31/96	1,705.20	0.00	0.00	226.07	29.40	255.47	1,449.73	S/L	58.0
601	ZONE 1 DISTR MAINS	8/31/96	24,964.09	0.00	0.00	3,288.92	430.42	3,719.34	21,244.75	S/L	58.0

**Tax Asset Detail 1/01/09 - 12/31/09**

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 331-0001-000 (continued)</b>											
602	CAPITAL INTEREST	1/01/96	1,500.23	0.00	0.00	207.67	25.87	233.54	1,266.69	S/L	58.0
603	2ND ZONE DIST MAINS TRANS	1/01/59	3,937.00	0.00	0.00	1,966.16	67.88	2,034.04	1,902.96	S/L	58.0
604	2ND ZONE DIST MAINS TRANS	1/01/83	6,327.28	0.00	0.00	1,669.81	109.09	1,778.90	4,548.38	S/L	58.0
605	2ND ZONE DIST MAINS TRANS	7/01/84	4,104.60	0.00	0.00	1,042.00	70.77	1,112.77	2,991.83	S/L	58.0
606	2ND ZONE DIST MAINS TRANS	7/01/85	9,420.81	0.00	0.00	2,297.35	162.43	2,459.78	6,961.03	S/L	58.0
607	2ND ZONE DIST MAINS TRANS	7/01/86	4,646.25	0.00	0.00	1,086.52	80.11	1,166.63	3,479.62	S/L	58.0
608	2ND ZONE DIST MAINS TRANS	7/01/87	1,696.34	0.00	0.00	379.65	29.25	408.90	1,287.44	S/L	58.0
609	FESCHER DEVELOPMENT	1/24/89	2,271.00	0.00	0.00	472.44	39.16	511.60	1,759.40	S/L	58.0
610	FESCHER DEVELOPMENT	1/24/89	5,548.50	0.00	0.00	1,154.30	95.66	1,249.96	4,298.54	S/L	58.0
611	FESCHER DEVELOPMENT	1/24/89	3,480.75	0.00	0.00	724.10	60.01	784.11	2,696.64	S/L	58.0
612	ZONE 2 TRANS & DIST MAINS	1/15/90	3,050.00	0.00	0.00	606.55	52.59	659.14	2,390.86	S/L	58.0
613	ZONE 2 TRANS & DIST MAINS	3/15/90	3,087.97	0.00	0.00	608.89	53.24	662.13	2,425.84	S/L	58.0
614	ZONE 2 TRANS & DIST MAINS	4/15/90	54,061.59	0.00	0.00	10,615.46	932.10	11,547.56	42,514.03	S/L	58.0
615	ZONE 2 TRANS & DIST MAINS	5/15/90	39,018.22	0.00	0.00	7,628.95	672.73	8,301.68	30,716.54	S/L	58.0
616	ZONE 2 TRANS & DIST MAINS	6/15/90	26,356.01	0.00	0.00	5,131.23	454.41	5,585.64	20,770.37	S/L	58.0
617	ZONE 2 TRANS & DIST MAINS	7/15/90	20,540.56	0.00	0.00	3,981.94	354.15	4,336.09	16,204.47	S/L	58.0
618	ZONE 2 TRANS & DIST MAINS	8/15/90	23,148.70	0.00	0.00	4,468.34	399.12	4,867.46	18,281.24	S/L	58.0
619	ZONE 2 TRANS & DIST MAINS	9/15/90	7,359.07	0.00	0.00	1,414.28	126.88	1,541.16	5,817.91	S/L	58.0
620	ZONE 2 TRANS & DIST MAINS	10/15/90	25,631.87	0.00	0.00	4,904.89	441.93	5,346.82	20,285.05	S/L	58.0
621	ZONE 2 TRANS & DIST MAINS	12/15/90	797.14	0.00	0.00	151.17	13.74	164.91	632.23	S/L	58.0
622	ZONE 2 DIST MAINS TRANS	6/30/90	3,512.29	0.00	0.00	680.92	60.56	741.48	2,770.81	S/L	58.0
623	ZONE 2 DIST MAINS TRANS	12/15/90	797.14	0.00	0.00	151.17	13.74	164.91	632.23	S/L	58.0
624	DUDLEY CONST	11/19/91	22,800.00	0.00	0.00	4,096.90	393.10	4,490.00	18,310.00	S/L	58.0
625	GENERAL EXCAVATORS	11/30/91	5,682.00	0.00	0.00	1,020.95	97.97	1,118.92	4,563.08	S/L	58.0
626	GENERAL EXCAVATORS	12/17/91	5,974.00	0.00	0.00	1,068.44	103.00	1,171.44	4,802.56	S/L	58.0
627	ZONE 2 DIST MAINS	6/30/91	12,990.97	0.00	0.00	2,388.45	223.98	2,612.43	10,378.54	S/L	58.0
628	ZONE 2 DIST MAINS	8/31/93	4,985.97	0.00	0.00	807.67	85.97	893.64	4,092.33	S/L	58.0
629	ZONE 2 DIST MAINS	10/31/94	2,815.70	0.00	0.00	423.10	48.55	471.65	2,344.05	S/L	58.0
630	ZONE 2 DIST. MAINS	6/30/95	4,278.00	0.00	0.00	614.18	73.76	687.94	3,590.06	S/L	58.0
631	LEATIN RD	3/20/96	38,126.73	0.00	0.00	5,195.67	657.36	5,853.03	32,273.70	S/L	58.0
632	ZONE 2 DISR MAINS	8/22/96	521.76	0.00	0.00	68.87	9.00	77.87	443.89	S/L	58.0
633	ZONE 2 DIST MAINS	3/09/66	11,350.00	0.00	0.00	4,989.84	195.69	5,185.53	6,164.47	S/L	58.0
634	Zone 2 Distr Mains various	6/30/97	9,208.50	0.00	0.00	1,136.11	158.77	1,294.88	7,913.62	S/L	58.0
635	3RD ZONE DISTRIBUTION	7/01/86	4,547.00	0.00	0.00	1,063.37	78.40	1,141.77	3,405.23	S/L	58.0
636	AMERICOAL CORP	5/16/89	2,984.00	0.00	0.00	610.78	51.45	662.23	2,321.77	S/L	58.0
637	3RD ZONE DISTRIB.	6/15/90	3,713.34	0.00	0.00	722.97	64.02	786.99	2,926.35	S/L	58.0
638	3RD ZONE DISTRIB.	8/15/90	16,371.09	0.00	0.00	3,159.94	282.26	3,442.20	12,928.89	S/L	58.0
639	3RD ZONE DISTRIB.	9/15/90	5.90	0.00	0.00	1.14	0.10	1.24	4.66	S/L	58.0
640	3RD ZONE DISTRIB.	10/15/90	2,966.23	0.00	0.00	567.58	51.14	618.72	2,347.51	S/L	58.0
641	PAVING	11/30/91	5,368.30	0.00	0.00	964.71	92.56	1,057.27	4,311.03	S/L	58.0
642	DON STREET MAINS	2/01/91	75,967.25	0.00	0.00	14,283.75	1,309.78	15,593.53	60,373.72	S/L	58.0
643	RIDGEVIEW HEIGHTS MAINS	10/01/89	191,656.91	0.00	0.00	36,195.88	3,304.43	39,500.31	152,156.60	S/L	58.0
644	IND STATION RD MAINS	6/01/91	143,709.57	0.00	0.00	26,541.82	2,477.75	29,019.57	114,690.00	S/L	58.0
645	IND PARK MAINS	6/01/91	31,775.00	0.00	0.00	5,868.55	547.84	6,416.39	25,358.61	S/L	58.0
646	3RD ZONE DISTRIBUTION	2/01/92	131.00	0.00	0.00	23.27	2.26	25.53	105.47	S/L	58.0
647	MAIN EXT TO CODY ROAD	10/04/92	6,214.36	0.00	0.00	1,063.95	107.14	1,171.09	5,043.27	S/L	58.0
648	WARREN ROAD MAIN	6/30/92	22,443.84	0.00	0.00	3,900.96	386.96	4,287.92	18,155.92	S/L	58.0
649	3RD ZONE DISTRIBUTION	12/30/93	925.55	0.00	0.00	146.86	15.96	162.82	762.73	S/L	58.0
650	3RD ZONE DISTRIBUTION	6/30/93	113,694.80	0.00	0.00	18,612.50	1,960.26	20,572.76	93,122.04	S/L	58.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 331-0001-000 (continued)</b>											
651	CITY OF ERLANGER,KY	1/18/94	8,728.38	0.00	0.00	1,380.76	150.49	1,531.25	7,197.13	S/L	58.0
652	J. GEMMER	9/30/95	4,052.55	0.00	0.00	571.46	69.87	641.33	3,411.22	S/L	58.0
653	W.O. PART I - OCT	10/19/95	2,989.36	0.00	0.00	420.06	51.54	471.60	2,517.76	S/L	58.0
654	44 MGO UPGRADE - FTTP	5/02/95	1,907,261.14	0.00	0.00	276,945.63	32,883.81	309,829.44	1,597,431.70	S/L	58.0
655	ZONE 3 DISTR MAINS	2/20/96	38,812.10	0.00	0.00	5,320.09	669.17	5,989.26	32,822.84	S/L	58.0
656	ZONE 3 DISTR MAINS	8/31/96	362.38	0.00	0.00	47.74	6.25	53.99	308.39	S/L	58.0
657	Zone 3 Distr Mains	6/30/97	79,504.43	0.00	0.00	9,808.61	1,370.77	11,179.38	68,325.05	S/L	58.0
658	Contributed Capital	6/30/97	2,048,557.50	0.00	0.00	252,732.94	35,319.96	288,052.90	1,760,504.60	S/L	58.0
659	Capitalized construction Projects	6/30/97	209,635.85	0.00	0.00	25,862.98	3,614.41	29,477.39	180,158.46	S/L	58.0
660	CC Trans & Dist Mains	1/01/97	19,520,048.63	0.00	0.00	6,862,235.54	336,552.56	7,198,788.10	12,321,260.53	S/L	58.0
661	BASIN AREA ZONE 5 DISTRIB M	1/01/59	1,438,660.00	0.00	0.00	461,717.71	24,804.48	486,522.19	952,137.81	S/L	58.0
662	BASIN AREA ZONE 5 DISTRIB M	1/01/82	21,600.00	0.00	0.00	5,915.29	372.41	6,287.70	15,312.30	S/L	58.0
663	BASIN AREA ZONE 5 DISTRIB M	1/01/83	15,841.98	0.00	0.00	4,179.82	273.14	4,452.96	11,389.02	S/L	58.0
664	BASIN AREA ZONE 5 DISTRIB M	7/01/86	4,385.15	0.00	0.00	1,025.43	75.61	1,101.04	3,284.11	S/L	58.0
665	BASIN AREA ZONE 5 DISTRIB M	2/15/90	1,273.04	0.00	0.00	252.11	21.95	274.06	998.98	S/L	58.0
666	BASIN AREA ZONE 5 DISTRIB M	1/15/90	1,273.04	0.00	0.00	253.17	21.95	275.12	997.92	S/L	58.0
667	BASIN AREA ZONE 5 DISTRIB M	3/15/90	81.82	0.00	0.00	16.19	1.41	17.60	64.22	S/L	58.0
668	BASIN AREA ZONE 5 DISTRIB M	4/15/90	7,444.00	0.00	0.00	1,461.65	128.34	1,589.99	5,854.01	S/L	58.0
669	BASIN AREA ZONE 5 DISTRIB M	5/15/90	1,990.13	0.00	0.00	389.08	34.31	423.39	1,566.74	S/L	58.0
670	BASIN AREA ZONE 5 DISTRIB M	6/15/90	6,323.13	0.00	0.00	1,231.05	109.02	1,340.07	4,983.06	S/L	58.0
671	BASIN AREA ZONE 5 DISTRIB M	7/15/90	8,017.68	0.00	0.00	1,554.35	138.24	1,692.59	6,325.09	S/L	58.0
672	BASIN AREA ZONE 5 DISTRIB M	8/15/90	100.00	0.00	0.00	19.30	1.72	21.02	78.98	S/L	58.0
673	BASIN AREA ZONE 5 DISTRIB M	9/15/90	7,091.98	0.00	0.00	1,363.08	122.28	1,485.36	5,606.62	S/L	58.0
674	BASIN AREA ZONE 5 DISTRIB M	10/15/90	27,050.91	0.00	0.00	5,176.38	466.40	5,642.78	21,408.13	S/L	58.0
675	BASIN AREA ZONE 5 DISTRIB M	11/15/90	30,047.97	0.00	0.00	5,724.79	518.07	6,242.86	23,805.11	S/L	58.0
676	BASIN AREA ZONE 5 DISTRIB M	12/15/90	33,653.70	0.00	0.00	6,383.86	580.24	6,964.10	26,689.60	S/L	58.0
677	BASIN AREA ZONE 5 DISTRIB M	6/30/91	113,772.22	0.00	0.00	20,917.81	1,961.59	22,879.40	90,892.82	S/L	58.0
678	WSC PARTS	2/27/92	27.80	0.00	0.00	27.80	0.00	27.80	0.00	200DB	5.0
679	YOKE CONNECTOR	1/01/92	11,276.91	0.00	0.00	2,016.99	194.43	2,211.42	9,065.49	S/L	58.0
680	SUBDISTRICT A	1/01/94	1,353,486.81	0.00	0.00	214,738.10	23,335.98	238,074.08	1,115,412.73	S/L	58.0
681	ZONE 5 DISTRIB MAINS	9/30/96	1,244.34	0.00	0.00	162.91	21.45	184.36	1,059.98	S/L	58.0
682	IDA SPENCE ZONE 6 DIST MAI	1/01/59	60,000.00	0.00	0.00	21,240.54	1,034.48	22,275.02	37,724.98	S/L	58.0
683	IDA SPENCE ZONE 6 DIST MAI	10/15/90	60.65	0.00	0.00	11.57	1.05	12.62	48.03	S/L	58.0
684	ZONE 6	12/17/91	268.52	0.00	0.00	47.99	4.63	52.62	215.90	S/L	58.0
685	DEVOU PARK ZONE 7 DIST MA	1/01/59	40,000.00	0.00	0.00	14,160.37	689.66	14,850.03	25,149.97	S/L	58.0
3565	Water Mains Capitalized 2001	6/30/01	12,425,799.08	0.00	0.00	1,030,073.20	214,237.92	1,244,311.12	11,181,487.96	S/L	58.0
3593	Abandoned Mains 2001	6/30/60	-218,163.72	0.00	0.00	-218,163.72	0.00	-218,163.72	0.00	S/L	1.0
3594	Subdivision Contributed Mains 200	6/30/01	1,103,316.00	0.00	0.00	91,462.65	19,022.69	110,485.34	992,830.66	S/L	58.0
4208	12" Dezurik butterfly valve	9/05/00	3,653.00	0.00	0.00	2,029.42	243.53	2,272.95	1,380.05	S/L	15.0
4680	Mainline Additions 2000	6/30/00	2,945,725.43	0.00	0.00	273,949.37	50,788.37	324,737.74	2,620,987.69	S/L	58.0
4693	Contributed Mains 2000	6/30/00	1,287,800.00	0.00	0.00	119,764.05	22,203.45	141,967.50	1,145,832.50	S/L	58.0
4694	Abandonment of Mains 2000	6/30/59	-114,973.00	0.00	0.00	-114,973.00	0.00	-114,973.00	0.00	S/L	1.0
4724	Mainline Projects - 2002	6/30/02	6,680,126.76	0.00	0.00	486,292.76	115,174.60	601,467.36	6,078,659.40	S/L	58.0
4898	Contributed Mains 2002	6/30/02	824,477.00	0.00	0.00	60,019.40	14,215.12	74,234.52	750,242.48	S/L	58.0
5767	2003 Mainline Projects	6/30/03	2,150,581.02	0.00	0.00	134,832.66	37,078.98	171,911.64	1,978,669.38	S/L	58.0
5773	Abandoned Mains 2003	6/30/60	-231,746.00	0.00	0.00	-231,746.00	0.00	-231,746.00	0.00	S/L	1.0
5774	Contributed Mains 2003	6/30/03	1,045,309.00	0.00	0.00	65,536.63	18,022.57	83,559.20	961,749.80	S/L	58.0
5775	Mains 184-0086-501	6/30/03	1,183,476.92	0.00	0.00	74,199.17	20,404.77	94,603.94	1,088,872.98	S/L	58.0
5959	50' EXTENSION GLENHURST DI	10/03/05	19,858.93	0.00	0.00	769.09	317.74	1,086.83	18,772.10	S/L	62.5

**Tax Asset Detail 1/01/09 - 12/31/09**

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 331-0001-000 (continued)</b>											
5960	50' EXTENSION OF MAIN TERR.	3/09/05	3,212.77	0.00	0.00	143.34	51.40	194.74	3,018.03	S/L	62.5
5961	FLUSHING AND BLOWOFF DEV	2/22/05	14,575.00	0.00	0.00	650.33	233.20	883.53	13,691.47	S/L	62.5
5962	Misc. Main & Blowoff	6/30/05	32,156.25	0.00	0.00	1,326.53	514.50	1,841.03	30,315.22	S/L	62.5
6056	2" PE Pipe 2,551'	12/31/05	30,612.00	0.00	0.00	1,108.21	489.79	1,598.00	29,014.00	S/L	62.5
6057	4" DIP Pipe - 1,889'	12/31/05	34,002.00	0.00	0.00	1,230.93	544.03	1,774.96	32,227.04	S/L	62.5
6058	6" DIP Pipe - 500'	12/31/05	10,750.00	0.00	0.00	389.18	172.00	561.18	10,188.82	S/L	62.5
6059	6" PVC Pipe - 6,499'	12/31/05	123,481.00	0.00	0.00	4,470.26	1,975.70	6,445.96	117,035.04	S/L	62.5
6060	8" DIP Pipe - 12,408	12/31/05	614,263.79	0.00	0.00	22,237.58	9,828.22	32,065.80	582,197.99	S/L	62.5
6061	8" PVC Pipe - 35,948	12/31/05	790,856.00	0.00	0.00	28,630.58	12,653.70	41,284.28	749,571.72	S/L	62.5
6062	12" DIP Pipe - 18,298	12/31/05	1,245,788.43	0.00	0.00	45,100.05	19,932.61	65,032.66	1,180,755.77	S/L	62.5
6063	16" DIP Pipe - 5,790	12/31/05	691,079.35	0.00	0.00	25,018.47	11,057.27	36,075.74	655,003.61	S/L	62.5
6064	20" DIP Pipe - 780'	12/31/05	348,428.75	0.00	0.00	12,613.82	5,574.86	18,188.68	330,240.07	S/L	62.5
7150	2" PVC Mainline 2,225ft	6/01/06	26,700.00	0.00	0.00	854.22	427.20	1,281.42	25,418.58	S/L	62.5
7151	6" PVC Mainlines 7,787ft	6/01/06	216,089.25	0.00	0.00	6,913.40	3,457.43	10,370.83	205,718.42	S/L	62.5
7152	8" PVC Mainlines 3,350ft	6/01/06	123,950.00	0.00	0.00	3,965.57	1,983.20	5,948.77	118,001.23	S/L	62.5
7153	12" PVC Mainlines 1,306ft	6/01/06	72,483.00	0.00	0.00	2,318.97	1,159.73	3,478.70	69,004.30	S/L	62.5
7154	4" Ductile Iron Mainline 2,546'	6/01/06	52,447.60	0.00	0.00	1,677.96	839.16	2,517.12	49,930.48	S/L	62.5
7155	6" Ductile Iron Mainlines 1,972'	6/01/06	60,934.80	0.00	0.00	2,436.78	974.96	3,411.74	57,523.06	S/L	62.5
7156	8" Ductile Iron Mainlines 17,166'	6/01/06	70,729.20	0.00	0.00	2,262.86	1,131.67	3,394.53	67,334.67	S/L	62.5
7157	12" Ductile Iron Mainlines 17,890'	6/01/06	1,858,575.25	0.00	0.00	59,461.89	29,737.20	89,199.09	1,769,376.16	S/L	62.5
7158	16" Ductile Iron Mainlines 4,421'	6/01/06	364,290.40	0.00	0.00	11,654.84	5,828.65	17,483.49	346,806.91	S/L	62.5
7174	12" PVC Mainline - 4,945'	12/31/06	505,957.50	0.00	0.00	13,206.00	8,095.32	21,301.32	484,656.18	S/L	62.5
7175	8" PVC Mainline - 16,785'	12/31/06	1,302,075.63	0.00	0.00	33,985.49	20,833.21	54,818.70	1,247,256.93	S/L	62.5
7176	6" PVC Mainline - 769'	12/31/06	114,142.98	0.00	0.00	2,979.25	1,826.29	4,805.54	109,337.44	S/L	62.5
7177	3" PVC Mainline - 10'	12/31/06	1,042.89	0.00	0.00	27.22	16.69	43.91	998.98	S/L	62.5
7178	42" DI Pipe - 519'	12/31/06	310,563.05	0.00	0.00	8,106.01	4,969.01	13,075.02	297,488.03	S/L	62.5
7179	36" DI Pipe - 1,806'	12/31/06	1,089,161.32	0.00	0.00	28,428.21	17,426.58	45,854.79	1,043,306.53	S/L	62.5
7180	18" DI Pipe - 104'	12/31/06	12,093.59	0.00	0.00	315.66	193.50	509.16	11,584.43	S/L	62.5
7181	16" DI Pipe - 2,336'	12/31/06	223,235.04	0.00	0.00	5,826.66	3,571.76	9,398.42	213,836.62	S/L	62.5
7182	12" DI Pipe - 35,335'	12/31/06	3,092,042.94	0.00	0.00	80,705.45	49,472.69	130,178.14	2,961,864.80	S/L	62.5
7183	8" DI Pipe - 24,738'	12/31/06	2,239,110.94	0.00	0.00	58,443.06	35,825.78	94,268.84	2,144,842.10	S/L	62.5
7184	6" DI Pipe - 808'	12/31/06	99,432.80	0.00	0.00	2,595.29	1,590.92	4,186.21	95,246.59	S/L	62.5
7185	4" DI Pipe - 264'	12/31/06	47,543.59	0.00	0.00	1,240.94	760.70	2,001.64	45,541.95	S/L	62.5
7186	3" DI Pipe - 15'	12/31/06	662.19	0.00	0.00	17.29	10.60	27.89	634.30	S/L	62.5
7703	160' - 2"PVC Pipe	7/01/09	1,920.00	0.00c	0.00	0.00	15.36	15.36	1,904.64	S/L	62.5
7704	50' 4" PVC Pipe	7/01/09	11,097.95	0.00c	0.00	0.00	88.78	88.78	11,009.17	S/L	62.5
7705	3,896' - 6" PVC Pipe	7/01/09	284,135.72	0.00c	0.00	0.00	2,273.09	2,273.09	281,862.63	S/L	62.5
7706	20,456' - 8"PVC Pipe	7/01/09	1,006,532.36	0.00c	0.00	0.00	8,052.26	8,052.26	998,480.10	S/L	62.5
7707	3,641' - 12" PVC Pipe	7/01/09	295,551.83	0.00c	0.00	0.00	2,364.41	2,364.41	293,187.42	S/L	62.5
7708	10' - 3" DIP Pipe	7/01/09	6,567.76	0.00e	0.00	0.00	52.54	52.54	6,515.22	S/L	62.5
7709	455' - 4" DIP Pipe	7/01/09	19,848.48	0.00e	0.00	0.00	158.79	158.79	19,689.69	S/L	62.5
7710	969' - 6" DIP Pipe	7/01/09	76,776.52	0.00c	0.00	0.00	614.21	614.21	76,162.31	S/L	62.5
7711	28,891' - 8" DIP Pipe	7/01/09	2,050,108.03	0.00c	0.00	0.00	16,400.86	16,400.86	2,033,707.17	S/L	62.5
7712	27,507' - 10" DIP Pipe	7/01/09	2,533,663.34	0.00c	0.00	0.00	20,269.31	20,269.31	2,513,394.03	S/L	62.5
7713	70' - 12" DIP Pipe	7/01/09	23,685.97	0.00c	0.00	0.00	189.49	189.49	23,496.48	S/L	62.5
7714	3,606' - 20" DIP Pipe	7/01/09	378,551.75	0.00e	0.00	0.00	3,028.41	3,028.41	375,523.34	S/L	62.5
7715	802' - 24" DIP Pipe	7/01/09	345,443.25	0.00c	0.00	0.00	2,763.55	2,763.55	342,679.70	S/L	62.5
7716	1,567' - 30" DIP Pipe	7/01/09	557,095.74	0.00c	0.00	0.00	4,456.77	4,456.77	552,638.97	S/L	62.5
7717	3,540' - 36" DIP Pipe	7/01/09	1,309,337.78	0.00c	0.00	0.00	10,474.70	10,474.70	1,298,863.08	S/L	62.5



**Tax Asset Detail 1/01/09 - 12/31/09**

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 331-0001-000 (continued)</b>											
31051	1999 Mainlines - Projects	6/30/99	2,725,557.07	0.00	0.00	281,004.84	46,992.36	327,997.20	2,397,559.87	S/L	58.0
31166	Sub Division Contributions	6/30/99	810,270.00	0.00	0.00	83,538.84	13,970.17	97,509.01	712,760.99	S/L	58.0
31249	Loss on Abandonment of Mains	6/30/99	-100,920.54	0.00	0.00	-65,598.35	0.00	-65,598.35	-35,322.19	S/L	1.0
31286	Capitalized Interest 2002	6/30/02	96,280.31	0.00	0.00	7,008.92	1,660.01	8,668.93	87,611.38	S/L	58.0
31292	2004 Mainline Projects	6/30/04	5,003,557.33	0.00	0.00	263,161.66	86,268.23	349,429.89	4,654,127.44	S/L	58.0
31311	Abandoned Mains 2004	6/30/61	-508,065.00	0.00	0.00	-330,240.00	0.00	-330,240.00	-177,825.00	S/L	1.0
31312	Contributed Mains 2004	6/03/04	1,917,416.00	0.00	0.00	102,460.33	33,058.90	135,519.23	1,781,896.77	S/L	58.0
31328	36" DIP Pipe - 240'	12/31/05	287,209.76	0.00	0.00	10,397.58	4,595.36	14,992.94	272,216.82	S/L	62.5
31329	2005 Abandoned Mains	6/30/64	-418,822.63	0.00	0.00	-272,234.71	0.00	-272,234.71	-146,587.92	S/L	1.0
31335	Capitalized Interest 2005	12/31/05	114,259.63	0.00	0.00	4,136.43	1,828.15	5,964.58	108,295.05	S/L	62.5
31337	Abandoned Mains 2002	6/30/59	-213,764.55	0.00	0.00	-138,946.96	0.00	-138,946.96	-74,817.59	S/L	1.0
31356	Retirement of Mainlines for 2006	12/31/64	-1,176,224.40	0.00	0.00	-764,545.86	0.00	-764,545.86	-411,678.54	S/L	1.0
31390	1,591' of 12" PVC Pipe 2007	12/31/07	79,450.09	0.00	0.00	1,271.20	1,271.20	2,542.40	76,907.69	S/L	62.5
31391	20,450' of 8" PVC Pipe 2007	12/31/07	993,123.54	0.00	0.00	15,889.98	15,889.98	31,779.96	961,343.58	S/L	62.5
31392	673' of 6" PVC Pipe 2007	12/31/07	102,446.81	0.00	0.00	1,639.15	1,639.15	3,278.30	99,168.51	S/L	62.5
31393	2,537' of 24" DIP Pipe 2007	12/31/07	665,688.76	0.00	0.00	10,651.02	10,651.02	21,302.04	644,386.72	S/L	62.5
31394	8,413' of 12" DIP Pipe 2007	12/31/07	762,060.47	0.00	0.00	12,192.97	12,192.97	24,385.94	737,674.53	S/L	62.5
31395	18,477' of 8" DIP Pipe 2007	12/31/07	1,082,031.75	0.00	0.00	17,312.51	17,312.51	34,625.02	1,047,406.73	S/L	62.5
31396	2,549' of 6" DIP Pipe 2007	12/31/07	79,942.49	0.00	0.00	1,279.08	1,279.08	2,558.16	77,384.33	S/L	62.5
31416	Mainlines Retired 2007	12/31/64	-592,983.70	0.00	0.00	-385,439.41	0.00	-385,439.41	-207,544.29	S/L	99.0
31417	Cap Int/Lab 2007	12/31/07	518,727.81	0.00	0.00	8,299.64	8,299.64	16,599.28	502,128.53	S/L	62.5
31444	PVC 12" 9447'	12/31/08	596,048.12	0.00	0.00	0.00	9,536.77	9,536.77	586,511.35	S/L	62.5
31445	Mains retired 2008	12/31/64	-701,480.88	0.00	0.00	-455,962.57	0.00	-455,962.57	-245,518.31	S/L	1.0
31446	PVC 6" 1254' 2008	7/01/08	45,541.52	0.00	0.00	364.33	728.66	1,092.99	44,448.53	S/L	62.5
31447	PVC 4" 275" 2008	7/01/08	5,665.00	0.00	0.00	45.32	90.64	135.96	5,529.04	S/L	62.5
31448	PVC 2" 595' 2008	7/01/08	7,140.00	0.00	0.00	57.12	114.24	171.36	6,968.64	S/L	62.5
31449	Ductile 36" 607" 2008	7/01/08	226,416.05	0.00	0.00	1,811.33	3,622.66	5,433.99	220,982.06	S/L	62.5
31450	Ductile 30" 229' 2008	7/01/08	167,169.42	0.00	0.00	1,337.36	2,674.71	4,012.07	163,157.35	S/L	62.5
31451	Ductile 24" 106' 2008`	7/01/08	48,575.37	0.00	0.00	388.60	777.21	1,165.81	47,409.56	S/L	62.5
31452	Ductile 20" 640' 2008	7/01/08	110,990.94	0.00	0.00	887.93	1,775.86	2,663.79	108,327.15	S/L	62.5
31453	Ductile 12" 14433' 2008	7/01/08	1,361,801.12	0.00	0.00	10,894.41	21,788.82	32,683.23	1,329,117.89	S/L	62.5
31454	Ductile 8" 9590' 2008	7/01/08	531,810.75	0.00	0.00	4,254.49	8,508.97	12,763.46	519,047.29	S/L	62.5
31455	Ductile 6" 788' 2008	7/01/08	44,835.43	0.00	0.00	358.68	717.37	1,076.05	43,759.38	S/L	62.5
31460	PVC 8" 855' 2008	7/01/08	73,068.94	0.00	0.00	584.55	1,169.10	1,753.65	71,315.29	S/L	62.5
31479	Mains Retired 2009	12/31/64	-812,039.60	0.00	0.00	-527,825.74	0.00	-527,825.74	-284,213.86	S/L	99.0
31480	Auto Flush devices (5)	9/01/09	10,500.00	0.00c	0.00	0.00	175.00	175.00	10,325.00	S/L	20.0
<b>331-0001-000</b>			<b>126582470.62</b>	<b>0.00c</b>	<b>0.00</b>	<b>15,276,580.69</b>	<b>2,158,474.45</b>	<b>17,435,055.14</b>	<b>109147415.48</b>		

**Group: 331-0002-000**

4831	Mains	6/13/02	5,133.76	0.00	0.00	414.24	88.51	502.75	4,631.01	S/L	58.0
4832	Mains	6/13/02	69,447.14	0.00	0.00	5,603.56	1,197.36	6,800.92	62,646.22	S/L	58.0
4833	Mains	6/13/02	1,083.72	0.00	0.00	87.46	18.68	106.14	977.58	S/L	58.0
4834	Mains	6/13/02	43,745.05	0.00	0.00	3,529.71	754.23	4,283.94	39,461.11	S/L	58.0
4835	Mains	6/13/02	20,863.68	0.00	0.00	1,683.47	359.72	2,043.19	18,820.49	S/L	58.0
4836	Mains	6/13/02	161,620.43	0.00	0.00	13,040.91	2,786.56	15,827.47	145,792.96	S/L	58.0
4837	MAins	6/13/02	138,388.75	0.00	0.00	11,166.36	2,386.01	13,552.37	124,836.38	S/L	58.0
4838	Mains	6/13/02	1,426.01	0.00	0.00	114.04	24.59	138.63	1,287.38	S/L	58.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 331-0002-000 (continued)</b>											
4839	Mains	6/13/02	548.76	0.00	0.00	44.30	9.46	53.76	495.00	S/L	58.0
4840	Mains	6/13/02	17,796.57	0.00	0.00	1,435.96	306.84	1,742.80	16,053.77	S/L	58.0
4841	Mains	6/13/02	138,345.98	0.00	0.00	11,162.90	2,385.28	13,548.18	124,797.80	S/L	58.0
4842	Mains	6/13/02	81,984.20	0.00	0.00	6,615.18	1,413.52	8,028.70	73,955.50	S/L	58.0
4843	Mains	6/13/02	1,064.94	0.00	0.00	86.70	18.36	105.06	959.88	S/L	58.0
4844	Mains	6/13/02	1,083.72	0.00	0.00	87.46	18.68	106.14	977.58	S/L	58.0
4845	Mains	6/13/02	274.38	0.00	0.00	22.15	4.73	26.88	247.50	S/L	58.0
4846	Mains	6/13/02	3,687.08	0.00	0.00	294.89	63.57	358.46	3,328.62	S/L	58.0
4847	Mains	6/13/02	82,992.16	0.00	0.00	6,696.49	1,430.90	8,127.39	74,864.77	S/L	58.0
4848	Mains	6/13/02	64,191.48	0.00	0.00	5,179.51	1,106.75	6,286.26	57,905.22	S/L	58.0
4849	Mains	6/13/02	274.38	0.00	0.00	22.15	4.73	26.88	247.50	S/L	58.0
4850	Mains	6/13/02	721.28	0.00	0.00	58.22	12.44	70.66	650.62	S/L	58.0
4851	Mains	6/13/02	1,086.84	0.00	0.00	87.69	18.74	106.43	980.41	S/L	58.0
4852	Mains	6/13/02	5,937.01	0.00	0.00	466.62	102.36	568.98	5,368.03	S/L	58.0
4853	Mains	6/13/02	3,230.24	0.00	0.00	251.72	55.69	307.41	2,922.83	S/L	58.0
4854	Mains	6/13/02	9,195.36	0.00	0.00	716.59	158.54	875.13	8,320.23	S/L	58.0
4855	Mains	6/13/02	340,140.57	0.00	0.00	26,285.14	5,864.49	32,149.63	307,990.94	S/L	58.0
4856	Mains	6/13/02	5,665.00	0.00	0.00	437.75	97.67	535.42	5,129.58	S/L	58.0
4857	Mains	6/13/02	63,525.86	0.00	0.00	4,828.79	1,095.27	5,924.06	57,601.80	S/L	58.0
4858	Mains	6/13/02	6,142.50	0.00	0.00	495.63	105.91	601.54	5,540.96	S/L	58.0
4859	Mains	6/13/02	3,601,484.59	0.00	0.00	313,448.19	62,094.56	375,542.75	3,225,941.84	S/L	58.0
4860	Mains	6/13/02	55,065.66	0.00	0.00	4,443.18	949.41	5,392.59	49,673.07	S/L	58.0
4861	Mains	6/13/02	36,439.28	0.00	0.00	2,940.21	628.26	3,568.47	32,870.81	S/L	58.0
4862	Mains	6/13/02	358.57	0.00	0.00	28.91	6.18	35.09	323.48	S/L	58.0
4863	Mains	6/13/02	3,655.82	0.00	0.00	294.96	63.03	357.99	3,297.83	S/L	58.0
4864	Mains	6/13/02	66,909.07	0.00	0.00	5,004.87	1,153.60	6,158.47	60,750.60	S/L	58.0
4865	Mains	6/13/02	101,482.39	0.00	0.00	7,531.41	1,749.70	9,281.11	92,201.28	S/L	58.0
4866	Mains	6/13/02	69,055.74	0.00	0.00	5,085.16	1,190.62	6,275.78	62,779.96	S/L	58.0
4867	Mains	6/13/02	296,685.50	0.00	0.00	21,847.52	5,115.27	26,962.79	269,722.71	S/L	58.0
4868	Mains	6/13/02	697,736.11	0.00	0.00	51,380.37	12,029.93	63,410.30	634,325.81	S/L	58.0
4869	Mains	6/13/02	3,027.50	0.00	0.00	222.94	52.20	275.14	2,752.36	S/L	58.0
		<b>331-0002-000</b>	<b>6,201,497.08</b>	<b>0.00c</b>	<b>0.00</b>	<b>513,143.31</b>	<b>106,922.35</b>	<b>620,065.66</b>	<b>5,581,431.42</b>		
<b>Group: 331-0003-000</b>											
31293	Mains - Taylor Mill	4/01/04	2,356,140.78	0.00	0.00	129,870.87	40,623.12	170,493.99	2,185,646.79	S/L	58.0
		<b>331-0003-000</b>	<b>2,356,140.78</b>	<b>0.00c</b>	<b>0.00</b>	<b>129,870.87</b>	<b>40,623.12</b>	<b>170,493.99</b>	<b>2,185,646.79</b>		
<b>Group: 333-0001-000</b>											
49	SERVICE AREA	7/15/90	24,398.28	0.00	0.00	11,284.26	609.96	11,894.22	12,504.06	S/L	40.0
123	3/4" Services - 80	6/30/05	832,357.35	0.00	0.00	72,831.26	20,808.93	93,640.19	738,717.16	S/L	40.0
686	SERVICE AREA	1/01/59	268,044.03	0.00	0.00	268,044.03	0.00	268,044.03	0.00	S/L	40.0
687	SERVICE AREA	1/01/60	20,210.00	0.00	0.00	20,210.00	0.00	20,210.00	0.00	S/L	40.0
688	SERVICE AREA	1/01/61	20,679.00	0.00	0.00	20,679.00	0.00	20,679.00	0.00	S/L	40.0
689	SERVICE AREA	1/01/62	22,639.00	0.00	0.00	22,639.00	0.00	22,639.00	0.00	S/L	40.0
690	SERVICE AREA	1/01/63	27,455.00	0.00	0.00	27,455.00	0.00	27,455.00	0.00	S/L	40.0
691	SERVICE AREA	1/01/64	31,368.00	0.00	0.00	31,368.00	0.00	31,368.00	0.00	S/L	40.0



**Tax Asset Detail 1/01/09 - 12/31/09**

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 333-0001-000 (continued)</b>											
692	SERVICE AREA	1/01/65	41,726.00	0.00	0.00	41,726.00	0.00	41,726.00	0.00	S/L	40.0
693	SERVICE AREA	1/01/66	48,233.00	0.00	0.00	48,233.00	0.00	48,233.00	0.00	S/L	40.0
694	SERVICE AREA	1/01/67	38,218.00	0.00	0.00	38,218.00	0.00	38,218.00	0.00	S/L	40.0
695	SERVICE AREA	1/01/68	42,288.00	0.00	0.00	42,288.00	0.00	42,288.00	0.00	S/L	40.0
696	SERVICE AREA	1/01/69	53,478.00	0.00	0.00	53,478.00	0.00	53,478.00	0.00	S/L	40.0
697	SERVICE AREA	1/01/70	51,392.00	0.00	0.00	49,462.00	1,284.80	50,746.80	645.20	S/L	40.0
698	SERVICE AREA	1/01/71	74,673.00	0.00	0.00	70,007.75	1,866.83	71,874.58	2,798.42	S/L	40.0
699	SERVICE AREA	1/01/72	83,052.00	0.00	0.00	75,786.50	2,076.30	77,862.80	5,189.20	S/L	40.0
700	SERVICE AREA	1/01/73	80,245.00	0.00	0.00	71,220.17	2,006.13	73,226.30	7,018.70	S/L	40.0
701	SERVICE AREA	1/01/74	90,854.00	0.00	0.00	78,361.75	2,271.35	80,633.10	10,220.90	S/L	40.0
702	SERVICE AREA	1/01/75	100,568.00	0.00	0.00	84,228.00	2,514.20	86,742.20	13,825.80	S/L	40.0
703	SERVICE AREA	1/01/76	96,673.00	0.00	0.00	78,548.67	2,416.83	80,965.50	15,707.50	S/L	40.0
704	SERVICE AREA	1/01/77	92,590.00	0.00	0.00	72,914.75	2,314.75	75,229.50	17,360.50	S/L	40.0
705	SERVICE AREA	1/01/78	82,737.00	0.00	0.00	63,088.75	2,068.43	65,157.18	17,579.82	S/L	40.0
706	SERVICE AREA	1/01/79	113,762.56	0.00	0.00	83,899.50	2,844.06	86,743.56	27,019.00	S/L	40.0
707	SERVICE AREA	1/01/80	1,472,650.14	0.00	0.00	1,049,262.25	36,816.25	1,086,078.50	386,571.64	S/L	40.0
708	SERVICE AREA	1/01/81	137,773.87	0.00	0.00	94,718.75	3,444.35	98,163.10	39,610.77	S/L	40.0
709	SERVICE AREA	1/01/82	73,187.20	0.00	0.00	48,487.00	1,829.68	50,316.68	22,870.52	S/L	40.0
710	SERVICE AREA	1/01/83	140,290.91	0.00	0.00	90,239.75	3,507.27	93,747.02	46,543.89	S/L	40.0
711	SERVICE AREA	7/01/84	170,260.34	0.00	0.00	104,284.49	4,256.51	108,541.00	61,719.34	S/L	40.0
712	2ND ZONE SERVICE TRANS & I	7/01/84	105.00	0.00	0.00	71.69	2.69	74.38	30.62	S/L	39.0
713	BASIN AREA ZONE 5 SERVICES	7/01/84	2,870.00	0.00	0.00	1,722.00	71.75	1,793.75	1,076.25	S/L	40.0
714	SERVICE AREA	7/01/85	204,476.99	0.00	0.00	120,130.12	5,111.92	125,242.04	79,234.95	S/L	40.0
715	SERVICE AREA	7/01/86	242,851.55	0.00	0.00	136,604.02	6,071.29	142,675.31	100,176.24	S/L	40.0
716	SERVICE AREA	7/01/87	279,240.33	0.00	0.00	150,091.71	6,981.01	157,072.72	122,167.61	S/L	40.0
717	SERVICE AREA	7/01/88	234,689.09	0.00	0.00	126,145.21	5,867.23	126,145.44	108,543.65	S/L	40.0
718	SERVICE AREA	7/01/89	265,605.29	0.00	0.00	129,482.54	6,640.13	136,122.67	129,482.62	S/L	40.0
719	SERVICE AREA	1/15/90	26,776.69	0.00	0.00	12,718.98	669.42	13,388.40	13,388.29	S/L	40.0
720	SERVICE AREA	2/15/90	19,498.75	0.00	0.00	9,221.31	487.47	9,708.78	9,789.97	S/L	40.0
721	SERVICE AREA	3/15/90	43,799.10	0.00	0.00	20,622.12	1,094.98	21,717.10	22,082.00	S/L	40.0
722	SERVICE AREA	4/15/90	16,654.85	0.00	0.00	7,806.94	416.37	8,223.31	8,431.54	S/L	40.0
723	SERVICE AREA	5/15/90	33,399.67	0.00	0.00	15,586.48	834.99	16,421.47	16,978.20	S/L	40.0
724	SERVICE AREA	6/15/90	34,926.24	0.00	0.00	16,226.22	873.16	17,099.38	17,826.86	S/L	40.0
726	SERVICE AREA	8/15/90	36,026.18	0.00	0.00	16,586.97	900.65	17,487.62	18,538.56	S/L	40.0
727	SERVICE AREA	9/15/90	24,216.13	0.00	0.00	11,099.00	605.40	11,704.40	12,511.73	S/L	40.0
728	SERVICE AREA	10/15/90	37,901.77	0.00	0.00	17,292.61	947.54	18,240.15	19,661.62	S/L	40.0
729	SERVICE AREA	11/15/90	21,763.62	0.00	0.00	9,884.30	544.09	10,428.39	11,335.23	S/L	40.0
730	SERVICE AREA	12/15/90	28,127.72	0.00	0.00	12,716.02	703.19	13,419.21	14,708.51	S/L	40.0
731	SERVICE AREA	6/30/90	25,758.27	0.00	0.00	11,913.26	643.96	12,557.22	13,201.05	S/L	40.0
732	JAY E HARRIS	2/28/91	30,564.00	0.00	0.00	13,626.45	764.10	14,390.55	16,173.45	S/L	40.0
733	SPARTAN UNDERGROUND	3/31/91	12,889.34	0.00	0.00	5,719.59	322.23	6,041.82	6,847.52	S/L	40.0
734	SPARTAN UNDERGROUND	4/15/91	5,495.09	0.00	0.00	2,438.49	137.38	2,575.87	2,919.22	S/L	40.0
735	JAY E HARRIS	4/19/91	6,509.00	0.00	0.00	2,874.89	162.73	3,037.62	3,471.38	S/L	40.0
736	JAY E HARRIS	4/30/91	5,024.00	0.00	0.00	2,218.93	125.60	2,344.53	2,679.47	S/L	40.0
737	SPARTAN UNDERGROUND	4/30/91	12,300.96	0.00	0.00	5,432.86	307.52	5,740.38	6,560.58	S/L	40.0
738	JAY E HARRIS	6/11/91	5,314.00	0.00	0.00	2,335.95	132.85	2,468.80	2,845.20	S/L	40.0
739	SPARTAN UNDERGROUND	6/30/91	13,411.61	0.00	0.00	5,867.58	335.29	6,202.87	7,208.74	S/L	40.0
740	SPARTAN UNDERGROUND	7/31/91	5,733.18	0.00	0.00	2,496.33	143.33	2,639.66	3,093.52	S/L	40.0
741	SPARTAN UNDERGROUND	8/28/91	5,741.34	0.00	0.00	2,487.85	143.53	2,631.38	3,109.96	S/L	40.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 333-0001-000 (continued)</b>											
742	JAY E HARRIS	8/31/91	6,244.00	0.00	0.00	2,705.73	156.10	2,861.83	3,382.17	S/L	40.0
743	SPARTAN UNDERGROUND	10/31/91	8,318.87	0.00	0.00	3,570.15	207.97	3,778.12	4,540.75	S/L	40.0
744	SPARTAN UNDERGROUND	12/31/91	10,176.44	0.00	0.00	4,324.97	254.41	4,579.38	5,597.06	S/L	40.0
745	SERVICE AREA	6/30/91	216,059.07	0.00	0.00	94,525.90	5,401.48	99,927.38	116,131.69	S/L	40.0
746	SERVICE AREA	1/31/92	14,461.33	0.00	0.00	6,115.89	361.53	6,477.42	7,983.91	S/L	40.0
747	SERVICE AREA	2/28/92	23,961.62	0.00	0.00	10,088.75	599.04	10,687.79	13,273.83	S/L	40.0
748	SERVICE AREA	3/31/92	35,564.33	0.00	0.00	14,896.24	889.11	15,785.35	19,778.98	S/L	40.0
749	SERVICE AREA	4/30/92	11,783.69	0.00	0.00	4,911.44	294.59	5,206.03	6,577.66	S/L	40.0
750	SERVICE AREA	6/30/92	31,729.45	0.00	0.00	13,092.79	793.24	13,886.03	17,843.42	S/L	40.0
751	SERVICE AREA	7/31/92	46,768.28	0.00	0.00	19,199.33	1,169.21	20,368.54	26,399.74	S/L	40.0
752	SERVICE AREA	8/31/92	18,194.09	0.00	0.00	7,430.46	454.85	7,885.31	10,308.78	S/L	40.0
753	SERVICE AREA	9/30/92	37,023.37	0.00	0.00	15,044.47	925.58	15,970.05	21,053.32	S/L	40.0
754	SERVICE AREA	10/31/92	43,088.69	0.00	0.00	17,418.00	1,077.22	18,495.22	24,593.47	S/L	40.0
755	SERVICE AREA	11/30/92	10,176.83	0.00	0.00	4,092.96	254.42	4,347.38	5,829.45	S/L	40.0
756	SERVICE AREA	12/31/92	54,701.17	0.00	0.00	21,884.21	1,367.53	23,251.74	31,449.43	S/L	40.0
757	SERVICE AREA	5/31/92	6,681.97	0.00	0.00	2,770.93	167.05	2,937.98	3,743.99	S/L	40.0
758	SERVICE AREA	6/30/93	312,575.33	0.00	0.00	121,122.89	7,814.38	128,937.27	183,638.06	S/L	40.0
759	SERVICE AREA	12/31/94	285,617.28	0.00	0.00	99,985.58	7,140.43	107,126.01	178,491.27	S/L	40.0
760	SERVICE AREA	1/01/94	127,700.00	0.00	0.00	47,887.50	3,192.50	51,080.00	76,620.00	S/L	40.0
761	SERVICE AREA	6/30/95	322,363.65	0.00	0.00	108,852.91	8,059.09	116,912.00	205,451.65	S/L	40.0
762	SERVICE AREA	6/30/96	417,314.34	0.00	0.00	130,467.76	10,432.86	140,900.62	276,413.72	S/L	40.0
763	Service Area	6/30/97	516,904.76	0.00	0.00	148,698.64	12,922.62	161,621.26	355,283.50	S/L	40.0
764	Services on Capitalized Projects	6/30/97	80,936.64	0.00	0.00	26,372.18	2,075.30	28,447.48	52,489.16	S/L	39.0
765	New Services 1998	6/30/98	960,277.64	0.00	0.00	252,237.30	24,006.94	276,244.24	684,033.40	S/L	40.0
766	ZONE 2 SERV TRANS & DIST	7/15/90	199.12	0.00	0.00	92.13	4.98	97.11	102.01	S/L	40.0
767	ZONE 2 SERV TRANS & DIST	7/15/91	2,169.36	0.00	0.00	949.03	54.23	1,003.26	1,166.10	S/L	40.0
768	SERVICE	3/24/92	191.92	0.00	0.00	80.51	4.80	85.31	106.61	S/L	40.0
769	ZONE 2 SERV TRANS & DIST	3/31/93	1,010.85	0.00	0.00	397.94	25.27	423.21	587.64	S/L	40.0
770	ZONE 2 SERV TRANS & DIST	5/31/94	136.50	0.00	0.00	49.75	3.41	53.16	83.34	S/L	40.0
771	ORCHARD UPGRADE	10/17/95	20,000.00	0.00	0.00	6,604.11	500.00	7,104.11	12,895.89	S/L	40.0
772	ZONE 3 SVC TRANS & DIST	11/30/92	136.71	0.00	0.00	55.00	3.42	58.42	78.29	S/L	40.0
773	BASIN AREA ZONE 5 SERVICEI	6/30/90	35.56	0.00	0.00	16.46	0.89	17.35	18.21	S/L	40.0
774	BASIN AREA ZONE 5 SERVICEI	6/30/91	754.94	0.00	0.00	330.23	18.87	349.10	405.84	S/L	40.0
775	YOKE INTERSECTION	3/13/92	7,310.00	0.00	0.00	3,070.80	182.75	3,253.55	4,056.45	S/L	40.0
777	RESTORATION-WSC	10/30/92	129.36	0.00	0.00	52.24	3.23	55.47	73.89	S/L	40.0
778	ZONE 5 BASIN AREA	11/30/92	3,534.49	0.00	0.00	1,421.49	88.36	1,509.85	2,024.64	S/L	40.0
779	ZONE 5 BASIN AREA	10/31/93	1,303.98	0.00	0.00	494.35	32.60	526.95	777.03	S/L	40.0
780	ZONE 5 BASIN AREA	4/30/94	449.16	0.00	0.00	164.79	11.23	176.02	273.14	S/L	40.0
781	ZONE 5 BASIN AREA SERVICES	1/31/95	427.55	0.00	0.00	148.78	10.69	159.47	268.08	S/L	40.0
782	CC Services	1/01/97	5,175,290.75	0.00	0.00	1,937,985.35	132,699.76	2,070,685.11	3,104,605.64	S/L	39.0
3566	Services Installed 2001	6/30/01	1,085,824.88	0.00	0.00	145,472.68	27,841.66	173,314.34	912,510.54	S/L	39.0
4681	Service Additions 2000	6/30/00	419,930.60	0.00	0.00	89,235.29	10,498.27	99,733.56	320,197.04	S/L	40.0
4725	Services 2002	6/30/02	488,680.25	0.00	0.00	79,410.56	12,217.01	91,627.57	397,052.68	S/L	40.0
5768	Service 2003	6/30/03	661,652.52	0.00	0.00	90,977.21	16,541.31	107,518.52	554,134.00	S/L	40.0
5776	Services 184-0086-501	6/30/03	24,970.00	0.00	0.00	3,433.38	624.25	4,057.63	20,912.37	S/L	40.0
7460	Neptune 3" Compound Meter	1/21/09	1,594.59	0.00c	0.00	0.00	146.17	146.17	1,448.42	S/L	10.0
7718	441 - Services	7/01/09	508,051.09	0.00c	0.00	0.00	6,350.64	6,350.64	501,700.45	S/L	40.0
31011	1999 Services	6/30/99	659,527.01	0.00	0.00	156,637.71	16,488.18	173,125.89	486,401.12	S/L	40.0
31294	2004 Services	6/30/04	1,063,870.60	0.00	0.00	119,685.46	26,596.77	146,282.23	917,588.37	S/L	40.0

**Tax Asset Detail 1/01/09 - 12/31/09**

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 333-0001-000 (continued)</b>											
31334	Services 12/05	12/31/05	36,100.75	0.00	0.00	2,707.56	902.52	3,610.08	32,490.67	S/L	40.0
31376	Services 2006	6/30/06	1,409,621.73	0.00	0.00	88,101.35	35,240.54	123,341.89	1,286,279.84	S/L	40.0
31397	Services 2007	12/31/07	953,400.30	0.00	0.00	23,835.01	23,835.01	47,670.02	905,730.28	S/L	40.0
31442	Services 2008	7/01/08	1,021,055.50	0.00	0.00	12,763.19	25,526.39	38,289.58	982,765.92	S/L	40.0
31443	Services Retired 2008	12/31/64	-174,000.00	0.00	0.00	-113,100.00	0.00	-113,100.00	-60,900.00	S/L	1.0
31481	Services Retired 2009	12/31/64	-259,200.00	0.00	0.00	-168,480.00	0.00	-168,480.00	-90,720.00	S/L	1.0
31482	Services 2009	7/01/09	413,050.12	0.00c	0.00	0.00	5,163.13	5,163.13	407,886.99	S/L	40.0
	<b>333-0001-000</b>		<u>23,139,305.47</u>	<u>0.00c</u>	<u>0.00</u>	<u>7,338,806.39</u>	<u>566,612.22</u>	<u>7,905,418.61</u>	<u>15,233,886.86</u>		
<b>Group: 333-0003-000</b>											
31295	Services - Taylor Mill	4/01/04	390,000.00	0.00	0.00	46,312.50	9,750.00	56,062.50	333,937.50	S/L	40.0
	<b>333-0003-000</b>		<u>390,000.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>46,312.50</u>	<u>9,750.00</u>	<u>56,062.50</u>	<u>333,937.50</u>		
<b>Group: 334-0001-000</b>											
812	METERS ALL ZONES	7/01/88	35,545.25	0.00	0.00	14,709.03	846.32	15,555.35	19,989.90	S/L	42.0
813	METERS ALL ZONES	7/01/89	25,330.59	0.00	0.00	9,975.40	603.11	10,578.51	14,752.08	S/L	42.0
814	METERS ALL ZONES	1/15/90	2,212.97	0.00	0.00	849.37	52.69	902.06	1,310.91	S/L	42.0
815	METERS ALL ZONES	2/15/90	902.61	0.00	0.00	344.89	21.49	366.38	536.23	S/L	42.0
816	METERS ALL ZONES	3/15/90	7,109.11	0.00	0.00	3,338.78	169.26	3,508.04	3,601.07	S/L	42.0
817	METERS ALL ZONES	4/15/90	1,240.12	0.00	0.00	469.73	29.53	499.26	740.86	S/L	42.0
818	METERS ALL ZONES	5/15/90	1,184.34	0.00	0.00	446.72	28.20	474.92	709.42	S/L	42.0
819	METERS ALL ZONES	6/15/90	1,991.07	0.00	0.00	747.58	47.41	794.99	1,196.08	S/L	42.0
820	METERS ALL ZONES	7/15/90	1,408.25	0.00	0.00	526.49	33.53	560.02	848.23	S/L	42.0
821	METERS ALL ZONES	8/15/90	5,524.44	0.00	0.00	2,055.90	131.53	2,187.43	3,337.01	S/L	42.0
822	METERS ALL ZONES	9/15/90	4,719.52	0.00	0.00	1,748.46	112.37	1,860.83	2,858.69	S/L	42.0
823	METERS ALL ZONES	10/15/90	1,983.42	0.00	0.00	731.53	47.22	778.75	1,204.67	S/L	42.0
824	METERS ALL ZONES	11/15/90	1,427.69	0.00	0.00	524.10	33.99	558.09	869.60	S/L	42.0
825	METERS ALL ZONES	12/15/90	1,644.01	0.00	0.00	600.84	39.14	639.98	1,004.03	S/L	42.0
826	METERS ALL ZONES	6/30/90	20,007.28	0.00	0.00	7,478.98	476.36	7,955.34	12,051.94	S/L	42.0
827	METERS ALL ZONES	1/09/91	195.26	0.00	0.00	87.61	4.65	92.26	103.00	S/L	42.0
828	1-1/2 METER	1/09/91	195.26	0.00	0.00	87.61	4.65	92.26	103.00	S/L	42.0
829	2 METER	1/17/91	278.51	0.00	0.00	124.37	6.63	131.00	147.51	S/L	42.0
830	2 METER	3/19/91	283.19	0.00	0.00	125.33	6.74	132.07	151.12	S/L	42.0
831	2 METER	4/01/91	283.19	0.00	0.00	125.33	6.74	132.07	151.12	S/L	42.0
832	2 METER	4/15/91	284.89	0.00	0.00	126.04	6.78	132.82	152.07	S/L	42.0
833	2 METER	4/15/91	284.89	0.00	0.00	126.04	6.78	132.82	152.07	S/L	42.0
834	2 METER	4/22/91	285.17	0.00	0.00	125.62	6.79	132.41	152.76	S/L	42.0
835	2 METER	4/23/91	285.17	0.00	0.00	125.62	6.79	132.41	152.76	S/L	42.0
836	2 METER	5/16/91	180.71	0.00	0.00	79.26	4.30	83.56	97.15	S/L	42.0
837	1-1/2 METER	5/21/91	286.67	0.00	0.00	125.73	6.83	132.56	154.11	S/L	42.0
838	3 TRU/FLO	6/01/91	1,359.94	0.00	0.00	596.21	32.38	628.59	731.35	S/L	42.0
839	2 METER	6/03/91	288.92	0.00	0.00	126.61	6.88	133.49	155.43	S/L	42.0
840	1-1/2 METER	6/03/91	180.71	0.00	0.00	79.26	4.30	83.56	97.15	S/L	42.0
841	1-1/2 METER	6/18/91	180.71	0.00	0.00	78.88	4.30	83.18	97.53	S/L	42.0
842	3 TRU/FLO	7/19/91	1,359.93	0.00	0.00	590.55	32.38	622.93	737.00	S/L	42.0
843	2 METER	8/15/91	288.34	0.00	0.00	125.23	6.87	132.10	156.24	S/L	42.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 334-0001-000 (continued)</b>											
844	1-1/2 METER	8/29/91	174.00	0.00	0.00	75.19	4.14	79.33	94.67	S/L	42.0
845	2 METER	8/29/91	286.90	0.00	0.00	123.94	6.83	130.77	156.13	S/L	42.0
846	1-1/2 METER	9/01/91	174.00	0.00	0.00	75.19	4.14	79.33	94.67	S/L	42.0
847	2 METER	9/16/91	286.93	0.00	0.00	123.34	6.83	130.17	156.76	S/L	42.0
848	2 METER	9/19/91	286.95	0.00	0.00	123.34	6.83	130.17	156.78	S/L	42.0
849	2 METER	10/10/91	286.99	0.00	0.00	123.34	6.83	130.17	156.82	S/L	42.0
850	1-1/2 METER	11/01/91	174.00	0.00	0.00	74.47	4.14	78.61	95.39	S/L	42.0
851	1-1/2 METER	11/04/91	174.00	0.00	0.00	74.47	4.14	78.61	95.39	S/L	42.0
852	2 METER	11/18/91	287.01	0.00	0.00	122.31	6.83	129.14	157.87	S/L	42.0
853	12 METER	12/09/91	7,262.00	0.00	0.00	3,092.83	172.90	3,265.73	3,996.27	S/L	42.0
854	2 METER	12/27/91	286.99	0.00	0.00	121.55	6.83	128.38	158.61	S/L	42.0
855	2 METER	12/30/91	286.99	0.00	0.00	121.55	6.83	128.38	158.61	S/L	42.0
856	5/8 METER	6/30/91	15,652.40	0.00	0.00	6,829.30	372.68	7,201.98	8,450.42	S/L	42.0
857	METER ALL ZONES	1/31/92	1,312.85	0.00	0.00	553.65	31.26	584.91	727.94	S/L	42.0
858	METERS ALL ZONES	2/28/92	808.50	0.00	0.00	339.41	19.25	358.66	449.84	S/L	42.0
859	METERS ALL ZONES	3/31/92	1,849.15	0.00	0.00	772.34	44.03	816.37	1,032.78	S/L	42.0
860	METERS ALL ZONES	4/30/92	2,701.56	0.00	0.00	1,122.81	64.32	1,187.13	1,514.43	S/L	42.0
861	METERS ALL ZONES	5/31/92	9,554.59	0.00	0.00	3,950.71	227.49	4,178.20	5,376.39	S/L	42.0
862	METERS ALL ZONES	6/30/92	1,262.25	0.00	0.00	519.40	30.05	549.45	712.80	S/L	42.0
863	METERS ALL ZONES	7/31/92	2,559.41	0.00	0.00	1,047.71	60.94	1,108.65	1,450.76	S/L	42.0
864	METERS ALL ZONES	8/31/92	1,781.73	0.00	0.00	725.49	42.42	767.91	1,013.82	S/L	42.0
865	METERS ALL ZONES	9/30/92	10,974.99	0.00	0.00	4,446.58	261.31	4,707.89	6,267.10	S/L	42.0
866	METERS ALL ZONES	10/31/92	9,079.34	0.00	0.00	3,659.32	216.17	3,875.49	5,203.85	S/L	42.0
867	METERS ALL ZONES	11/30/92	7,632.86	0.00	0.00	3,060.71	181.73	3,242.44	4,390.42	S/L	42.0
868	METERS ALL ZONES	12/31/92	6,358.82	0.00	0.00	2,536.38	151.40	2,687.78	3,671.04	S/L	42.0
869	METERS ALL ZONES	6/30/93	166,529.92	0.00	0.00	64,332.12	3,965.00	68,297.12	98,232.80	S/L	42.0
870	METERS ALL ZONES	12/31/94	297,032.38	0.00	0.00	103,628.07	7,072.20	110,700.27	186,332.11	S/L	42.0
871	METERS ALL ZONES	1/01/94	4,111.24	0.00	0.00	1,536.81	97.89	1,634.70	2,476.54	S/L	42.0
872	METERS ALL ZONES	6/30/95	218,067.40	0.00	0.00	73,375.50	5,192.08	78,567.58	139,499.82	S/L	42.0
873	METERS ALL ZONES	6/30/96	294,263.53	0.00	0.00	91,647.25	7,006.27	98,653.52	195,610.01	S/L	42.0
874	Meters All Zones	6/30/97	261,487.71	0.00	0.00	74,911.17	6,225.90	81,137.07	180,350.64	S/L	42.0
875	Meters All Zones	6/30/98	488,393.76	0.00	0.00	127,705.53	11,628.42	139,333.95	349,059.81	S/L	42.0
876	Meters C.Cty.	1/01/97	1,259,178.07	0.00	0.00	954,307.15	29,980.43	984,287.58	274,890.49	S/L	42.0
877	Meter Installation C.Cty.	1/01/97	8,593.50	0.00	0.00	8,097.12	204.61	8,301.73	291.77	S/L	42.0
3567	Meters Installed 2001	6/30/01	542,479.92	0.00	0.00	101,069.19	12,916.19	113,985.38	428,494.54	S/L	42.0
4057	(50) meter echange outs	7/11/00	1,900.00	0.00	0.00	1,470.24	45.24	1,515.48	384.52	S/L	42.0
4058	(121) field installed meters	6/12/00	4,598.00	0.00	0.00	806.84	109.48	916.32	3,681.68	S/L	42.0
4059	( 94 ) field installed meters	6/08/00	3,572.00	0.00	0.00	626.80	85.05	711.85	2,860.15	S/L	42.0
4060	(106) field installed meters	6/30/00	4,028.00	0.00	0.00	700.10	95.90	796.00	3,232.00	S/L	42.0
4061	(100) field installed meters	5/22/00	3,800.00	0.00	0.00	666.81	90.48	757.29	3,042.71	S/L	42.0
4062	(98) field installed meters	5/30/00	3,724.00	0.00	0.00	653.48	88.67	742.15	2,981.85	S/L	42.0
4063	(92) field installed meters	4/28/00	3,496.00	0.00	0.00	619.29	83.24	702.53	2,793.47	S/L	42.0
4064	(7) field installed meters	12/22/99	266.00	0.00	0.00	48.89	6.33	55.22	210.78	S/L	42.0
4065	(41) field installed meters	12/17/99	1,600.00	0.00	0.00	294.10	38.10	332.20	1,267.80	S/L	42.0
4167	(55) meter change outs	8/14/00	2,090.00	0.00	0.00	359.78	49.76	409.54	1,680.46	S/L	42.0
4202	(18) meter change outs	8/25/00	2,964.00	0.00	0.00	505.29	70.57	575.86	2,388.14	S/L	42.0
4204	2" cuft meter	8/21/00	423.91	0.00	0.00	72.28	10.09	82.37	341.54	S/L	42.0
4206	(97 ) field installed meters	9/01/00	3,686.00	0.00	0.00	628.37	87.76	716.13	2,969.87	S/L	42.0
4207	(112) field installed meters	9/01/00	4,256.00	0.00	0.00	725.54	101.33	826.87	3,429.13	S/L	42.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 334-0001-000 (continued)</b>											
4262	Field installed meters	9/08/00	4,484.00	0.00	0.00	764.41	106.76	871.17	3,612.83	S/L	42.0
4281	(103) echange meters	9/22/00	3,914.00	0.00	0.00	660.72	93.19	753.91	3,160.09	S/L	42.0
4288	(84) field installed meters	10/06/00	3,192.00	0.00	0.00	538.84	76.00	614.84	2,577.16	S/L	42.0
4289	(1) 1 1/2" meter	10/06/00	75.00	0.00	0.00	12.67	1.79	14.46	60.54	S/L	42.0
4290	(1) 2" meter	10/06/00	80.00	0.00	0.00	13.50	1.90	15.40	64.60	S/L	42.0
4291	(63) filed installed meters	10/06/00	2,394.00	0.00	0.00	404.13	57.00	461.13	1,932.87	S/L	42.0
4292	(82) field installed meters	10/11/00	3,116.00	0.00	0.00	526.01	74.19	600.20	2,515.80	S/L	42.0
4293	(119) field installed meters	10/11/00	4,522.00	0.00	0.00	763.36	107.67	871.03	3,650.97	S/L	42.0
4301	Field Installed Meters	10/27/00	4,712.00	0.00	0.00	787.58	112.19	899.77	3,812.23	S/L	42.0
4302	Field installed meters	10/19/00	494.00	0.00	0.00	82.57	11.76	94.33	399.67	S/L	42.0
4321	Field installed meters	11/17/00	8,094.00	0.00	0.00	1,339.36	192.71	1,532.07	6,561.93	S/L	42.0
4326	Field installed meters	11/22/00	4,218.00	0.00	0.00	697.98	100.43	798.41	3,419.59	S/L	42.0
4327	Field installed meters	12/04/00	4,408.00	0.00	0.00	729.42	104.95	834.37	3,573.63	S/L	42.0
4333	(248) field installed meters	12/15/00	9,044.00	0.00	0.00	1,496.56	215.33	1,711.89	7,332.11	S/L	42.0
4682	Meter Additions 2000	6/30/00	656,956.32	0.00	0.00	114,185.29	15,641.82	129,827.11	527,129.21	S/L	42.0
4691	Meters Installed	3/03/00	18,820.00	0.00	0.00	3,396.57	448.10	3,844.67	14,975.33	S/L	42.0
5443	Meters Capitalized in 2002	6/30/02	367,961.66	0.00	0.00	49,236.76	8,760.99	57,997.75	309,963.91	S/L	42.0
5529	3" Fire Hydrant Meter	5/21/03	364.64	0.00	0.00	364.64	0.00	364.64	0.00	S/L	5.0
5530	3" Fire Hydrant Meter	5/21/03	364.64	0.00	0.00	364.64	0.00	364.64	0.00	S/L	5.0
5531	3" Fire Hydrant Meter	5/21/03	364.64	0.00	0.00	364.64	0.00	364.64	0.00	S/L	5.0
5532	3" Fire Hydrant Meter	5/21/03	364.64	0.00	0.00	364.64	0.00	364.64	0.00	S/L	5.0
5769	Meter Additions 2003	6/30/03	571,438.53	0.00	0.00	65,035.15	13,605.68	78,640.83	492,797.70	S/L	42.0
6283	Schonstedt Metal Locator	11/09/06	760.00	0.00	0.00	329.33	152.00	481.33	278.67	S/L	5.0
6284	Schonstedt Metal Locator	11/09/06	760.00	0.00	0.00	329.33	152.00	481.33	278.67	S/L	5.0
6285	Schonstedt Metal Locator	11/09/06	760.00	0.00	0.00	329.33	152.00	481.33	278.67	S/L	5.0
7210	Meter-Master Model 100EL Record	8/09/07	2,706.63	0.00	0.00	766.88	541.33	1,308.21	1,398.42	S/L	5.0
7211	Meter-Master Model 100P PSI Recu	8/09/07	1,606.63	0.00	0.00	455.22	321.33	776.55	830.08	S/L	5.0
7283	FH Meter	3/14/08	1,091.06	0.00	0.00	181.84	218.21	400.05	691.01	S/L	5.0
7297	FH X-Pander Redhead Brute	4/24/08	3,186.05	0.00	0.00	424.81	637.21	1,062.02	2,124.03	S/L	5.0
7462	Meter Pit - Carmel Manor - Ft Thon	6/26/08	17,710.84	0.00	0.00	210.84	421.69	632.53	17,078.31	S/L	42.0
7463	Meter - Meter Pit at Carmel Manor	5/15/08	7,600.00	0.00	0.00	120.63	180.95	301.58	7,298.42	S/L	42.0
31006	8" Meter	7/09/99	8,093.62	0.00	0.00	1,912.60	192.71	2,105.31	5,988.31	S/L	42.0
31012	1999 Meters	6/30/99	541,238.99	0.00	0.00	127,899.89	12,886.64	140,786.53	400,452.46	S/L	42.0
31296	2004 Meters	6/30/04	527,197.15	0.00	0.00	49,456.10	12,552.31	62,008.41	465,188.74	S/L	42.0
31330	2005 Meters	6/30/05	542,601.03	0.00	0.00	40,049.12	12,919.07	52,968.19	489,632.84	S/L	42.0
31384	Meters 2006	6/30/06	429,906.48	0.00	0.00	23,133.06	10,235.87	33,368.93	396,537.55	S/L	42.0
31388	Meters Retired in 2007	12/31/90	-153,450.00	0.00	0.00	-153,450.00	0.00	-153,450.00	0.00	S/L	1.0
31418	2007 Meters	6/30/07	374,496.02	0.00	0.00	12,556.63	8,811.67	21,368.30	353,127.72	S/L	42.5
31434	Meters 2008	6/30/08	136,155.83	0.00	0.00	1,601.83	3,203.67	4,805.50	131,350.33	S/L	42.5
31483	Meters 2009	7/01/09	658,803.50	0.00c	0.00	0.00	7,750.63	7,750.63	651,052.87	S/L	42.5
	<b>334-0001-000</b>		<b>8,551,374.58</b>	<b>0.00c</b>	<b>0.00</b>	<b>2,038,443.03</b>	<b>201,060.00</b>	<b>2,239,503.03</b>	<b>6,311,871.55</b>		
<b>Group: 334-0002-000</b>											
4870	Meters	6/13/02	4,177.99	0.00	0.00	3,431.95	99.48	3,531.43	646.56	S/L	42.0
4871	Meters	6/13/02	3,561.35	0.00	0.00	2,570.32	84.79	2,655.11	906.24	S/L	42.0
4872	Meters	6/13/02	2,539.67	0.00	0.00	1,832.95	60.47	1,893.42	646.25	S/L	42.0
4873	Meters	6/13/02	707.99	0.00	0.00	510.98	16.86	527.84	180.15	S/L	42.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 334-0002-000 (continued)</b>											
		334-0002-000	10,987.00	0.00c	0.00	8,346.20	261.60	8,607.80	2,379.20		
<b>Group: 335-0001-000</b>											
222	Fire Hydrants - 202	6/30/05	445,450.00	0.00	0.00	31,181.50	8,909.00	40,090.50	405,359.50	S/L	50.0
878	ALL ZONE HYDRANTS TRANS	1/01/59	569,459.00	0.00	0.00	418,674.63	15,818.31	434,492.94	134,966.06	S/L	36.0
879	ALL ZONE HYDRANTS TRANS	1/01/60	3,988.00	0.00	0.00	3,891.02	96.98	3,988.00	0.00	S/L	36.0
880	ALL ZONE HYDRANTS TRANS	1/01/61	3,505.00	0.00	0.00	3,359.76	97.36	3,457.12	47.88	S/L	36.0
881	ALL ZONE HYDRANTS TRANS	1/01/62	307.00	0.00	0.00	286.89	8.53	295.42	11.58	S/L	36.0
882	ALL ZONE HYDRANTS TRANS	1/01/65	13,565.00	0.00	0.00	11,902.01	376.81	12,278.82	1,286.18	S/L	36.0
883	ALL ZONE HYDRANTS TRANS	1/01/66	16,173.00	0.00	0.00	13,877.29	449.25	14,326.54	1,846.46	S/L	36.0
884	ALL ZONE HYDRANTS TRANS	1/01/67	7,007.00	0.00	0.00	5,876.00	194.64	6,070.64	936.36	S/L	36.0
885	ALL ZONE HYDRANTS TRANS	1/01/68	9,073.00	0.00	0.00	7,423.07	252.03	7,675.10	1,397.90	S/L	36.0
886	ALL ZONE HYDRANTS TRANS	1/01/69	1,667.00	0.00	0.00	1,333.47	46.31	1,379.78	287.22	S/L	36.0
887	ALL ZONE HYDRANTS TRANS	1/01/70	344.00	0.00	0.00	267.68	9.56	277.24	66.76	S/L	36.0
888	ALL ZONE HYDRANTS TRANS	1/01/71	1,046.00	0.00	0.00	789.14	29.06	818.20	227.80	S/L	36.0
889	ALL ZONE HYDRANTS TRANS	1/01/77	725.00	0.00	0.00	463.14	20.14	483.28	241.72	S/L	36.0
890	ALL ZONE HYDRANTS TRANS	1/01/78	61,412.00	0.00	0.00	38,551.65	1,705.89	40,257.54	21,154.46	S/L	36.0
891	ALL ZONE HYDRANTS TRANS	1/01/80	5,105.00	0.00	0.00	2,950.21	141.81	3,092.02	2,012.98	S/L	36.0
892	ALL ZONE HYDRANTS TRANS	1/01/81	126,886.12	0.00	0.00	83,267.89	3,524.61	86,792.50	40,093.62	S/L	36.0
893	ALL ZONE HYDRANTS TRANS	1/01/82	1,069.00	0.00	0.00	574.81	29.69	604.50	464.50	S/L	36.0
894	ALL ZONE HYDRANTS TRANS	1/01/83	528.00	0.00	0.00	273.11	14.67	287.78	240.22	S/L	36.0
895	ALL ZONE HYDRANTS TRANS	7/01/84	526.00	0.00	0.00	261.83	14.61	276.44	249.56	S/L	36.0
896	HOLDS BRANCH RELOCATION	7/01/86	1,090.00	0.00	0.00	498.98	30.28	529.26	560.74	S/L	36.0
897	FIDELITY EXPANSION	12/31/94	3,150.00	0.00	0.00	906.67	87.50	994.17	2,155.83	S/L	36.0
898	Hydrants 1998	6/30/98	186,356.68	0.00	0.00	40,609.84	5,176.57	45,786.41	140,570.27	S/L	36.0
899	TURKEYFOOT 36 MAIN	7/01/86	14,640.00	0.00	0.00	6,701.87	406.67	7,108.54	7,531.46	S/L	36.0
900	TURKEYFOOT 36 MAIN	7/01/88	915.41	0.00	0.00	382.47	25.43	407.90	507.51	S/L	36.0
901	ZONE 2 HYDRANTS TRANS & C	1/15/90	400.00	0.00	0.00	155.11	11.11	166.22	233.78	S/L	36.0
902	ZONE 2 HYDRANTS TRANS & C	3/15/90	8,710.71	0.00	0.00	3,348.71	241.96	3,590.67	5,120.04	S/L	36.0
903	ZONE 2 HYDRANTS TRANS & C	4/15/90	1,910.82	0.00	0.00	731.48	53.08	784.56	1,126.26	S/L	36.0
904	ZONE 2 HYDRANTS TRANS & C	5/15/90	4,164.79	0.00	0.00	1,587.32	115.69	1,703.01	2,461.78	S/L	36.0
905	ZONE 2 HYDRANTS TRANS & C	6/15/90	988.13	0.00	0.00	374.90	27.45	402.35	585.78	S/L	36.0
906	ZONE 2 HYDRANTS TRANS & C	7/15/90	17,234.00	0.00	0.00	6,510.62	478.72	6,989.34	10,244.66	S/L	36.0
907	ZONE 2 HYDRANTS TRANS & C	8/15/90	10,590.55	0.00	0.00	3,983.20	294.18	4,277.38	6,313.17	S/L	36.0
908	ZONE 2 HYDRANTS TRANS & C	6/30/90	3,811.73	0.00	0.00	1,439.91	105.88	1,545.79	2,265.94	S/L	36.0
909	36 MAIN TM TO DUDLEY (A1)	1/01/90	7,550.00	0.00	0.00	1,447.42	76.26	1,523.68	6,026.32	S/L	99.0
910	36 MAIN TM TO DUDLEY (A2)	1/01/90	14,640.00	0.00	0.00	3,065.55	406.67	3,472.22	11,167.78	S/L	36.0
911	30 MAIN KENTON LANDS TO B	1/01/90	7,275.39	0.00	0.00	1,523.43	202.09	1,725.52	5,549.87	S/L	36.0
912	ZONE 2 MAIN	8/31/91	557.67	0.00	0.00	107.43	15.49	122.92	434.75	S/L	36.0
913	ZONE 2 HYDRANTS TRANS & C	8/01/89	26,999.32	0.00	0.00	5,383.49	749.98	6,133.47	20,865.85	S/L	36.0
914	CAPITALIZED INTEREST	8/01/89	1,594.78	0.00	0.00	318.01	44.30	362.31	1,232.47	S/L	36.0
915	AMSTERDAM HYDRANTS	5/01/89	7,886.30	0.00	0.00	1,572.48	219.06	1,791.54	6,094.76	S/L	36.0
916	HYDRANTS	5/31/92	805.60	0.00	0.00	149.26	22.38	171.64	633.96	S/L	36.0
917	ZONE 2 HYDRANTS	6/30/96	10,000.00	0.00	0.00	2,578.87	277.78	2,856.65	7,143.35	S/L	36.0
918	ZONE 3 HYDRANTS TRANS & C	7/15/90	1,699.89	0.00	0.00	642.22	47.22	689.44	1,010.45	S/L	36.0
919	DON STREET HYDRANTS	2/01/91	10,675.00	0.00	0.00	3,908.24	296.53	4,204.77	6,470.23	S/L	36.0
920	RIDGEVIEW HEIGHTS HYDRAN	10/01/89	27,556.00	0.00	0.00	10,134.48	765.44	10,899.92	16,656.08	S/L	36.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 335-0001-000 (continued)</b>											
921	44 MGO UPGRADE - FTTP	5/02/95	159,457.82	0.00	0.00	54,931.69	4,429.38	59,361.07	100,096.75	S/L	36.0
922	BASIN AREA ZONE 4 HYDRANT	5/18/90	1,125.24	0.00	0.00	426.89	31.26	458.15	667.09	S/L	36.0
923	BASIN AREA ZONE 4 HYDRANT	8/15/90	3,090.06	0.00	0.00	1,162.19	85.84	1,248.03	1,842.03	S/L	36.0
924	Hydrants C.Cty.	1/01/97	672,693.91	0.00	0.00	283,667.62	18,685.94	302,353.56	370,340.35	S/L	36.0
925	INDEPENDENCE STATION ROA	6/15/91	25,600.00	0.00	0.00	9,201.78	711.11	9,912.89	15,687.11	S/L	36.0
926	INDEPENDENCE STATION ROA	6/15/91	4,800.00	0.00	0.00	1,725.33	133.33	1,858.66	2,941.34	S/L	36.0
927	PRICE & COWIE HYDRANTS	11/16/94	2,831.80	0.00	0.00	822.12	78.66	900.78	1,931.02	S/L	36.0
928	SUBDISTRICT A	1/01/94	62,863.97	0.00	0.00	19,348.14	1,746.22	21,094.36	41,769.61	S/L	36.0
929	ZONE 3 HYDRANTS	6/30/96	9,872.00	0.00	0.00	2,545.86	274.22	2,820.08	7,051.92	S/L	36.0
930	ZONE 3 HYDRANTS	6/30/96	160,793.96	0.00	0.00	41,466.69	4,466.50	45,933.19	114,860.77	S/L	36.0
931	Capitalized Hydrants per Projects	6/30/97	17,178.56	0.00	0.00	4,087.02	477.18	4,564.20	12,614.36	S/L	36.0
932	VALVES	1/01/59	29,517.00	0.00	0.00	29,517.00	0.00	29,517.00	0.00	S/L	36.0
933	VALVES	1/01/60	2,893.00	0.00	0.00	2,832.00	61.00	2,893.00	0.00	S/L	36.0
934	VALVES	1/01/61	1,875.00	0.00	0.00	1,807.08	52.08	1,859.16	15.84	S/L	36.0
935	VALVES	1/01/65	4,713.00	0.00	0.00	4,132.16	130.92	4,263.08	449.92	S/L	36.0
936	VALVES	1/01/66	7,992.00	0.00	0.00	6,858.16	222.00	7,080.16	911.84	S/L	36.0
937	VALVES	1/01/67	2,225.00	0.00	0.00	1,872.81	61.81	1,934.62	290.38	S/L	36.0
938	VALVES	1/01/68	8,393.00	0.00	0.00	6,865.78	233.14	7,098.92	1,294.08	S/L	36.0
939	VALVES	1/01/69	2,697.00	0.00	0.00	2,152.48	74.92	2,227.40	469.60	S/L	36.0
940	VALVES	1/01/70	1,993.00	0.00	0.00	1,552.00	55.36	1,607.36	385.64	S/L	36.0
941	VALVES	1/01/71	5,522.00	0.00	0.00	4,178.95	153.39	4,332.34	1,189.66	S/L	36.0
942	VALVES	1/01/73	290.00	0.00	0.00	210.26	8.06	218.32	71.68	S/L	36.0
943	VALVES	1/01/78	32,299.00	0.00	0.00	20,276.71	897.19	21,173.90	11,125.10	S/L	36.0
944	VALVES	1/01/80	8,915.32	0.00	0.00	5,010.09	247.65	5,257.74	3,657.58	S/L	36.0
945	VALVES	1/01/81	117,546.11	0.00	0.00	66,442.25	3,265.17	69,707.42	47,838.69	S/L	36.0
946	VALVES	1/01/82	43,258.28	0.00	0.00	23,263.70	1,201.62	24,465.32	18,792.96	S/L	36.0
947	VALVES	1/01/83	756.28	0.00	0.00	392.13	21.01	413.14	343.14	S/L	36.0
948	VALVES	7/01/86	4,020.80	0.00	0.00	1,840.72	111.69	1,952.41	2,068.39	S/L	36.0
949	TURKEYFOOT 36 MAIN	7/01/86	48,440.00	0.00	0.00	22,174.76	1,345.56	23,520.32	24,919.68	S/L	36.0
950	HOLDS BRANCH LOCATION	7/01/86	1,945.00	0.00	0.00	890.38	54.03	944.41	1,000.59	S/L	36.0
951	Valves Installed 1998	6/30/98	112,087.05	0.00	0.00	24,425.41	3,113.53	27,538.94	84,548.11	S/L	36.0
3568	Hydrants Installed 2001	6/30/01	964,005.74	0.00	0.00	152,098.66	26,777.94	178,876.60	785,129.14	S/L	36.0
4683	Hydrant Additions 2000	6/30/00	43,632.20	0.00	0.00	7,756.81	1,212.01	8,968.82	34,663.38	S/L	36.0
4726	Hydrants - 2002	6/30/02	46,000.00	0.00	0.00	6,337.78	1,277.78	7,615.56	38,384.44	S/L	36.0
5165	Flushing Elbows , Meter Keys	2/12/02	276.11	0.00	0.00	276.11	0.00	276.11	0.00	S/L	5.0
5770	Hydrants 2003	6/30/03	97,893.14	0.00	0.00	11,529.62	2,719.25	14,248.87	83,644.27	S/L	36.0
5777	Hydrants - 184-0086-501	6/30/03	14,295.00	0.00	0.00	1,683.63	397.08	2,080.71	12,214.29	S/L	36.0
7159	Fire Hydrants 160	6/01/06	240,000.00	0.00	0.00	17,466.67	4,800.00	22,266.67	217,733.33	S/L	50.0
7188	Fire Hydrants - 123	12/31/06	302,588.09	0.00	0.00	12,103.52	6,051.76	18,155.28	284,432.81	S/L	50.0
7318	Hudrant Pressure Recorder HPR-31	5/21/08	1,014.35	0.00	0.00	118.34	202.87	321.21	693.14	S/L	5.0
7720	210 - FH's	7/01/09	1,035,943.05	0.00c	0.00	0.00	10,359.43	10,359.43	1,025,583.62	S/L	50.0
7731	2009 Retirements 52 FH's	12/31/64	-130,000.00	0.00	0.00	-84,500.00	0.00	-84,500.00	-45,500.00	S/L	1.0
31046	1999 Fire Hydrants	6/30/99	104,698.35	0.00	0.00	20,707.03	2,908.29	23,615.32	81,083.03	S/L	36.0
31297	2004 Hydrants	6/30/04	378,767.93	0.00	0.00	37,035.09	10,521.33	47,556.42	331,211.51	S/L	36.0
31336	Capitalized Interest 2005	12/31/05	12,695.51	0.00	0.00	761.73	253.91	1,015.64	11,679.87	S/L	50.0
31357	Retirement of FH for 2006	1/01/64	-240,000.00	0.00	0.00	-156,000.00	0.00	-156,000.00	-84,000.00	S/L	1.0
31389	FH Retired in 2007	12/31/64	-6,000.00	0.00	0.00	-3,900.00	0.00	-3,900.00	-2,100.00	S/L	1.0
31399	125 Fire Hydrants 2007	12/31/07	223,439.77	0.00	0.00	4,468.80	4,468.80	8,937.60	214,502.17	S/L	50.0
31435	Hydrants Retired 2008	12/31/64	-45,000.00	0.00	0.00	-29,250.00	0.00	-29,250.00	-15,750.00	S/L	1.0



Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 335-0001-000 (continued)</b>											
31436	Hydrants 2008	7/01/08	219,288.79	0.00	0.00	2,192.89	4,385.78	6,578.67	212,710.12	S/L	50.0
		<b>335-0001-000</b>	<b>6,460,261.08</b>	<b>0.00c</b>	<b>0.00</b>	<b>1,370,233.90</b>	<b>160,682.98</b>	<b>1,530,916.88</b>	<b>4,929,344.20</b>		
<b>Group: 335-0003-000</b>											
31298	Hydrants - Taylor Mill	4/01/04	150,000.00	0.00	0.00	15,416.67	4,166.67	19,583.34	130,416.66	S/L	36.0
		<b>335-0003-000</b>	<b>150,000.00</b>	<b>0.00c</b>	<b>0.00</b>	<b>15,416.67</b>	<b>4,166.67</b>	<b>19,583.34</b>	<b>130,416.66</b>		
<b>Group: 339-0001-000</b>											
1263	MATERIAL HANDLER	2/23/93	429.00	0.00	0.00	429.00	0.00	429.00	0.00	S/L	8.0
1264	SLUDGE DUMPSTER	3/16/93	2,350.00	0.00	0.00	2,350.00	0.00	2,350.00	0.00	S/L	8.0
1265	HY-TEK MATERIAL HANDLING	2/13/95	18,170.33	0.00	0.00	18,170.33	0.00	18,170.33	0.00	S/L	7.0
1266	FUEL PUMP	2/20/96	243.44	0.00	0.00	243.44	0.00	243.44	0.00	S/L	7.0
1267	EQUIPMENT	8/20/96	117,655.00	0.00	0.00	117,655.00	0.00	117,655.00	0.00	S/L	7.0
1268	FORK LIFT	10/15/96	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	0.00	S/L	7.0
1277	STORES EQUIPMENT OFFICE B	8/17/93	731.70	0.00	0.00	731.70	0.00	731.70	0.00	S/L	8.0
1278	Stores Equipment C.Cty.	1/01/97	7,767.99	0.00	0.00	7,767.99	0.00	7,767.99	0.00	S/L	7.0
1447	WATER WORKS SUPPLY	10/31/93	375.00	0.00	0.00	375.00	0.00	375.00	0.00	S/L	5.0
1449	Trailer	11/12/97	3,195.00	0.00	0.00	3,195.00	0.00	3,195.00	0.00	S/L	5.0
1450	Leak Detection Equipment	6/12/98	75,905.53	0.00	0.00	75,905.53	0.00	75,905.53	0.00	S/L	7.0
1453	LAB EQUIPMENT TAYLOR MIL	1/15/90	477.00	0.00	0.00	477.00	0.00	477.00	0.00	S/L	4.0
1454	LAB EQUIPMENT TAYLOR MIL	10/15/90	4,624.00	0.00	0.00	4,624.00	0.00	4,624.00	0.00	S/L	4.0
1455	WRIGHT BROS	4/22/91	2,074.24	0.00	0.00	2,074.24	0.00	2,074.24	0.00	S/L	5.0
1456	LAB FURNITURE	8/05/92	6,519.25	0.00	0.00	6,519.25	0.00	6,519.25	0.00	S/L	4.0
1457	LAB FURNITURE	8/20/92	3,722.75	0.00	0.00	3,722.75	0.00	3,722.75	0.00	S/L	4.0
1458	LAB FURNITURE	9/01/92	1,975.00	0.00	0.00	1,975.00	0.00	1,975.00	0.00	S/L	4.0
1459	LAB FURNITURE	2/16/93	937.50	0.00	0.00	937.50	0.00	937.50	0.00	S/L	4.0
1460	Lab Equipment Fisher Scientific	12/30/97	8,061.67	0.00	0.00	8,061.67	0.00	8,061.67	0.00	S/L	4.0
1470	LAB EQUIPMENT FORT THOMAS	2/15/88	640.00	0.00	0.00	640.00	0.00	640.00	0.00	S/L	4.0
1471	LAB EQUIPMENT FORT THOMAS	3/15/88	10,170.05	0.00	0.00	10,170.05	0.00	10,170.05	0.00	S/L	4.0
1472	LAB EQUIPMENT FORT THOMAS	4/15/88	7,931.27	0.00	0.00	7,931.27	0.00	7,931.27	0.00	S/L	4.0
1473	LAB EQUIPMENT FORT THOMAS	5/15/88	8,194.00	0.00	0.00	8,194.00	0.00	8,194.00	0.00	S/L	4.0
1474	LAB EQUIPMENT FORT THOMAS	6/15/88	52,624.16	0.00	0.00	52,624.16	0.00	52,624.16	0.00	S/L	4.0
1475	LAB EQUIPMENT FORT THOMAS	7/15/88	5,671.51	0.00	0.00	5,671.51	0.00	5,671.51	0.00	S/L	4.0
1476	LAB EQUIPMENT FORT THOMAS	8/15/88	8,101.56	0.00	0.00	8,101.56	0.00	8,101.56	0.00	S/L	4.0
1477	LAB EQUIPMENT FORT THOMAS	9/15/88	388.22	0.00	0.00	388.22	0.00	388.22	0.00	S/L	4.0
1478	LAB EQUIPMENT FORT THOMAS	10/15/88	666.11	0.00	0.00	666.11	0.00	666.11	0.00	S/L	4.0
1479	LAB EQUIPMENT FORT THOMAS	12/15/88	39,477.98	0.00	0.00	39,477.98	0.00	39,477.98	0.00	S/L	8.0
1480	VILLAGE SQUARE OFFICE	2/16/89	176.72	0.00	0.00	176.72	0.00	176.72	0.00	S/L	4.0
1481	CURTIN MATHESON	2/21/89	806.50	0.00	0.00	806.50	0.00	806.50	0.00	S/L	4.0
1482	FISCHER SCIENTIFIC	2/21/89	973.83	0.00	0.00	973.83	0.00	973.83	0.00	S/L	4.0
1483	VILLAGE SQUARE OFFICE	2/21/89	312.80	0.00	0.00	312.80	0.00	312.80	0.00	S/L	4.0
1484	CURTIN MATHESON	2/21/89	742.86	0.00	0.00	742.86	0.00	742.86	0.00	S/L	4.0
1485	VILLAGE SQUARE OFFICE	3/27/89	547.75	0.00	0.00	547.75	0.00	547.75	0.00	S/L	4.0
1486	FISCHER SCIENTIFIC	3/27/89	534.32	0.00	0.00	534.32	0.00	534.32	0.00	S/L	4.0
1487	E.J. ROBINSON GLASS	4/18/89	412.50	0.00	0.00	412.50	0.00	412.50	0.00	S/L	4.0
1488	CURTIN MATHESON SCIENTIFI	4/18/89	748.51	0.00	0.00	748.51	0.00	748.51	0.00	S/L	4.0



## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 339-0001-000 (continued)</b>											
1489	FISCHER SCIENTIFIC	5/16/89	4,683.25	0.00	0.00	4,683.25	0.00	4,683.25	0.00	S/L	4.0
1490	VILLAGE SQUARE OFFICE	5/16/89	513.35	0.00	0.00	513.35	0.00	513.35	0.00	S/L	4.0
1491	FISCHER SCIENTIFIC	6/21/89	3,148.17	0.00	0.00	3,148.17	0.00	3,148.17	0.00	S/L	4.0
1494	VILLAGE SQUARE OFFICE	7/18/89	372.30	0.00	0.00	372.30	0.00	372.30	0.00	S/L	4.0
1496	TURNER DESIGNS	8/15/89	6,843.75	0.00	0.00	6,843.75	0.00	6,843.75	0.00	S/L	4.0
1497	VILLAGE SQUARE OFFICE	10/16/89	636.00	0.00	0.00	636.00	0.00	636.00	0.00	S/L	4.0
1498	FISCHER SCIENTIFIC	10/16/89	743.84	0.00	0.00	743.84	0.00	743.84	0.00	S/L	4.0
1499	FISCHER SCIENTIFIC	10/16/89	914.82	0.00	0.00	914.82	0.00	914.82	0.00	S/L	4.0
1500	LAB EQUIP FORT THOMAS	1/15/90	21,207.38	0.00	0.00	21,207.38	0.00	21,207.38	0.00	S/L	4.0
1501	LAB EQUIP FORT THOMAS	4/15/90	7,315.00	0.00	0.00	7,315.00	0.00	7,315.00	0.00	S/L	4.0
1502	LAB EQUIP FORT THOMAS	8/15/90	23,839.20	0.00	0.00	23,839.20	0.00	23,839.20	0.00	S/L	4.0
1503	LAB EQUIP FORT THOMAS	9/15/90	7,164.20	0.00	0.00	7,164.20	0.00	7,164.20	0.00	S/L	4.0
1504	LAB EQUIP FORT THOMAS	12/15/90	4,796.95	0.00	0.00	4,796.95	0.00	4,796.95	0.00	S/L	4.0
1505	FISCHER SCIENTIFIC	1/15/91	460.00	0.00	0.00	460.00	0.00	460.00	0.00	S/L	4.0
1506	L & D INDUSTRIES	3/19/91	3,582.95	0.00	0.00	3,582.95	0.00	3,582.95	0.00	S/L	4.0
1507	JAN PRODUCTS	11/19/91	4,390.70	0.00	0.00	4,390.70	0.00	4,390.70	0.00	S/L	4.0
1508	GALE CRADDOCK CONST	11/19/91	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	4.0
1509	FISCHER SCIENTIFIC	11/19/91	2,191.14	0.00	0.00	2,191.14	0.00	2,191.14	0.00	S/L	4.0
1510	FISHER SCIENTIFIC	1/08/92	15,870.00	0.00	0.00	15,870.00	0.00	15,870.00	0.00	S/L	4.0
1511	MERCURY ANALYZER	4/10/92	3,389.75	0.00	0.00	3,389.75	0.00	3,389.75	0.00	S/L	4.0
1512	LAB PH TOW METER	8/04/92	903.00	0.00	0.00	903.00	0.00	903.00	0.00	S/L	4.0
1513	ION METER	9/07/92	910.99	0.00	0.00	910.99	0.00	910.99	0.00	S/L	4.0
1514	Partiele Counter	4/16/93	23,529.08	0.00	0.00	23,529.08	0.00	23,529.08	0.00	S/L	4.0
1515	TURBIMETER	9/20/94	1,310.00	0.00	0.00	1,310.00	0.00	1,310.00	0.00	S/L	4.0
1516	PARTICLE COUNTER	9/20/94	17,809.00	0.00	0.00	17,809.00	0.00	17,809.00	0.00	S/L	4.0
1517	ION ANALYZER	9/20/94	2,304.11	0.00	0.00	2,304.11	0.00	2,304.11	0.00	S/L	4.0
1518	BALANCE FTTP	12/16/94	2,121.90	0.00	0.00	2,121.90	0.00	2,121.90	0.00	S/L	4.0
1519	STERITMATIC TRAY	12/16/94	234.29	0.00	0.00	234.29	0.00	234.29	0.00	S/L	4.0
1520	BALANCE & WEIGHTS	1/17/95	1,398.88	0.00	0.00	1,398.88	0.00	1,398.88	0.00	S/L	5.0
1521	AUTOSAMPLER	1/17/95	9,067.00	0.00	0.00	9,067.00	0.00	9,067.00	0.00	S/L	5.0
1522	STERILIZER	1/17/95	4,989.00	0.00	0.00	4,989.00	0.00	4,989.00	0.00	S/L	5.0
1523	CRYPTO EQUIP	1/16/96	1,229.00	0.00	0.00	1,229.00	0.00	1,229.00	0.00	S/L	5.0
1524	LAB FURNITURE	1/16/96	9,558.46	0.00	0.00	9,558.46	0.00	9,558.46	0.00	S/L	5.0
1525	CRYPTO	1/16/96	11,545.10	0.00	0.00	11,545.10	0.00	11,545.10	0.00	S/L	5.0
1526	GC/MS HEWLET PACKARD	2/20/96	106,447.50	0.00	0.00	106,447.50	0.00	106,447.50	0.00	S/L	5.0
1527	CRYPTO EUQIPMENT	5/21/96	6,137.00	0.00	0.00	6,137.00	0.00	6,137.00	0.00	S/L	5.0
1528	MICROSCOPE	5/21/96	25,743.54	0.00	0.00	25,743.54	0.00	25,743.54	0.00	S/L	5.0
1529	COSESCO SYSTEM	9/17/96	3,691.85	0.00	0.00	3,691.85	0.00	3,691.85	0.00	S/L	5.0
1530	Refrigerator & Analyser	6/30/97	4,829.73	0.00	0.00	4,829.73	0.00	4,829.73	0.00	S/L	5.0
1531	Lab Equipment C.Cty.	1/01/97	5,904.99	0.00	0.00	5,277.04	393.67	5,670.71	234.28	S/L	15.0
3570	Street Plates	12/03/01	4,740.00	0.00	0.00	4,740.00	0.00	4,740.00	0.00	S/L	5.0
3571	Geophone	12/01/01	285.00	0.00	0.00	285.00	0.00	285.00	0.00	S/L	5.0
3572	Geophone	12/01/01	285.00	0.00	0.00	285.00	0.00	285.00	0.00	S/L	5.0
3573	Geophone	12/01/01	285.00	0.00	0.00	285.00	0.00	285.00	0.00	S/L	5.0
3574	Versaprobe	12/01/01	8,296.00	0.00	0.00	8,296.00	0.00	8,296.00	0.00	S/L	7.0
4003	Delta tool box	5/12/00	199.99	0.00	0.00	199.99	0.00	199.99	0.00	S/L	5.0
4101	Windows	3/27/00	9,875.00	0.00	0.00	9,063.84	811.16	9,875.00	0.00	S/L	7.0
4102	Plate glass	3/30/00	2,968.00	0.00	0.00	2,724.20	243.80	2,968.00	0.00	S/L	7.0
4104	14" stihl saw	2/17/00	1,051.00	0.00	0.00	1,051.00	0.00	1,051.00	0.00	S/L	5.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 339-0001-000 (continued)</b>											
4105	Computer Notepad	3/01/00	426.80	0.00	0.00	426.80	0.00	426.80	0.00	S/L	3.0
4106	(40) double jacketed hoses	3/21/00	2,891.95	0.00	0.00	2,891.95	0.00	2,891.95	0.00	S/L	5.0
4107	Sign tape	2/17/00	540.00	0.00	0.00	540.00	0.00	540.00	0.00	S/L	3.0
4108	(4) computer cables	3/08/00	503.80	0.00	0.00	503.80	0.00	503.80	0.00	S/L	3.0
4109	Repair actuators	3/02/00	9,103.42	0.00	0.00	9,103.42	0.00	9,103.42	0.00	S/L	5.0
4110	(100) metal signs	2/17/00	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	5.0
4111	A/C system recover	9/10/99	1,995.00	0.00	0.00	1,995.00	0.00	1,995.00	0.00	S/L	5.0
4168	Pressure gauges	8/04/00	244.11	0.00	0.00	244.11	0.00	244.11	0.00	S/L	5.0
4169	Digital security system	8/14/00	9,504.00	0.00	0.00	9,504.00	0.00	9,504.00	0.00	S/L	4.0
4170	Digital security system	8/14/00	8,900.00	0.00	0.00	8,900.00	0.00	8,900.00	0.00	S/L	4.0
4181	Pressure gauges	8/14/00	416.38	0.00	0.00	416.38	0.00	416.38	0.00	S/L	5.0
4182	4HP Honda motors	8/14/00	492.00	0.00	0.00	492.00	0.00	492.00	0.00	S/L	7.0
4183	4HP Honda motor	8/14/00	492.00	0.00	0.00	492.00	0.00	492.00	0.00	S/L	7.0
4235	AD atomic absorption	2/17/00	99.00	0.00	0.00	99.00	0.00	99.00	0.00	S/L	5.0
4279	Supply outlets	9/22/00	70.50	0.00	0.00	70.50	0.00	70.50	0.00	S/L	4.0
4282	Alum tread plates	9/22/00	1,089.72	0.00	0.00	1,089.72	0.00	1,089.72	0.00	S/L	3.0
4284	Tube steel and plates	9/22/00	1,066.90	0.00	0.00	1,066.90	0.00	1,066.90	0.00	S/L	3.0
4286	Sprinkler system	10/02/00	6,450.00	0.00	0.00	5,597.68	852.32	6,450.00	0.00	S/L	7.0
4287	3-ton monorail system	10/02/00	9,812.31	0.00	0.00	8,515.68	1,296.63	9,812.31	0.00	S/L	7.0
4298	Versa probe	10/19/00	1,990.00	0.00	0.00	1,990.00	0.00	1,990.00	0.00	S/L	5.0
4328	8 inch hinged cutter	11/27/00	2,040.00	0.00	0.00	2,040.00	0.00	2,040.00	0.00	S/L	3.0
4329	Basin cleaning equipment	12/04/00	4,999.80	0.00	0.00	4,999.80	0.00	4,999.80	0.00	S/L	5.0
4335	Winterize sprinklers	12/15/00	261.01	0.00	0.00	261.01	0.00	261.01	0.00	S/L	1.0
4350	MAGNETIC LOCATOR	1/24/01	650.00	0.00	0.00	650.00	0.00	650.00	0.00	S/L	5.0
4352	MAGNETIC LOCATOR	1/24/01	650.00	0.00	0.00	650.00	0.00	650.00	0.00	S/L	5.0
4353	Magnetic Locator	1/09/01	650.00	0.00	0.00	650.00	0.00	650.00	0.00	S/L	5.0
4354	MAGNETIC LOCATOR	1/24/01	650.00	0.00	0.00	650.00	0.00	650.00	0.00	S/L	5.0
4355	MAGNETIC LOCATOR	1/24/01	650.00	0.00	0.00	650.00	0.00	650.00	0.00	S/L	5.0
4414	16 Street Plates	4/02/01	8,630.00	0.00	0.00	8,630.00	0.00	8,630.00	0.00	S/L	5.0
4426	Piston Scaler	6/08/01	849.00	0.00	0.00	849.00	0.00	849.00	0.00	S/L	3.0
4427	Piston Sealer	6/08/01	849.00	0.00	0.00	849.00	0.00	849.00	0.00	S/L	3.0
4429	Surv. Camera ORPS	4/27/01	3,350.00	0.00	0.00	3,350.00	0.00	3,350.00	0.00	S/L	5.0
4430	Surv. System LKPS	4/27/01	12,500.00	0.00	0.00	10,119.04	1,785.71	11,904.75	595.25	S/L	7.0
4473	Surveillance System	6/11/01	19,950.00	0.00	0.00	15,983.75	2,850.00	18,833.75	1,116.25	S/L	7.0
4684	Misc Other Plant & Equip 2000	6/30/00	48,164.37	0.00	0.00	48,164.37	0.00	48,164.37	0.00	S/L	5.0
4687	Swivel Hydrant Diffusers	5/12/00	1,814.06	0.00	0.00	1,814.06	0.00	1,814.06	0.00	S/L	5.0
4918	Stanley impact wrench	3/16/04	6,288.00	0.00	0.00	5,614.29	673.71	6,288.00	0.00	S/L	7.0
4962	14" stihl cut off saw	5/25/04	923.99	0.00	0.00	923.99	0.00	923.99	0.00	S/L	3.0
4963	14" stihl cut off saw	5/25/04	923.99	0.00	0.00	923.99	0.00	923.99	0.00	S/L	3.0
4964	Locator	2/03/04	495.00	0.00	0.00	486.75	8.25	495.00	0.00	S/L	5.0
5020	Seadalarm	8/10/01	1,995.00	0.00	0.00	1,995.00	0.00	1,995.00	0.00	S/L	5.0
5026	Wireless Alarm System	8/17/01	8,991.00	0.00	0.00	8,991.00	0.00	8,991.00	0.00	S/L	5.0
5044	Chain Link Fence	9/21/01	5,063.00	0.00	0.00	3,887.67	723.29	4,610.96	452.04	S/L	7.0
5061	Flagger Stand	9/21/01	684.15	0.00	0.00	684.15	0.00	684.15	0.00	S/L	3.0
5062	Flagger Stand	9/21/01	684.12	0.00	0.00	684.12	0.00	684.12	0.00	S/L	3.0
5063	Flagger Stand	9/21/01	684.12	0.00	0.00	684.12	0.00	684.12	0.00	S/L	3.0
5064	Flagger Stand	9/21/01	684.12	0.00	0.00	684.12	0.00	684.12	0.00	S/L	3.0
5065	Flagger Stand	9/21/01	684.12	0.00	0.00	684.12	0.00	684.12	0.00	S/L	3.0
5066	Flagger Stand	9/21/01	684.12	0.00	0.00	684.12	0.00	684.12	0.00	S/L	3.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 339-0001-000 (continued)</b>											
5081	Barcode Scanner	10/12/01	354.00	0.00	0.00	354.00	0.00	354.00	0.00	S/L	5.0
5083	Barcode Scanner	10/12/01	354.00	0.00	0.00	354.00	0.00	354.00	0.00	S/L	5.0
5084	Barcode Scanner	10/12/01	354.00	0.00	0.00	354.00	0.00	354.00	0.00	S/L	5.0
5103	Magnetic Locator	10/26/01	651.22	0.00	0.00	651.22	0.00	651.22	0.00	S/L	5.0
5104	Magnetic Locator	10/26/01	655.66	0.00	0.00	655.66	0.00	655.66	0.00	S/L	5.0
5105	Magnetic Locator	10/26/01	651.21	0.00	0.00	651.21	0.00	651.21	0.00	S/L	5.0
5106	Magnetic Locator	10/26/01	651.22	0.00	0.00	651.22	0.00	651.22	0.00	S/L	5.0
5119	Flagpole	11/16/01	859.00	0.00	0.00	859.00	0.00	859.00	0.00	S/L	7.0
5133	Ventilated Shelf	11/30/01	95.47	0.00	0.00	95.47	0.00	95.47	0.00	S/L	5.0
5134	Ventilated Shelf	11/30/01	95.47	0.00	0.00	95.47	0.00	95.47	0.00	S/L	5.0
5135	Ventilated Shelf	11/30/01	95.46	0.00	0.00	95.46	0.00	95.46	0.00	S/L	5.0
5136	Relay Rack	11/30/01	332.94	0.00	0.00	332.94	0.00	332.94	0.00	S/L	5.0
5138	Storage Cabinet	11/30/01	781.63	0.00	0.00	781.63	0.00	781.63	0.00	S/L	7.0
5156	Materials Hydrant Testing	1/22/02	2,639.60	0.00	0.00	2,639.60	0.00	2,639.60	0.00	S/L	5.0
5166	Install Inverter Drives	2/13/02	9,720.00	0.00	0.00	9,604.28	115.72	9,720.00	0.00	S/L	7.0
5167	Electrical Supplies	2/19/02	64.26	0.00	0.00	64.26	0.00	64.26	0.00	S/L	5.0
5168	Pipe Cutter	2/11/02	6,363.00	0.00	0.00	6,363.00	0.00	6,363.00	0.00	S/L	5.0
5169	Electric for Backwash Pump	2/13/02	8,134.18	0.00	0.00	8,037.37	96.81	8,134.18	0.00	S/L	7.0
5174	Lab Info Management System	2/13/02	889.17	0.00	0.00	889.17	0.00	889.17	0.00	S/L	5.0
5176	Proj. Change Request	2/07/02	2,080.00	0.00	0.00	2,080.00	0.00	2,080.00	0.00	S/L	5.0
5177	Guages	3/06/02	430.20	0.00	0.00	430.20	0.00	430.20	0.00	S/L	5.0
5188	Fire Hoses with Couplings	3/18/02	3,740.58	0.00	0.00	3,740.58	0.00	3,740.58	0.00	S/L	5.0
5189	Lab Info Management Syst.	3/06/02	332.91	0.00	0.00	332.91	0.00	332.91	0.00	S/L	5.0
5198	Carpet	3/28/02	1,469.00	0.00	0.00	1,469.00	0.00	1,469.00	0.00	S/L	5.0
5202	U-Haul Large Boxes	3/07/02	55.33	0.00	0.00	55.33	0.00	55.33	0.00	S/L	3.0
5213	Corner Strobe Set	5/10/02	1,525.52	0.00	0.00	1,525.52	0.00	1,525.52	0.00	S/L	5.0
5255	Hose with Coupling	5/22/02	1,008.30	0.00	0.00	1,008.30	0.00	1,008.30	0.00	S/L	3.0
5258	Office Remodeling	6/15/02	2,195.00	0.00	0.00	2,195.00	0.00	2,195.00	0.00	S/L	3.0
5264	Venilator Roof	6/20/02	437.62	0.00	0.00	437.62	0.00	437.62	0.00	S/L	3.0
5279	Project Change Request	6/06/02	520.00	0.00	0.00	520.00	0.00	520.00	0.00	S/L	1.0
5299	8" Pressure Recorder	7/29/02	510.78	0.00	0.00	510.78	0.00	510.78	0.00	S/L	3.0
5300	8" Pressure Recorder, access.	7/29/02	600.02	0.00	0.00	600.02	0.00	600.02	0.00	S/L	3.0
5311	Pressure Recorder	8/02/02	478.71	0.00	0.00	478.71	0.00	478.71	0.00	S/L	5.0
5312	Pressure Recorder	8/02/02	478.71	0.00	0.00	478.71	0.00	478.71	0.00	S/L	5.0
5314	Pressure Recorder	8/26/02	454.50	0.00	0.00	454.50	0.00	454.50	0.00	S/L	5.0
5315	Pressure Recorder	8/26/02	454.49	0.00	0.00	454.49	0.00	454.49	0.00	S/L	5.0
5316	Pressure Recorder	8/26/02	454.49	0.00	0.00	454.49	0.00	454.49	0.00	S/L	5.0
5317	Pressure Recorder	8/26/02	454.49	0.00	0.00	454.49	0.00	454.49	0.00	S/L	5.0
5329	Koshin Model seh 50 Pump	9/16/02	2,162.00	0.00	0.00	2,162.00	0.00	2,162.00	0.00	S/L	5.0
5330	TIM Computer Calibration Sys.	9/27/02	3,893.06	0.00	0.00	3,893.06	0.00	3,893.06	0.00	S/L	5.0
5331	Orion 4 Gas Monitor	8/08/02	1,254.80	0.00	0.00	1,254.80	0.00	1,254.80	0.00	S/L	5.0
5332	Orion 4 Gas Monitor	8/08/02	1,254.80	0.00	0.00	1,254.80	0.00	1,254.80	0.00	S/L	5.0
5333	Orion 4 Gas Monitor	8/08/02	1,254.80	0.00	0.00	1,254.80	0.00	1,254.80	0.00	S/L	5.0
5334	Orion 4 Gas Monitor	8/08/02	1,254.80	0.00	0.00	1,254.80	0.00	1,254.80	0.00	S/L	5.0
5335	Orion 4 Gas Monitor	8/08/02	1,254.80	0.00	0.00	1,254.80	0.00	1,254.80	0.00	S/L	5.0
5336	Orion 4 Gas Monitor	8/08/02	1,254.80	0.00	0.00	1,254.80	0.00	1,254.80	0.00	S/L	5.0
5337	Orion 4 Gas Monitor	8/08/02	1,254.80	0.00	0.00	1,254.80	0.00	1,254.80	0.00	S/L	5.0
5338	Orion 4 Gas Monitor	8/08/02	1,254.80	0.00	0.00	1,254.80	0.00	1,254.80	0.00	S/L	5.0
5339	Orion Monitor w/battery pk.	8/08/02	1,337.00	0.00	0.00	1,337.00	0.00	1,337.00	0.00	S/L	5.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 339-0001-000 (continued)</b>											
5340	Orion Monitor w/ battery pk.	8/08/02	1,337.00	0.00	0.00	1,337.00	0.00	1,337.00	0.00	S/L	5.0
5341	Orion Monitor w/battery pk.	8/08/02	1,337.00	0.00	0.00	1,337.00	0.00	1,337.00	0.00	S/L	5.0
5342	Cut Off Saw	9/16/02	2,926.00	0.00	0.00	2,926.00	0.00	2,926.00	0.00	S/L	5.0
5352	Hydrant Pressure Reorder	9/13/02	948.02	0.00	0.00	948.02	0.00	948.02	0.00	S/L	5.0
5362	Irrigation Sludge Bldg.	8/31/02	3,205.00	0.00	0.00	3,205.00	0.00	3,205.00	0.00	S/L	3.0
5365	Fire Meter Assembly	10/04/02	1,868.00	0.00	0.00	1,868.00	0.00	1,868.00	0.00	S/L	3.0
5379	Consulting Services	10/14/02	23,867.61	0.00	0.00	23,867.61	0.00	23,867.61	0.00	S/L	3.0
5388	Washer	10/07/02	421.00	0.00	0.00	421.00	0.00	421.00	0.00	S/L	3.0
5417	Versaprobe	11/04/02	1,890.00	0.00	0.00	1,890.00	0.00	1,890.00	0.00	S/L	5.0
5436	Hammer kit	11/19/02	59.65	0.00	0.00	59.65	0.00	59.65	0.00	S/L	3.0
5437	Hammer Kit	11/19/02	59.65	0.00	0.00	59.65	0.00	59.65	0.00	S/L	3.0
5438	Hammer Kit	11/19/02	59.65	0.00	0.00	59.65	0.00	59.65	0.00	S/L	3.0
5445	Magnetic Locator	11/25/02	674.16	0.00	0.00	674.16	0.00	674.16	0.00	S/L	5.0
5447	Replacement Locator Eng.	11/25/02	2,350.00	0.00	0.00	2,350.00	0.00	2,350.00	0.00	S/L	5.0
5448	Replacement Locator Distrib.	11/25/02	2,350.00	0.00	0.00	2,350.00	0.00	2,350.00	0.00	S/L	5.0
5460	10 Street plates	12/01/02	5,099.20	0.00	0.00	5,099.20	0.00	5,099.20	0.00	S/L	5.0
5468	Yamah Drying Oven	1/24/03	1,660.00	0.00	0.00	1,660.00	0.00	1,660.00	0.00	S/L	7.0
5473	Transmitter	1/17/03	938.18	0.00	0.00	938.18	0.00	938.18	0.00	S/L	7.0
5474	Transmitter	1/17/03	938.18	0.00	0.00	938.18	0.00	938.18	0.00	S/L	7.0
5475	Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.0
5476	Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.0
5477	Trnasmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.0
5478	Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.0
5479	Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.0
5480	Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.0
5481	Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.0
5482	Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.0
5483	Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.0
5484	Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.0
5491	Lifeline & bracket	3/01/03	2,262.38	0.00	0.00	2,262.38	0.00	2,262.38	0.00	S/L	7.0
5492	Orion Gas Monitor	3/03/03	1,519.44	0.00	0.00	1,519.44	0.00	1,519.44	0.00	S/L	7.0
5499	Gas Monitor	4/01/03	1,368.68	0.00	0.00	1,368.68	0.00	1,368.68	0.00	S/L	7.0
5502	Pocket Pro Reader	4/16/03	651.70	0.00	0.00	651.70	0.00	651.70	0.00	S/L	3.0
5503	Pocket Pro Reader	4/16/03	651.70	0.00	0.00	651.70	0.00	651.70	0.00	S/L	3.0
5504	Pocket Pro Reader	4/16/03	651.71	0.00	0.00	651.71	0.00	651.71	0.00	S/L	3.0
5506	Life Ring Cabinet	2/14/03	339.04	0.00	0.00	339.04	0.00	339.04	0.00	S/L	7.0
5507	Life Ring Cabinet	2/14/03	339.04	0.00	0.00	339.04	0.00	339.04	0.00	S/L	7.0
5508	Life ring Cabinet	2/14/03	339.04	0.00	0.00	339.04	0.00	339.04	0.00	S/L	7.0
5509	Life ring Cabinet	2/14/03	339.04	0.00	0.00	339.04	0.00	339.04	0.00	S/L	7.0
5511	Hinged Cutter	4/04/03	674.00	0.00	0.00	674.00	0.00	674.00	0.00	S/L	3.0
5512	Hinged Cutter	4/04/03	674.00	0.00	0.00	674.00	0.00	674.00	0.00	S/L	3.0
5513	Hinged Cutter	4/04/03	674.00	0.00	0.00	674.00	0.00	674.00	0.00	S/L	3.0
5514	Hinged Cutter	4/04/03	674.00	0.00	0.00	674.00	0.00	674.00	0.00	S/L	3.0
5519	Light Tower	5/01/03	7,502.25	0.00	0.00	7,502.25	0.00	7,502.25	0.00	S/L	7.0
5533	Metrotech Line Locator	5/29/03	2,798.00	0.00	0.00	2,798.00	0.00	2,798.00	0.00	S/L	3.0
5534	Metrotech Line locator	5/29/03	2,798.00	0.00	0.00	2,798.00	0.00	2,798.00	0.00	S/L	3.0
5535	Metrotech Line Locator	5/29/03	2,798.00	0.00	0.00	2,798.00	0.00	2,798.00	0.00	S/L	3.0
5536	Metrotech Line Locator	5/29/03	2,798.00	0.00	0.00	2,798.00	0.00	2,798.00	0.00	S/L	3.0
5537	Strobe Kit	6/02/03	297.00	0.00	0.00	297.00	0.00	297.00	0.00	S/L	3.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 339-0001-000 (continued)</b>											
5538	Strobe Kit & Lights	5/30/03	323.19	0.00	0.00	323.19	0.00	323.19	0.00	S/L	3.0
5539	Strobe Kit & Light	5/30/03	323.19	0.00	0.00	323.19	0.00	323.19	0.00	S/L	3.0
5540	Strobe Kit & Light	5/30/03	323.19	0.00	0.00	323.19	0.00	323.19	0.00	S/L	3.0
5541	Strobe Kit & Light	5/30/03	323.17	0.00	0.00	323.17	0.00	323.17	0.00	S/L	3.0
5545	Dehumidifier	6/10/03	148.00	0.00	0.00	148.00	0.00	148.00	0.00	S/L	3.0
5551	20 Ft. Ladder	6/02/03	207.50	0.00	0.00	124.74	29.64	154.38	53.12	S/L	7.0
5552	8 Ft. Ladder	6/02/03	131.35	0.00	0.00	78.98	18.76	97.74	33.61	S/L	7.0
5562	DrawerLiner & 6" pvc pipe	6/19/03	58.22	0.00	0.00	58.22	0.00	58.22	0.00	S/L	3.0
5601	Hardware Supplies	7/25/03	95.80	0.00	0.00	95.80	0.00	95.80	0.00	S/L	3.0
5614	Bedliner Truck 261	8/01/03	1,487.45	0.00	0.00	1,487.45	0.00	1,487.45	0.00	S/L	7.0
5622	Steel Plates	8/01/03	4,760.00	0.00	0.00	4,760.00	0.00	4,760.00	0.00	S/L	7.0
5633	Muffle Furnace	9/08/03	2,313.94	0.00	0.00	2,313.94	0.00	2,313.94	0.00	S/L	7.0
5710	Rock drill ( 55 lb )	12/09/03	1,834.74	0.00	0.00	1,760.49	74.25	1,834.74	0.00	S/L	7.0
5711	Hydrant pressure recorder	12/09/03	968.58	0.00	0.00	929.39	39.19	968.58	0.00	S/L	7.0
5712	Hydrant pressure recorder	12/09/03	968.58	0.00	0.00	929.39	39.19	968.58	0.00	S/L	7.0
5713	Line locator	11/24/03	2,798.00	0.00	0.00	2,684.74	113.26	2,798.00	0.00	S/L	7.0
5714	Line locator	11/24/03	2,798.00	0.00	0.00	2,684.74	113.26	2,798.00	0.00	S/L	7.0
5734	Pit lid	12/16/03	650.00	0.00	0.00	612.86	37.14	650.00	0.00	S/L	7.0
5771	Water Bottling Machine	6/30/03	46,149.00	0.00	0.00	20,437.41	6,592.71	27,030.12	19,118.88	S/L	7.0
5779	Lab equipment	12/01/04	2,421.62	0.00	0.00	2,421.62	0.00	2,421.62	0.00	S/L	3.0
5819	Lab equipment MPTP	10/12/04	1,299.70	0.00	0.00	1,299.70	0.00	1,299.70	0.00	S/L	3.0
5820	Lab equipment FTTP	11/01/04	12,699.52	0.00	0.00	5,835.73	1,814.22	7,649.95	5,049.57	S/L	7.0
5826	Line locator	9/02/04	2,951.39	0.00	0.00	2,389.23	421.63	2,810.86	140.53	S/L	7.0
5926	TAPPING MACHINE B-101	9/06/05	2,060.00	0.00	0.00	774.96	294.29	1,069.25	990.75	S/L	7.0
5927	ELEC. WALKIE PALLET TRUCK	8/15/05	4,650.00	0.00	0.00	1,788.04	664.29	2,452.33	2,197.67	S/L	7.0
5928	HG3 UNIT WITH 5' LENGTH FLU	1/26/05	3,232.85	0.00	0.00	2,289.94	404.11	2,694.05	538.80	S/L	8.0
5929	LONG NECK STANDARD UNIGU	1/26/05	2,765.00	0.00	0.00	1,958.55	345.63	2,304.18	460.82	S/L	8.0
6054	MillerMatie 251 Welder Unit	2/14/06	3,229.34	0.00	0.00	1,641.59	403.67	2,045.26	1,184.08	S/L	8.0
6055	MillerMatie PowerMax Toreh	2/14/06	3,229.34	0.00	0.00	1,641.59	403.67	2,045.26	1,184.08	S/L	8.0
6449	Electric Pallet Truck	2/21/00	4,710.00	0.00	0.00	2,556.86	672.86	3,229.72	1,480.28	S/L	7.0
7284	Autogun for Reading Meters	3/14/08	879.30	0.00	0.00	91.59	109.91	201.50	677.80	S/L	8.0
7416	SCADA Software Upgrade HMI	4/29/09	82,711.06	0.00c	0.00	0.00	5,514.07	5,514.07	77,196.99	S/L	10.0
7435	Yamaha Golf Cart	8/20/09	2,000.00	0.00c	0.00	0.00	133.33	133.33	1,866.67	S/L	5.0
31013	Hydrant Pressure Reorder	10/27/99	1,389.14	0.00	0.00	1,389.14	0.00	1,389.14	0.00	S/L	7.0
31014	Ferromagnetic Locator	12/09/99	727.00	0.00	0.00	727.00	0.00	727.00	0.00	S/L	7.0
31047	Barrett Co.	3/25/99	1,632.70	0.00	0.00	1,632.70	0.00	1,632.70	0.00	S/L	7.0
31288	Muffle Furnace	9/08/03	2,490.33	0.00	0.00	1,897.39	355.76	2,253.15	237.18	S/L	7.0
31300	Monumentation	6/30/04	84,234.72	0.00	0.00	19,404.07	12,033.53	31,437.60	52,797.12	S/L	7.0
31301	Customer Information System	6/30/04	1,605,240.71	0.00	0.00	791,154.35	229,320.10	1,020,474.45	584,766.26	S/L	7.0
31303	Security Evaluation	6/30/04	371,718.50	0.00	0.00	313,305.59	53,102.64	366,408.23	5,310.27	S/L	7.0
31308	Misc Equipment	6/30/04	322.53	0.00	0.00	271.86	46.08	317.94	4.59	S/L	7.0
31478	SCADA Displays	2/01/09	3,885.72	0.00c	0.00	0.00	712.38	712.38	3,173.34	S/L	5.0
<b>339-0001-000</b>			<b>3,409,159.36</b>	<b>0.00c</b>	<b>0.00</b>	<b>2,324,638.49</b>	<b>323,660.64</b>	<b>2,648,299.13</b>	<b>760,860.23</b>		

**Group: 339-0002-000**

4874	Misc. Equipment	6/13/02	246.14	0.00	0.00	246.14	0.00	246.14	0.00	S/L	1.0
4875	Misc. Equipment	6/13/02	50.48	0.00	0.00	50.48	0.00	50.48	0.00	S/L	1.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 339-0002-000 (continued)</b>											
4876	Misc. Equipment	6/13/02	1,892.68	0.00	0.00	1,892.68	0.00	1,892.68	0.00	S/L	5.0
4877	Misc. Equipment	6/13/02	238.32	0.00	0.00	238.32	0.00	238.32	0.00	S/L	3.0
4878	Misc. Equipment	6/13/02	46.00	0.00	0.00	46.00	0.00	46.00	0.00	S/L	1.0
4879	Misc. Equipment	6/13/02	202.00	0.00	0.00	202.00	0.00	202.00	0.00	S/L	3.0
4880	Misc. Equipment	6/13/02	4,138.38	0.00	0.00	2,476.78	376.22	2,853.00	1,285.38	S/L	11.0
4881	Misc. Equipment	6/13/02	488.06	0.00	0.00	488.06	0.00	488.06	0.00	S/L	3.0
4882	Misc. Equipment	6/13/02	334.76	0.00	0.00	334.76	0.00	334.76	0.00	S/L	4.0
4883	Misc. Equipment	6/13/02	3,050.42	0.00	0.00	2,868.82	181.60	3,050.42	0.00	S/L	7.0
4884	Misc. Equipment	6/13/02	4,667.38	0.00	0.00	4,389.57	277.81	4,667.38	0.00	S/L	7.0
4885	Misc. Equipment	6/13/02	1,792.59	0.00	0.00	1,685.86	106.73	1,792.59	0.00	S/L	7.0
4886	Misc. Equipment	6/13/02	3,053.99	0.00	0.00	3,053.99	0.00	3,053.99	0.00	S/L	5.0
		<b>339-0002-000</b>	<b>20,201.20</b>	<b>0.00c</b>	<b>0.00</b>	<b>17,973.46</b>	<b>942.36</b>	<b>18,915.82</b>	<b>1,285.38</b>		
<b>Group: 340-0001-000</b>											
7	Dell Power Servcr 5050	2/01/07	5,871.55	0.00	0.00	2,250.76	1,174.31	3,425.07	2,446.48	S/L	5.0
9	Lab Wall Cabinet MPTP	9/27/07	1,126.67	0.00	0.00	111.63	83.46	195.09	931.58	S/L	13.5
31	Wall Units - FTTP - M Bailey	11/30/07	862.20	0.00	0.00	93.41	86.22	179.63	682.57	S/L	10.0
57	10 Copies Microsoft 2007	6/11/09	1,900.00	0.00c	0.00	0.00	221.67	221.67	1,678.33	S/L	5.0
58	Dell Power Server	9/25/08	8,505.00	0.00	0.00	425.25	1,701.00	2,126.25	6,378.75	S/L	5.0
64	2 - Office Pro Plus 2007 MED	3/01/00	50.00	0.00	0.00	20.00	10.00	30.00	20.00	S/L	5.0
65	Pelco DVR	9/23/09	4,518.24	0.00c	0.00	0.00	225.91	225.91	4,292.33	S/L	5.0
66	IBM Laptop LVO TPT60	2/01/07	1,149.15	0.00	0.00	440.51	229.83	670.34	478.81	S/L	5.0
68	LIMS Database Lab	7/01/09	158,481.56	0.00c	0.00	0.00	7,924.08	7,924.08	150,557.48	S/L	10.0
982	Office	9/08/97	1,982.00	0.00	0.00	1,982.00	0.00	1,982.00	0.00	S/L	10.0
993	FURNITURE FTTP	5/18/93	1,461.43	0.00	0.00	1,461.43	0.00	1,461.43	0.00	S/L	7.0
1140	PRINTER	3/15/93	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	0.00	S/L	4.0
1143	METERS	5/18/93	21,104.00	0.00	0.00	21,104.00	0.00	21,104.00	0.00	S/L	4.0
1148	METRO TECH LOCATOR	6/21/94	1,725.00	0.00	0.00	1,725.00	0.00	1,725.00	0.00	S/L	4.0
1149	COPIER	3/22/95	9,503.00	0.00	0.00	9,503.00	0.00	9,503.00	0.00	S/L	5.0
1151	LOCATORS	3/22/95	1,390.00	0.00	0.00	1,390.00	0.00	1,390.00	0.00	S/L	7.0
1152	PITPROBE	3/22/95	871.38	0.00	0.00	871.38	0.00	871.38	0.00	S/L	7.0
1154	PRODUCTIVITY SYSTEMS 5250	3/29/95	845.02	0.00	0.00	845.02	0.00	845.02	0.00	S/L	5.0
1156	COMPUTERS	9/21/95	4,204.00	0.00	0.00	4,204.00	0.00	4,204.00	0.00	S/L	5.0
1157	MISC SUPPLIES	2/01/96	1,308.75	0.00	0.00	1,308.75	0.00	1,308.75	0.00	S/L	4.0
1158	COMPUTER	4/03/96	2,055.00	0.00	0.00	2,055.00	0.00	2,055.00	0.00	S/L	5.0
1159	PRINTER	12/17/96	309.00	0.00	0.00	309.00	0.00	309.00	0.00	S/L	5.0
1169	Computer Equip.	6/30/97	1,345.00	0.00	0.00	1,345.00	0.00	1,345.00	0.00	S/L	4.0
1410	PRINTER	7/20/93	1,534.13	0.00	0.00	1,534.13	0.00	1,534.13	0.00	S/L	4.0
1413	PROFESSIONAL MICROCARE N	7/19/94	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	4.0
1414	LASER JET PRINTER	7/16/96	875.00	0.00	0.00	875.00	0.00	875.00	0.00	S/L	5.0
1415	FTTP COMPUTER	8/20/96	7,688.00	0.00	0.00	7,688.00	0.00	7,688.00	0.00	S/L	5.0
1416	1 Lap top & 3 Computers	10/16/97	14,900.00	0.00	0.00	14,900.00	0.00	14,900.00	0.00	S/L	4.0
1417	Printers 1998	7/17/98	3,878.83	0.00	0.00	3,878.83	0.00	3,878.83	0.00	S/L	4.0
1418	Update Computers	6/30/97	86,012.64	0.00	0.00	86,012.64	0.00	86,012.64	0.00	S/L	5.0
1419	Various Computer Equipment	6/30/98	128,405.08	0.00	0.00	128,405.08	0.00	128,405.08	0.00	S/L	4.0
1716	Gateway Monitor - Flushing	2/11/99	199.00	0.00	0.00	199.00	0.00	199.00	0.00	S/L	4.0
1717	Gateway Printer - Flushing	2/11/99	399.00	0.00	0.00	399.00	0.00	399.00	0.00	S/L	4.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
1718	Gateway Printer - Flushing	2/11/99	399.00	0.00	0.00	399.00	0.00	399.00	0.00	S/L	4.0
1719	Gateway Computer - Flushing	2/11/99	1,954.00	0.00	0.00	1,954.00	0.00	1,954.00	0.00	S/L	4.0
1722	Laptop Computer - Cust Svc.	3/12/99	413.43	0.00	0.00	413.43	0.00	413.43	0.00	S/L	4.0
1723	Monitor - HR Director	3/19/99	188.03	0.00	0.00	188.03	0.00	188.03	0.00	S/L	3.0
1724	Lap Top Computer - RJB	4/01/99	4,599.00	0.00	0.00	4,599.00	0.00	4,599.00	0.00	S/L	4.0
1726	Lap Top Printer - Cust. Serv	6/14/99	463.97	0.00	0.00	463.97	0.00	463.97	0.00	S/L	4.0
1733	Computer - Remote MR Equip.	7/23/99	4,031.90	0.00	0.00	4,031.90	0.00	4,031.90	0.00	S/L	4.0
1735	Compac Notebook Computer	8/26/99	3,469.62	0.00	0.00	3,469.62	0.00	3,469.62	0.00	S/L	4.0
1736	Compaq Laptop	9/27/99	1,401.19	0.00	0.00	1,401.19	0.00	1,401.19	0.00	S/L	4.0
1737	Compaq Laptop	9/27/99	1,401.19	0.00	0.00	1,401.19	0.00	1,401.19	0.00	S/L	4.0
2949	Commission Fax Machine	8/26/99	326.70	0.00	0.00	326.70	0.00	326.70	0.00	S/L	4.0
2950	Commission fax machine	8/26/99	327.70	0.00	0.00	327.70	0.00	327.70	0.00	S/L	4.0
2951	Commission Fax Machine	8/26/99	326.70	0.00	0.00	326.70	0.00	326.70	0.00	S/L	4.0
2952	Commission Fax Machine	8/26/99	326.70	0.00	0.00	326.70	0.00	326.70	0.00	S/L	4.0
2956	Printer - Cannon ink jet	10/08/99	297.01	0.00	0.00	297.01	0.00	297.01	0.00	S/L	4.0
2960	Disc Module	11/08/99	571.00	0.00	0.00	571.00	0.00	571.00	0.00	S/L	4.0
2961	Disc Module	11/08/99	571.00	0.00	0.00	571.00	0.00	571.00	0.00	S/L	4.0
2962	Disc Module	11/08/99	571.00	0.00	0.00	571.00	0.00	571.00	0.00	S/L	4.0
2963	Digital Camera	10/28/99	676.02	0.00	0.00	676.02	0.00	676.02	0.00	S/L	4.0
2966	Dell Dimension Computer	11/24/99	1,659.00	0.00	0.00	1,659.00	0.00	1,659.00	0.00	S/L	4.0
2967	Dell Dimension Computer	11/24/99	1,659.00	0.00	0.00	1,659.00	0.00	1,659.00	0.00	S/L	4.0
2968	HP Laser Jet Printer 2100se	11/24/99	686.34	0.00	0.00	686.34	0.00	686.34	0.00	S/L	4.0
2969	Computer Test Lab	11/24/99	1,519.28	0.00	0.00	1,519.28	0.00	1,519.28	0.00	S/L	4.0
2970	LCD Projector - Infoeas Ip755	12/30/99	5,255.00	0.00	0.00	5,255.00	0.00	5,255.00	0.00	S/L	4.0
2971	Power Chute Plus Software	12/30/99	607.57	0.00	0.00	607.57	0.00	607.57	0.00	S/L	3.0
2980	Laser Printer - Test Lab	12/09/99	1,385.60	0.00	0.00	1,385.60	0.00	1,385.60	0.00	S/L	4.0
2983	HP Brio Computer	10/15/99	1,181.00	0.00	0.00	1,181.00	0.00	1,181.00	0.00	S/L	4.0
2984	HP Brio Computer	10/15/99	1,181.00	0.00	0.00	1,181.00	0.00	1,181.00	0.00	S/L	4.0
2986	Modem & LAN PC Card	11/08/99	326.00	0.00	0.00	326.00	0.00	326.00	0.00	S/L	3.0
2987	Monitor - UNIX System	6/11/99	2,000.00	5.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	3.0
3226	Olympus Digital Camera	1/17/00	815.00	0.00	0.00	815.00	0.00	815.00	0.00	S/L	3.0
3271	Duplex Scanner	1/12/01	3,282.46	0.00	0.00	3,282.46	0.00	3,282.46	0.00	S/L	5.0
3272	Lap Top Computer	1/16/01	4,611.62	0.00	0.00	4,611.62	0.00	4,611.62	0.00	S/L	5.0
3275	Adapter for Thinkpad	1/16/01	59.00	0.00	0.00	59.00	0.00	59.00	0.00	S/L	5.0
3276	Thinkpad	1/16/01	142.00	0.00	0.00	142.00	0.00	142.00	0.00	S/L	5.0
3277	Anti Virus Upgrade	1/26/01	3,434.50	0.00	0.00	3,434.50	0.00	3,434.50	0.00	S/L	5.0
3280	Port Replicator	2/16/01	160.40	0.00	0.00	160.40	0.00	160.40	0.00	S/L	5.0
3281	Adapter	2/16/01	81.37	0.00	0.00	81.37	0.00	81.37	0.00	S/L	5.0
3282	Nettool Conn Test	2/01/01	1,480.00	0.00	0.00	1,480.00	0.00	1,480.00	0.00	S/L	5.0
3286	Software	2/01/01	3,590.00	0.00	0.00	3,590.00	0.00	3,590.00	0.00	S/L	5.0
3306	Thinkpad & Components	5/25/01	2,753.60	0.00	0.00	2,753.60	0.00	2,753.60	0.00	S/L	4.0
3307	Thinkpad Port Dock	5/25/01	107.86	0.00	0.00	107.86	0.00	107.86	0.00	S/L	4.0
3309	Thinkpad Port dock	5/25/01	107.88	0.00	0.00	107.88	0.00	107.88	0.00	S/L	4.0
3318	Port Replicator	7/17/01	169.00	0.00	0.00	169.00	0.00	169.00	0.00	S/L	5.0
3320	Laserjet Printer	5/21/01	2,012.71	0.00	0.00	2,012.71	0.00	2,012.71	0.00	S/L	5.0
3322	IBM Thinkpad Docking Station	5/04/01	525.50	0.00	0.00	525.50	0.00	525.50	0.00	S/L	5.0
3324	Computer Adapter	5/25/01	59.00	0.00	0.00	59.00	0.00	59.00	0.00	S/L	1.0
3330	Printer	6/15/01	514.06	0.00	0.00	514.06	0.00	514.06	0.00	S/L	5.0
3332	Monitor	5/09/01	382.97	0.00	0.00	382.97	0.00	382.97	0.00	S/L	5.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
3333	Pentium III Processor	7/20/01	2,082.00	0.00	0.00	2,082.00	0.00	2,082.00	0.00	S/L	5.0
3339	Palm Pilot	7/27/01	748.90	0.00	0.00	748.90	0.00	748.90	0.00	S/L	3.0
3340	Palm Organizer	7/27/01	449.00	0.00	0.00	449.00	0.00	449.00	0.00	S/L	3.0
3347	Pentium Processor	7/20/01	1,681.00	0.00	0.00	1,681.00	0.00	1,681.00	0.00	S/L	5.0
3349	Pentium Procesor	7/20/01	1,681.00	0.00	0.00	1,681.00	0.00	1,681.00	0.00	S/L	5.0
3351	Pentium Processor	8/10/01	1,656.00	0.00	0.00	1,656.00	0.00	1,656.00	0.00	S/L	5.0
3353	Netware Servers	8/10/01	10,142.00	0.00	0.00	10,142.00	0.00	10,142.00	0.00	S/L	5.0
3371	Printer	9/21/01	215.02	0.00	0.00	215.02	0.00	215.02	0.00	S/L	5.0
3375	Digital Camera	11/09/01	577.45	0.00	0.00	577.45	0.00	577.45	0.00	S/L	5.0
3376	Digital Camera	11/09/01	577.45	0.00	0.00	577.45	0.00	577.45	0.00	S/L	5.0
3377	Digital Camera	11/09/01	577.45	0.00	0.00	577.45	0.00	577.45	0.00	S/L	5.0
3378	Digital Camera	11/09/01	577.44	0.00	0.00	577.44	0.00	577.44	0.00	S/L	5.0
3379	Digital Camera	10/11/01	584.95	0.00	0.00	584.95	0.00	584.95	0.00	S/L	5.0
3386	Monitor	11/09/01	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	5.0
3391	SMT Computer	10/19/01	1,632.00	0.00	0.00	1,632.00	0.00	1,632.00	0.00	S/L	5.0
3393	Palm Pilot	11/09/01	422.50	0.00	0.00	422.50	0.00	422.50	0.00	S/L	5.0
3395	Palm Pilot	11/09/01	422.50	0.00	0.00	422.50	0.00	422.50	0.00	S/L	5.0
3396	Palm Pilot	11/09/01	422.50	0.00	0.00	422.50	0.00	422.50	0.00	S/L	5.0
3397	Palm Pilot	11/09/01	452.25	0.00	0.00	452.25	0.00	452.25	0.00	S/L	5.0
3398	Palm Pilot	11/09/01	452.25	0.00	0.00	452.25	0.00	452.25	0.00	S/L	5.0
3399	Palm Pilot	11/09/01	452.25	0.00	0.00	452.25	0.00	452.25	0.00	S/L	5.0
3400	Printer	11/09/01	961.95	0.00	0.00	961.95	0.00	961.95	0.00	S/L	5.0
3403	Palm Pilot	11/16/01	452.25	0.00	0.00	452.25	0.00	452.25	0.00	S/L	5.0
3404	Palm Pilot	11/16/01	452.25	0.00	0.00	452.25	0.00	452.25	0.00	S/L	5.0
3405	Palm Pilot	11/16/01	452.25	0.00	0.00	452.25	0.00	452.25	0.00	S/L	5.0
3408	Computer	12/04/01	1,280.00	0.00	0.00	1,280.00	0.00	1,280.00	0.00	S/L	5.0
3409	Computer	12/04/01	1,280.00	0.00	0.00	1,280.00	0.00	1,280.00	0.00	S/L	5.0
3410	Monitor	12/04/01	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	5.0
3415	Deskjet Printer	12/20/01	194.95	0.00	0.00	194.95	0.00	194.95	0.00	S/L	5.0
3416	Digital Copier	12/20/01	394.95	0.00	0.00	394.95	0.00	394.95	0.00	S/L	5.0
3419	Dell Computer	12/31/01	1,166.00	0.00	0.00	1,166.00	0.00	1,166.00	0.00	S/L	5.0
3420	Monitor	12/31/01	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	5.0
3424	Dell Computer	12/31/01	1,166.00	0.00	0.00	1,166.00	0.00	1,166.00	0.00	S/L	5.0
3425	Lap Top Computer	2/12/02	3,018.99	0.00	0.00	3,018.99	0.00	3,018.99	0.00	S/L	5.0
3426	Pentium 4 Processor	2/18/02	1,166.00	0.00	0.00	1,166.00	0.00	1,166.00	0.00	S/L	5.0
3429	Laptop eomputer	2/22/02	3,647.79	0.00	0.00	3,647.79	0.00	3,647.79	0.00	S/L	5.0
3432 *	Internet Security Appliance	2/22/02	3,303.10	0.00	0.00	3,303.10	0.00	3,303.10	0.00	S/L	5.0
3434	Computer	3/14/02	1,068.32	0.00	0.00	1,068.32	0.00	1,068.32	0.00	S/L	5.0
3435	Computer	3/14/02	1,068.31	0.00	0.00	1,068.31	0.00	1,068.31	0.00	S/L	5.0
3436	Printer Plotter	4/19/02	7,137.75	0.00	0.00	7,137.75	0.00	7,137.75	0.00	S/L	5.0
3442	Printer	5/02/02	145.00	0.00	0.00	145.00	0.00	145.00	0.00	S/L	5.0
3444	Laptop with memory module	5/02/02	2,380.54	0.00	0.00	2,380.54	0.00	2,380.54	0.00	S/L	5.0
3446	Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.0
3448	Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.0
3450	Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.0
3454	Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.0
3456	Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.0
3457	Dell Computer	5/01/02	1,263.00	0.00	0.00	1,263.00	0.00	1,263.00	0.00	S/L	3.0
3458	Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.0



Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
3460	Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.0
3462	Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.0
3464	Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.0
3466	Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.0
3468	Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.0
3469	Color Card Printer	5/20/02	2,165.03	0.00	0.00	2,165.03	0.00	2,165.03	0.00	S/L	5.0
3470 *	Laptop Computer	5/20/02	2,966.32	0.00	0.00	2,966.32	0.00	2,966.32	0.00	S/L	5.0
3471	Laserjet Printer	5/20/02	1,512.62	0.00	0.00	1,512.62	0.00	1,512.62	0.00	S/L	5.0
3474	Printer	7/26/02	172.45	0.00	0.00	172.45	0.00	172.45	0.00	S/L	3.0
3475	Printer	7/26/02	172.45	0.00	0.00	172.45	0.00	172.45	0.00	S/L	3.0
3476	Pathfinder Pro XRS	7/26/02	14,600.00	0.00	0.00	14,600.00	0.00	14,600.00	0.00	S/L	5.0
3479	IBM X300 Server/accessories	8/09/02	1,912.49	0.00	0.00	1,912.49	0.00	1,912.49	0.00	S/L	3.0
3480	SonicWall Tele3Z	8/09/02	524.18	0.00	0.00	524.18	0.00	524.18	0.00	S/L	3.0
3481	Wireless Access Point	8/09/02	163.00	0.00	0.00	163.00	0.00	163.00	0.00	S/L	3.0
3482	SMC Switch	8/09/02	55.00	0.00	0.00	55.00	0.00	55.00	0.00	S/L	3.0
3483	SMC Switch	8/09/02	55.00	0.00	0.00	55.00	0.00	55.00	0.00	S/L	3.0
3484	Milan Switch	8/09/02	63.00	0.00	0.00	63.00	0.00	63.00	0.00	S/L	3.0
3487	Cisco Mod. Router w/ Access/	9/06/02	2,493.71	0.00	0.00	2,493.71	0.00	2,493.71	0.00	S/L	3.0
3491	MT4466 NEC Monitor	9/06/02	879.96	0.00	0.00	879.96	0.00	879.96	0.00	S/L	3.0
3492	Sonic Wall Tele 3	9/06/02	413.99	0.00	0.00	413.99	0.00	413.99	0.00	S/L	5.0
3494	Dell Computer	10/11/02	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	3.0
3499	Dell Monitor	10/11/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.0
3503	Drop Box	6/14/99	1,319.58	0.00	0.00	1,264.62	54.96	1,319.58	0.00	S/L	10.0
3506	Autgun Meter readers	12/29/99	2,016.43	0.00	0.00	2,016.43	0.00	2,016.43	0.00	S/L	7.0
3507	Autgun Meter Readers	12/29/99	2,016.43	0.00	0.00	2,016.43	0.00	2,016.43	0.00	S/L	7.0
3508	Autgun Meter Readers	12/29/99	2,016.43	0.00	0.00	2,016.43	0.00	2,016.43	0.00	S/L	7.0
3509	Autgun Meter Readers	12/29/99	2,016.43	0.00	0.00	2,016.43	0.00	2,016.43	0.00	S/L	7.0
3510	Autgun Meter Readers	12/29/99	2,016.43	0.00	0.00	2,016.43	0.00	2,016.43	0.00	S/L	7.0
3511	Autgun Meter Readers	12/29/99	2,016.43	0.00	0.00	2,016.43	0.00	2,016.43	0.00	S/L	7.0
3512	Autgun Meter Readers	12/29/99	2,016.42	0.00	0.00	2,016.42	0.00	2,016.42	0.00	S/L	7.0
3513	Jet Fax	2/18/99	2,135.40	0.00	0.00	2,135.40	0.00	2,135.40	0.00	S/L	5.0
3518	Cash Register - Cust. Serv	5/04/99	362.54	0.00	0.00	350.42	12.12	362.54	0.00	S/L	10.0
3519	Cash Register - Cust. Serv.	5/04/99	362.54	0.00	0.00	350.42	12.12	362.54	0.00	S/L	10.0
3521	Ice Machine	2/06/99	2,370.00	0.00	0.00	2,370.00	0.00	2,370.00	0.00	S/L	7.0
3522	Paper Shredder	2/23/99	239.00	0.00	0.00	239.00	0.00	239.00	0.00	S/L	4.0
3524	Auto Read Software	7/09/99	321.55	0.00	0.00	321.55	0.00	321.55	0.00	S/L	3.0
3525	Meter Auto Read Software	4/01/99	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	3.0
3526	Neptune Poeket Meter Readers	10/15/99	1,275.00	0.00	0.00	1,275.00	0.00	1,275.00	0.00	S/L	4.0
3527	Fax maehine	11/04/99	2,450.00	0.00	0.00	2,450.00	0.00	2,450.00	0.00	S/L	4.0
3528	20 x 20 frame tent	12/14/99	2,300.00	0.00	0.00	2,300.00	0.00	2,300.00	0.00	S/L	4.0
3529	Digital Camera	12/16/99	529.99	0.00	0.00	529.99	0.00	529.99	0.00	S/L	4.0
3577	Swivel Chair	12/31/01	289.00	0.00	0.00	289.00	0.00	289.00	0.00	S/L	7.0
3578	New Billing	6/30/01	239,787.07	0.00	0.00	179,840.32	23,978.71	203,819.03	35,968.04	S/L	10.0
3579	Ice Machine	12/21/01	2,474.50	0.00	0.00	2,474.50	0.00	2,474.50	0.00	S/L	7.0
3596	Dell Monitor	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.0
3597	Dell Computer	9/19/02	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	3.0
3598	Dell Monitor	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.0
3600	Dell Computer	9/19/02	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	3.0
3601	Dell Monitor	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
3602	Dell Monitor	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.0
3603	Dell Computer	9/19/02	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	3.0
3604	Dell Monitor	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.0
3605	Dell Monitor	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.0
3606	Dell Monitorq	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.0
3607	Dell Monitor	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.0
3608	Dell Computer	9/19/02	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	3.0
3609	dELL eOMPUTER	9/19/02	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	3.0
3610	Trimble Pathfinder	11/01/02	13,600.00	0.00	0.00	13,600.00	0.00	13,600.00	0.00	S/L	3.0
3611	Designjet Printer	11/08/02	7,188.00	0.00	0.00	7,188.00	0.00	7,188.00	0.00	S/L	3.0
3612 *	Laptop Computer	11/08/02	2,542.60	0.00	0.00	2,542.60	0.00	2,542.60	0.00	S/L	3.0
3615	Scanner with Accessories	11/25/02	18,519.00	0.00	0.00	18,519.00	0.00	18,519.00	0.00	S/L	5.0
3616	Display	12/03/02	819.95	0.00	0.00	819.95	0.00	819.95	0.00	S/L	3.0
3623	Printer	12/05/02	386.79	0.00	0.00	386.79	0.00	386.79	0.00	S/L	3.0
3624	Digital Camera	12/05/02	380.78	0.00	0.00	380.78	0.00	380.78	0.00	S/L	3.0
3625	CD-RW Drive	12/06/02	229.87	0.00	0.00	229.87	0.00	229.87	0.00	S/L	3.0
3628	Strobe XP Scanner	12/16/02	189.49	0.00	0.00	189.49	0.00	189.49	0.00	S/L	3.0
3629	Strobe XP Scanner	12/16/02	189.49	0.00	0.00	189.49	0.00	189.49	0.00	S/L	3.0
3630	Color Laser Printer	12/16/02	4,228.00	0.00	0.00	4,228.00	0.00	4,228.00	0.00	S/L	3.0
3631	Belkin omniview port	12/16/02	308.00	0.00	0.00	308.00	0.00	308.00	0.00	S/L	3.0
3638	Printer	1/16/03	151.00	0.00	0.00	151.00	0.00	151.00	0.00	S/L	3.0
3643	Keyboard/Monitor	1/16/03	2,407.00	0.00	0.00	2,407.00	0.00	2,407.00	0.00	S/L	5.0
3645 *	Thinkpad Computer	2/11/03	2,834.95	0.00	0.00	2,834.95	0.00	2,834.95	0.00	S/L	5.0
3646 *	Computer & Training	2/21/03	889.00	0.00	0.00	889.00	0.00	889.00	0.00	S/L	3.0
3647 *	Computer & Training	2/21/03	889.00	0.00	0.00	889.00	0.00	889.00	0.00	S/L	3.0
3648 *	Computer & Training	2/21/03	889.00	0.00	0.00	889.00	0.00	889.00	0.00	S/L	3.0
3649	Monitor	2/21/03	889.00	0.00	0.00	889.00	0.00	889.00	0.00	S/L	3.0
3650	Monitor	2/21/03	889.00	0.00	0.00	889.00	0.00	889.00	0.00	S/L	3.0
3651	Monitor	2/21/03	889.00	0.00	0.00	889.00	0.00	889.00	0.00	S/L	3.0
3652	Computer Firewall	3/01/03	382.41	0.00	0.00	382.41	0.00	382.41	0.00	S/L	5.0
3654	Computer Hardware	3/01/03	2,245.28	0.00	0.00	2,245.28	0.00	2,245.28	0.00	S/L	4.0
3657	Computer	2/26/03	937.50	0.00	0.00	937.50	0.00	937.50	0.00	S/L	3.0
3659	Computer	2/26/03	937.50	0.00	0.00	937.50	0.00	937.50	0.00	S/L	3.0
3662	Display	3/01/03	775.85	0.00	0.00	775.85	0.00	775.85	0.00	S/L	3.0
3663 *	Copier	3/21/03	237.97	0.00	0.00	237.97	0.00	237.97	0.00	S/L	3.0
3664	Laptop Computer	3/25/03	2,309.74	0.00	0.00	2,309.74	0.00	2,309.74	0.00	S/L	3.0
3665 *	Laptop Computer	3/25/03	2,609.55	0.00	0.00	2,609.55	0.00	2,609.55	0.00	S/L	3.0
3666	Display Station	3/25/03	685.00	0.00	0.00	685.00	0.00	685.00	0.00	S/L	3.0
3667	Laptop Computer	3/20/03	2,637.55	0.00	0.00	2,637.55	0.00	2,637.55	0.00	S/L	3.0
3675	Sonicwall	6/20/03	372.05	0.00	0.00	372.05	0.00	372.05	0.00	S/L	3.0
3676	Sonicwall	6/20/03	372.04	0.00	0.00	372.04	0.00	372.04	0.00	S/L	3.0
3677	Sonicwall Tele3 firewall 5 User	5/12/03	402.21	0.00	0.00	402.21	0.00	402.21	0.00	S/L	3.0
3679	sonicwall soho TZW	5/02/03	785.24	0.00	0.00	785.24	0.00	785.24	0.00	S/L	3.0
3680	Inv#ik49385 ACS Server	5/13/03	2,297.31	0.00	0.00	2,297.31	0.00	2,297.31	0.00	S/L	3.0
3681	Digital Camera	7/01/03	375.70	0.00	0.00	375.70	0.00	375.70	0.00	S/L	3.0
3692	Windows Server Software	6/01/03	865.99	0.00	0.00	865.99	0.00	865.99	0.00	S/L	3.0
3699	Dell Computer	7/31/03	833.50	0.00	0.00	833.50	0.00	833.50	0.00	S/L	3.0
3700	Monitor	7/31/03	833.50	0.00	0.00	833.50	0.00	833.50	0.00	S/L	3.0
3701	Dell Monitor	7/31/03	833.50	0.00	0.00	833.50	0.00	833.50	0.00	S/L	3.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
3702	Monitor	7/31/03	833.50	0.00	0.00	833.50	0.00	833.50	0.00	S/L	3.0
3704	Monitor	9/01/03	800.00	0.00	0.00	800.00	0.00	800.00	0.00	S/L	3.0
3707	Digital Camera	9/18/03	398.50	0.00	0.00	398.50	0.00	398.50	0.00	S/L	3.0
3710	HP 1/8 Autoloader & Raek	10/01/03	3,323.50	0.00	0.00	3,323.50	0.00	3,323.50	0.00	S/L	3.0
3711	IBM Thinkpad & Case	10/01/03	2,584.35	0.00	0.00	2,584.35	0.00	2,584.35	0.00	S/L	3.0
3712	Laserjet Printer	10/01/03	2,323.00	0.00	0.00	2,323.00	0.00	2,323.00	0.00	S/L	3.0
3714	IBM Server & Memory	10/01/03	1,785.16	0.00	0.00	1,785.16	0.00	1,785.16	0.00	S/L	3.0
3715	Dell computer	9/29/03	810.00	0.00	0.00	810.00	0.00	810.00	0.00	S/L	3.0
3716	Dell monitor	9/29/03	810.00	0.00	0.00	810.00	0.00	810.00	0.00	S/L	3.0
3718	Dell monitor	9/29/03	810.00	0.00	0.00	810.00	0.00	810.00	0.00	S/L	3.0
3719	Computer software	10/06/03	3,339.50	0.00	0.00	3,339.50	0.00	3,339.50	0.00	S/L	3.0
3720	APC UPS	10/08/03	703.36	0.00	0.00	703.36	0.00	703.36	0.00	S/L	3.0
3723	Computer software	10/28/03	702.00	0.00	0.00	702.00	0.00	702.00	0.00	S/L	3.0
3732	LD045 Scan Print	12/02/03	11,692.60	0.00	0.00	11,692.60	0.00	11,692.60	0.00	S/L	5.0
3734	Ciseo catalyst	12/02/03	3,058.94	0.00	0.00	3,058.94	0.00	3,058.94	0.00	S/L	3.0
3735	Lacie Databank	12/09/03	291.00	0.00	0.00	291.00	0.00	291.00	0.00	S/L	3.0
3736	Lacie Databank	12/09/03	290.99	0.00	0.00	290.99	0.00	290.99	0.00	S/L	3.0
3739	Apple Laptop computer	12/02/03	2,342.86	0.00	0.00	2,342.86	0.00	2,342.86	0.00	S/L	3.0
3747	IBM thinkpad & 2 memory	1/20/04	2,224.27	0.00	0.00	2,224.27	0.00	2,224.27	0.00	S/L	3.0
3748	* IBM thinkpad & 2 memory	1/20/04	2,224.27	0.00	0.00	2,224.27	0.00	2,224.27	0.00	S/L	3.0
3749	IBM thinkpad & 2 memory	1/20/04	2,224.27	0.00	0.00	2,224.27	0.00	2,224.27	0.00	S/L	3.0
3750	* Dell optiplex computer	1/20/04	731.98	0.00	0.00	731.98	0.00	731.98	0.00	S/L	3.0
3751	Dell flat panel monitor	1/20/04	731.98	0.00	0.00	731.98	0.00	731.98	0.00	S/L	3.0
3752	* Dell optiplex computer	1/20/04	731.98	0.00	0.00	731.98	0.00	731.98	0.00	S/L	3.0
3753	Dell flat panel monitor	1/20/04	731.98	0.00	0.00	731.98	0.00	731.98	0.00	S/L	3.0
3754	* Dell optiplex computer	1/20/04	731.98	0.00	0.00	731.98	0.00	731.98	0.00	S/L	3.0
3755	Dell flat panel monitor	1/20/04	731.98	0.00	0.00	731.98	0.00	731.98	0.00	S/L	3.0
3759	IBM thinkpad	1/27/04	3,095.73	0.00	0.00	3,095.73	0.00	3,095.73	0.00	S/L	3.0
3762	APC Smart UPS for server	2/10/04	735.40	0.00	0.00	735.40	0.00	735.40	0.00	S/L	3.0
3763	IBM thinkpad	2/10/04	2,694.33	0.00	0.00	2,694.33	0.00	2,694.33	0.00	S/L	3.0
3764	HP LJ printer	2/10/04	1,536.00	0.00	0.00	1,536.00	0.00	1,536.00	0.00	S/L	3.0
3765	HP LJ printer	2/10/04	1,535.99	0.00	0.00	1,535.99	0.00	1,535.99	0.00	S/L	3.0
3766	HP LJ printer	2/10/04	1,539.74	0.00	0.00	1,539.74	0.00	1,539.74	0.00	S/L	3.0
3767	OBi-IBM portable disc drive	2/10/04	117.67	0.00	0.00	117.67	0.00	117.67	0.00	S/L	3.0
3769	HP laserjet printer	2/24/04	1,569.21	0.00	0.00	1,569.21	0.00	1,569.21	0.00	S/L	3.0
3770	IBM server	2/24/04	3,050.99	0.00	0.00	3,050.99	0.00	3,050.99	0.00	S/L	3.0
3771	Ciseo aironet access point	3/02/04	425.19	0.00	0.00	425.19	0.00	425.19	0.00	S/L	3.0
3772	IBM thinkpad	3/10/04	1,787.11	0.00	0.00	1,787.11	0.00	1,787.11	0.00	S/L	3.0
3773	IBM thinkpad dock	3/10/04	577.11	0.00	0.00	577.11	0.00	577.11	0.00	S/L	3.0
3774	IBM thinkpad dock	3/10/04	577.11	0.00	0.00	577.11	0.00	577.11	0.00	S/L	3.0
3778	PowerEdge 4600 server	3/19/04	7,763.08	0.00	0.00	7,763.08	0.00	7,763.08	0.00	S/L	3.0
3779	* Dell Optiplex computer	4/14/04	1,374.56	0.00	0.00	1,374.56	0.00	1,374.56	0.00	S/L	3.0
3781	Dell Optiplex computer	4/14/04	1,374.56	0.00	0.00	1,374.56	0.00	1,374.56	0.00	S/L	3.0
3782	* Dell Optiplex computer	4/14/04	1,374.56	0.00	0.00	1,374.56	0.00	1,374.56	0.00	S/L	3.0
3783	Cisco port bundle firewall	3/26/04	399.00	0.00	0.00	399.00	0.00	399.00	0.00	S/L	3.0
3784	IBM thinkpad	4/14/04	2,277.10	0.00	0.00	2,277.10	0.00	2,277.10	0.00	S/L	3.0
3785	Floppy drive	4/14/04	50.00	0.00	0.00	50.00	0.00	50.00	0.00	S/L	3.0
3788	* Dell Optiplex computer	4/14/04	1,374.56	0.00	0.00	1,374.56	0.00	1,374.56	0.00	S/L	3.0
3791	IBM thinkpad	4/14/04	2,236.78	0.00	0.00	2,236.78	0.00	2,236.78	0.00	S/L	3.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
3792	IBM thinkpad ultrabase dock	4/14/04	215.00	0.00	0.00	215.00	0.00	215.00	0.00	S/L	3.0
3793	IBM thinkpad CD/RW/DVD/	4/14/04	210.00	0.00	0.00	210.00	0.00	210.00	0.00	S/L	3.0
3816	Iomega back up drive	7/07/04	567.84	0.00	0.00	567.84	0.00	567.84	0.00	S/L	3.0
3817	HP laserjet printer	7/13/04	1,499.80	0.00	0.00	1,499.80	0.00	1,499.80	0.00	S/L	3.0
3818	HP laserjet printer	7/13/04	1,499.80	0.00	0.00	1,499.80	0.00	1,499.80	0.00	S/L	3.0
3821	Versa lite pad computer	7/23/04	1,404.73	0.00	0.00	1,404.73	0.00	1,404.73	0.00	S/L	3.0
3822	Cisco modular access router	8/03/04	2,305.22	0.00	0.00	2,305.22	0.00	2,305.22	0.00	S/L	3.0
3823	Power Edge 4600 Server	8/10/04	6,316.20	0.00	0.00	6,316.20	0.00	6,316.20	0.00	S/L	3.0
3840	IBM X 306 server	10/01/04	1,682.64	0.00	0.00	1,682.64	0.00	1,682.64	0.00	S/L	3.0
3843	IBM T 42 thinkpad	9/23/04	2,186.39	0.00	0.00	2,186.39	0.00	2,186.39	0.00	S/L	3.0
3845	Dell Optiplex computer	10/01/04	1,712.92	0.00	0.00	1,712.92	0.00	1,712.92	0.00	S/L	3.0
3846	Dell Optiplex computer	10/01/04	1,712.92	0.00	0.00	1,712.92	0.00	1,712.92	0.00	S/L	3.0
3847 *	Dell Optiplex computer	10/01/04	1,712.92	0.00	0.00	1,712.92	0.00	1,712.92	0.00	S/L	3.0
3848	Dell Optiplex computer	10/01/04	1,712.92	0.00	0.00	1,712.92	0.00	1,712.92	0.00	S/L	3.0
3852	Cisco 2950 24 port switch	10/27/04	715.62	0.00	0.00	715.62	0.00	715.62	0.00	S/L	3.0
3853	IBM thinkpad dock	10/20/04	448.48	0.00	0.00	448.48	0.00	448.48	0.00	S/L	3.0
3854	Iomega USB 3.5 in Floppy disk driv	11/01/04	45.00	0.00	0.00	45.00	0.00	45.00	0.00	S/L	3.0
3855	Iomega USB 3.5 in Floppy disk driv	11/01/04	44.99	0.00	0.00	44.99	0.00	44.99	0.00	S/L	3.0
3858	HP Laserjet printer 16MB	11/04/04	315.81	0.00	0.00	315.81	0.00	315.81	0.00	S/L	3.0
3859	HP Business inkjet	11/09/04	215.46	0.00	0.00	215.46	0.00	215.46	0.00	S/L	3.0
3860	Cisco 2950 switch 24 port	11/09/04	689.71	0.00	0.00	689.71	0.00	689.71	0.00	S/L	3.0
3867	1 Bay back up appliance	12/01/04	5,419.00	0.00	0.00	5,419.00	0.00	5,419.00	0.00	S/L	3.0
3882	IBM thinkpad, memory, disk drive	12/20/04	1,724.25	0.00	0.00	1,724.25	0.00	1,724.25	0.00	S/L	3.0
3884	IBM T42 ThinkPad	1/19/05	2,376.29	0.00	0.00	2,376.29	0.00	2,376.29	0.00	S/L	3.0
3885	Axis 2100 standalone network came	1/18/05	304.99	0.00	0.00	304.99	0.00	304.99	0.00	S/L	3.0
3886	NEC 19" LCD Monitor	1/18/05	570.89	0.00	0.00	570.89	0.00	570.89	0.00	S/L	3.0
3888	HP deskjet color inkjet printer	2/08/05	137.65	0.00	0.00	137.65	0.00	137.65	0.00	S/L	3.0
3889 *	HP deskjet color inkjet printer	2/08/05	137.64	0.00	0.00	137.64	0.00	137.64	0.00	S/L	3.0
3890	PalmOne Tungsten E handheld palm	2/08/05	208.99	0.00	0.00	208.99	0.00	208.99	0.00	S/L	3.0
3893	IBM thinkpad dock	3/09/05	419.51	0.00	0.00	419.51	0.00	419.51	0.00	S/L	3.0
3894	IBM Thinkpad T42	3/29/05	2,372.13	0.00	0.00	2,372.13	0.00	2,372.13	0.00	S/L	3.0
3895 *	Panasonic Toughbook laptop T2	3/29/05	2,193.03	0.00	0.00	2,193.03	0.00	2,193.03	0.00	S/L	3.0
3896	Panasonic Toughbook CF-29	3/29/05	3,890.00	0.00	0.00	3,890.00	0.00	3,890.00	0.00	S/L	3.0
3897	Optiplex desktop computer	3/29/05	618.57	0.00	0.00	618.57	0.00	618.57	0.00	S/L	3.0
3898	Optiplex desktop computer	3/29/05	618.57	0.00	0.00	618.57	0.00	618.57	0.00	S/L	3.0
3899	Optiplex desktop computer	3/29/05	618.57	0.00	0.00	618.57	0.00	618.57	0.00	S/L	3.0
3900	Optiplex desktop computer	3/29/05	618.57	0.00	0.00	618.57	0.00	618.57	0.00	S/L	3.0
3901 *	Optiplex computer monitor	3/29/05	618.57	0.00	0.00	618.57	0.00	618.57	0.00	S/L	3.0
3902	Optiplex computer monitor	3/29/05	618.57	0.00	0.00	618.57	0.00	618.57	0.00	S/L	3.0
3903 *	Optiplex computer monitor	3/29/05	618.57	0.00	0.00	618.57	0.00	618.57	0.00	S/L	3.0
3904	Optiplex computer monitor	3/29/05	618.57	0.00	0.00	618.57	0.00	618.57	0.00	S/L	3.0
3905	NEC LCD 1970NX LCD monitor	3/29/05	534.93	0.00	0.00	534.93	0.00	534.93	0.00	S/L	3.0
3906	IBM thinkpad docking station	3/29/05	421.06	0.00	0.00	421.06	0.00	421.06	0.00	S/L	3.0
3907 *	Panasonic Toughbook CF T-2	3/29/05	2,076.00	0.00	0.00	2,076.00	0.00	2,076.00	0.00	S/L	3.0
3908	Panasonic Toughbook DVD drive	3/29/05	371.99	0.00	0.00	371.99	0.00	371.99	0.00	S/L	3.0
3912	Panasonic T2 Toughbook laptop	4/25/05	2,076.00	0.00	0.00	2,076.00	0.00	2,076.00	0.00	S/L	3.0
3913	Optiplex desktop computer	4/25/05	608.57	0.00	0.00	608.57	0.00	608.57	0.00	S/L	3.0
3914	Optiplex desktop computer	4/25/05	608.57	0.00	0.00	608.57	0.00	608.57	0.00	S/L	3.0
3915	Optiplex desktop computer	4/25/05	608.57	0.00	0.00	608.57	0.00	608.57	0.00	S/L	3.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
3916	Optiplex desktop computer	4/25/05	608.57	0.00	0.00	608.57	0.00	608.57	0.00	S/L	3.0
3917	Optiplex computer monitor	4/25/05	608.57	0.00	0.00	608.57	0.00	608.57	0.00	S/L	3.0
3918	Optiplex computer monitor	4/25/05	608.57	0.00	0.00	608.57	0.00	608.57	0.00	S/L	3.0
3919	* Optiplex computer monitor	4/25/05	608.57	0.00	0.00	608.57	0.00	608.57	0.00	S/L	3.0
3920	* Optiplex computer monitor	4/25/05	608.57	0.00	0.00	608.57	0.00	608.57	0.00	S/L	3.0
3922	Panasonic CF-29 Toughbook laptop	5/16/05	3,844.85	0.00	0.00	3,844.85	0.00	3,844.85	0.00	S/L	3.0
3925	Panasonic CF-29 Toughbook laptop	5/18/05	3,844.85	0.00	0.00	3,844.85	0.00	3,844.85	0.00	S/L	3.0
3926	IBM T 43 Thinkpad	5/24/05	1,430.99	0.00	0.00	1,430.99	0.00	1,430.99	0.00	S/L	3.0
3927	Panasonic CF-29 Toughbook laptop	5/24/05	3,836.00	0.00	0.00	3,836.00	0.00	3,836.00	0.00	S/L	3.0
3930	Panasonic CF-29 toughbook	6/06/05	3,836.00	0.00	0.00	3,836.00	0.00	3,836.00	0.00	S/L	3.0
3931	IBM thinkpad dock II	6/06/05	402.82	0.00	0.00	402.82	0.00	402.82	0.00	S/L	3.0
3932	IBM T 43 Thinkpad	6/06/05	2,138.19	0.00	0.00	2,138.19	0.00	2,138.19	0.00	S/L	3.0
3934	Panasonic CF 29 toughbook	6/27/05	3,836.00	0.00	0.00	3,836.00	0.00	3,836.00	0.00	S/L	3.0
3936	Optiplex desktop computer	6/20/05	623.06	0.00	0.00	623.06	0.00	623.06	0.00	S/L	3.0
3938	Optiplex desktop computer	6/20/05	623.06	0.00	0.00	623.06	0.00	623.06	0.00	S/L	3.0
3939	Optiplex desktop computer	6/20/05	623.06	0.00	0.00	623.06	0.00	623.06	0.00	S/L	3.0
3940	Optiplex desktop computer	6/20/05	623.06	0.00	0.00	623.06	0.00	623.06	0.00	S/L	3.0
3941	Optiplex computer monitor	6/20/05	623.06	0.00	0.00	623.06	0.00	623.06	0.00	S/L	3.0
3942	* Optiplex computer monitor	6/20/05	623.06	0.00	0.00	623.06	0.00	623.06	0.00	S/L	3.0
3943	Optiplex computer monitor	6/20/05	623.06	0.00	0.00	623.06	0.00	623.06	0.00	S/L	3.0
3944	Optiplex computer monitor	6/20/05	623.06	0.00	0.00	623.06	0.00	623.06	0.00	S/L	3.0
3945	1 Bay backup appliance	6/27/05	3,735.75	0.00	0.00	3,735.75	0.00	3,735.75	0.00	S/L	3.0
3952	Viewsonic LCD monitor	7/18/05	302.33	0.00	0.00	302.33	0.00	302.33	0.00	S/L	3.0
3953	IBM T42 Thinkpad laptop	7/29/05	1,351.99	0.00	0.00	1,351.99	0.00	1,351.99	0.00	S/L	3.0
3956	HP Laserjet printer	7/18/05	1,249.99	0.00	0.00	1,249.99	0.00	1,249.99	0.00	S/L	3.0
3958	Viewsonic LCD monitor	7/18/05	302.33	0.00	0.00	302.33	0.00	302.33	0.00	S/L	3.0
3959	Viewsonic LCD monitor	7/18/05	302.33	0.00	0.00	302.33	0.00	302.33	0.00	S/L	3.0
3960	APC Smart battery backup	7/18/05	1,015.12	0.00	0.00	1,015.12	0.00	1,015.12	0.00	S/L	3.0
3961	HP Deskjet printer	7/29/05	47.46	0.00	0.00	47.46	0.00	47.46	0.00	S/L	3.0
3963	Panasonic CF29 Laptop	8/15/05	3,836.00	0.00	0.00	3,836.00	0.00	3,836.00	0.00	S/L	3.0
3964	APC SmartUps	7/29/05	490.41	0.00	0.00	490.41	0.00	490.41	0.00	S/L	3.0
3965	* Fax Machine	8/15/05	655.00	0.00	0.00	655.00	0.00	655.00	0.00	S/L	3.0
3968	* Panasonic T2 Laptop	8/15/05	2,192.99	0.00	0.00	2,192.99	0.00	2,192.99	0.00	S/L	3.0
3972	IBM thinkpad DockII	8/15/05	414.94	0.00	0.00	414.94	0.00	414.94	0.00	S/L	3.0
3977	* Panasonic Toughbook Laptop	8/19/05	2,190.86	0.00	0.00	2,190.86	0.00	2,190.86	0.00	S/L	3.0
3978	Dell Poweredge Server	8/29/05	7,026.10	0.00	0.00	7,026.10	0.00	7,026.10	0.00	S/L	3.0
3979	Panasonic Toughbook Laptop	9/29/05	3,836.00	0.00	0.00	3,836.00	0.00	3,836.00	0.00	S/L	3.0
3981	* Apple Powerbook	8/29/05	2,125.00	0.00	0.00	2,125.00	0.00	2,125.00	0.00	S/L	3.0
3982	Apple Xserv, Server	9/13/05	2,876.00	0.00	0.00	2,876.00	0.00	2,876.00	0.00	S/L	3.0
3983	HP Deskjet Color Printer	9/26/05	57.65	0.00	0.00	57.65	0.00	57.65	0.00	S/L	3.0
3984	HP Laserjet Printer	9/26/05	321.64	0.00	0.00	321.64	0.00	321.64	0.00	S/L	3.0
3985	Panasonic Laptop	9/26/05	1,723.99	0.00	0.00	1,723.99	0.00	1,723.99	0.00	S/L	3.0
3986	Deskjet Color Printer	9/26/05	57.65	0.00	0.00	57.65	0.00	57.65	0.00	S/L	3.0
3987	Hp Deskjet Color Printer	9/26/05	57.65	0.00	0.00	57.65	0.00	57.65	0.00	S/L	3.0
3988	Hp Deskjet Color Printer	9/26/05	57.65	0.00	0.00	57.65	0.00	57.65	0.00	S/L	3.0
3990	LCD monitor 17"	10/11/05	267.35	0.00	0.00	267.35	0.00	267.35	0.00	S/L	3.0
3991	Sentia Notebook Computer	10/03/05	2,462.00	0.00	0.00	2,462.00	0.00	2,462.00	0.00	S/L	3.0
3992	IBM Thinkpad and Memory	10/01/05	1,373.99	0.00	0.00	1,373.99	0.00	1,373.99	0.00	S/L	3.0
3993	IMB Thinkpad Dock	10/01/05	395.00	0.00	0.00	395.00	0.00	395.00	0.00	S/L	3.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
3995	Sony Digital Camera	10/11/05	211.99	0.00	0.00	211.99	0.00	211.99	0.00	S/L	3.0
3996	17" led monitor	10/11/05	267.35	0.00	0.00	267.35	0.00	267.35	0.00	S/L	3.0
3997	17" led monitor	10/11/05	267.34	0.00	0.00	267.34	0.00	267.34	0.00	S/L	3.0
3998	HP Color Inkjet Printer	10/11/05	160.56	0.00	0.00	160.56	0.00	160.56	0.00	S/L	3.0
3999	Canon Powershot Camera	10/11/05	349.00	0.00	0.00	349.00	0.00	349.00	0.00	S/L	3.0
4000	IBM thinkpad	10/01/05	1,373.99	0.00	0.00	1,373.99	0.00	1,373.99	0.00	S/L	3.0
4045	Portable VCR	6/21/00	182.98	0.00	0.00	182.98	0.00	182.98	0.00	S/L	4.0
4047	Refrigerator	6/21/00	900.34	0.00	0.00	900.34	0.00	900.34	0.00	S/L	4.0
4068	Copier	5/31/00	6,821.00	0.00	0.00	6,821.00	0.00	6,821.00	0.00	S/L	4.0
4129	Management adaptors	4/18/00	334.89	0.00	0.00	334.89	0.00	334.89	0.00	S/L	3.0
4130	25 pack cables	3/17/00	116.86	0.00	0.00	116.86	0.00	116.86	0.00	S/L	3.0
4131	Keyboard with touchpad	3/17/00	192.11	0.00	0.00	192.11	0.00	192.11	0.00	S/L	3.0
4132	Netware 5 Upgrade	1/27/00	491.94	0.00	0.00	491.94	0.00	491.94	0.00	S/L	3.0
4133	Geophone	2/10/00	341.94	0.00	0.00	341.94	0.00	341.94	0.00	S/L	5.0
4134	Geophones	2/10/00	341.94	0.00	0.00	341.94	0.00	341.94	0.00	S/L	5.0
4135	Plackcard Signs- Flushing	3/03/00	501.35	0.00	0.00	501.35	0.00	501.35	0.00	S/L	2.0
4136	CPQ AIT 35GB Tape W/ 5pk	2/17/00	419.30	0.00	0.00	419.30	0.00	419.30	0.00	S/L	3.0
4137	Smartslot Expander & Tapes	2/04/00	300.94	0.00	0.00	300.94	0.00	300.94	0.00	S/L	3.0
4138	SNAGIT User Licenses Twin Pk.	3/03/00	211.95	0.00	0.00	211.95	0.00	211.95	0.00	S/L	2.0
4139	SNAGIT user license twin pack	3/03/00	200.00	0.00	0.00	200.00	0.00	200.00	0.00	S/L	2.0
4140	Test Lab	1/27/00	379.95	0.00	0.00	379.95	0.00	379.95	0.00	S/L	3.0
4145	Smart UPS Software	1/27/00	704.50	0.00	0.00	704.50	0.00	704.50	0.00	S/L	2.0
4149	(10) licenses	7/21/00	277.83	0.00	0.00	277.83	0.00	277.83	0.00	S/L	3.0
4198	Conversion program	5/26/00	2,437.50	0.00	0.00	2,437.50	0.00	2,437.50	0.00	S/L	5.0
4200	Logieon upgrade	3/03/00	2,300.00	0.00	0.00	2,300.00	0.00	2,300.00	0.00	S/L	3.0
4283	Network management suitcase	9/22/00	1,995.00	0.00	0.00	1,995.00	0.00	1,995.00	0.00	S/L	3.0
4305	Software Upgrade	6/13/00	3,561.00	0.00	0.00	3,561.00	0.00	3,561.00	0.00	S/L	3.0
4319	Modum	10/27/00	122.49	0.00	0.00	122.49	0.00	122.49	0.00	S/L	3.0
4334	Upgrade to versa probe	12/15/00	2,300.00	0.00	0.00	2,300.00	0.00	2,300.00	0.00	S/L	3.0
4344	Softwarc	12/12/00	11,520.00	0.00	0.00	11,520.00	0.00	11,520.00	0.00	S/L	5.0
4359	Copier	1/19/01	7,038.18	0.00	0.00	7,038.18	0.00	7,038.18	0.00	S/L	5.0
4363	Laptop Carrying Case	2/01/01	38.95	0.00	0.00	38.95	0.00	38.95	0.00	S/L	5.0
4397	Billing Conversion	3/16/01	356.29	0.00	0.00	356.29	0.00	356.29	0.00	S/L	5.0
4398	GIS Upgrade	3/16/01	2,412.87	0.00	0.00	2,412.87	0.00	2,412.87	0.00	S/L	5.0
4417	Projector	4/27/01	4,449.00	0.00	0.00	4,449.00	0.00	4,449.00	0.00	S/L	5.0
4488	13" TV- VCR	7/27/01	129.98	0.00	0.00	129.98	0.00	129.98	0.00	S/L	5.0
4690	Laptop computers	6/30/00	56,982.00	0.00	0.00	56,982.00	0.00	56,982.00	0.00	S/L	5.0
4697	Refrigrator	11/04/02	429.74	0.00	0.00	429.74	0.00	429.74	0.00	S/L	5.0
4698	Refrigrator	7/15/02	453.34	0.00	0.00	453.34	0.00	453.34	0.00	S/L	5.0
4704	Printer - Pumping	12/05/02	280.27	0.00	0.00	280.27	0.00	280.27	0.00	S/L	3.0
4705	Camera	5/20/02	68.88	0.00	0.00	68.88	0.00	68.88	0.00	S/L	3.0
4954	Compaq universal disk drive	8/03/04	322.16	0.00	0.00	322.16	0.00	322.16	0.00	S/L	3.0
4955	Compaq universal disk drive	8/03/04	322.16	0.00	0.00	322.16	0.00	322.16	0.00	S/L	3.0
4956	Digi Aeeceport serial board	6/14/04	528.57	0.00	0.00	528.57	0.00	528.57	0.00	S/L	3.0
4957	SQL Server 2000 Edition	7/07/04	618.00	0.00	0.00	618.00	0.00	618.00	0.00	S/L	3.0
4958	LaserFiche server version 6.1	7/20/04	8,260.00	0.00	0.00	8,260.00	0.00	8,260.00	0.00	S/L	3.0
4959	NEC litedpad memory	7/23/04	352.17	0.00	0.00	352.17	0.00	352.17	0.00	S/L	3.0
4960	Computer licenscs ( 10 )	7/07/04	1,390.00	0.00	0.00	1,390.00	0.00	1,390.00	0.00	S/L	3.0
4961	Computer licenscs ( 15 )	8/03/04	405.00	0.00	0.00	405.00	0.00	405.00	0.00	S/L	3.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
5000	Laptop for Configuration Testing	11/10/99	5,266.00	0.00	0.00	5,266.00	0.00	5,266.00	0.00	S/L	4.0
5029	Printer	8/17/01	999.95	0.00	0.00	999.95	0.00	999.95	0.00	S/L	3.0
5034	Fax Machine	9/04/01	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	0.00	S/L	5.0
5045	Laptop	9/12/01	4,359.00	0.00	0.00	4,359.00	0.00	4,359.00	0.00	S/L	5.0
5107	Copier	11/02/01	12,411.52	0.00	0.00	12,411.52	0.00	12,411.52	0.00	S/L	5.0
5160	22 Radio Read Modules	1/15/02	2,530.00	0.00	0.00	2,530.00	0.00	2,530.00	0.00	S/L	7.0
5161	AutoCad 2000i	1/17/02	2,325.00	0.00	0.00	2,325.00	0.00	2,325.00	0.00	S/L	5.0
5162	H2ONet Analyzer	1/16/02	15,013.00	0.00	0.00	15,013.00	0.00	15,013.00	0.00	S/L	5.0
5170	Field Orders Info. Changes	2/11/02	7,800.00	0.00	0.00	7,800.00	0.00	7,800.00	0.00	S/L	5.0
5171	Fax Module added to Copier	2/20/02	1,270.00	0.00	0.00	1,270.00	0.00	1,270.00	0.00	S/L	5.0
5246	IBM Thinkpad Hard Drive	5/20/02	678.99	0.00	0.00	678.99	0.00	678.99	0.00	S/L	5.0
5248	Duplex Assembly	5/09/02	304.61	0.00	0.00	304.61	0.00	304.61	0.00	S/L	5.0
5253	Superdisk	4/23/02	280.75	0.00	0.00	280.75	0.00	280.75	0.00	S/L	3.0
5256	Microsoft Visio 2002	5/20/02	447.94	0.00	0.00	447.94	0.00	447.94	0.00	S/L	1.0
5271	Macromedia Studio Upgrade	6/17/02	374.00	0.00	0.00	374.00	0.00	374.00	0.00	S/L	1.0
5275	Macromedia Upgrade	6/21/02	377.49	0.00	0.00	377.49	0.00	377.49	0.00	S/L	1.0
5276	Macromedia Upgrade	6/18/02	377.50	0.00	0.00	377.50	0.00	377.50	0.00	S/L	1.0
5293	Sonicwall Content Filter Sub	7/03/02	561.99	0.00	0.00	561.99	0.00	561.99	0.00	S/L	3.0
5297	Cisco TI Module	7/09/02	766.13	0.00	0.00	766.13	0.00	766.13	0.00	S/L	3.0
5324	PCI Bus Card Dual	8/27/02	1,728.83	0.00	0.00	1,728.83	0.00	1,728.83	0.00	S/L	5.0
5325	Server CPU License	8/07/02	6,011.95	0.00	0.00	6,011.95	0.00	6,011.95	0.00	S/L	5.0
5326	Access Control Badging Syst.	8/23/02	2,115.00	0.00	0.00	2,115.00	0.00	2,115.00	0.00	S/L	5.0
5348	Laptop Computer	9/12/02	2,701.15	0.00	0.00	2,701.15	0.00	2,701.15	0.00	S/L	5.0
5353	Compaq Tapc Backup	9/12/02	1,235.82	0.00	0.00	1,235.82	0.00	1,235.82	0.00	S/L	5.0
5354	Emumail	9/17/02	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	3.0
5355	Flat Screen Display	9/19/02	692.95	0.00	0.00	692.95	0.00	692.95	0.00	S/L	5.0
5356	Flat Screen Display	9/19/02	692.95	0.00	0.00	692.95	0.00	692.95	0.00	S/L	3.0
5373	Thinkpad Dock & Mem. Module	9/19/02	907.44	0.00	0.00	907.44	0.00	907.44	0.00	S/L	3.0
5380	Annual Support Contract	9/17/02	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	3.0
5381	Restoration Report	9/30/02	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	3.0
5398	TMP Copier	10/16/02	4,707.50	0.00	0.00	4,707.50	0.00	4,707.50	0.00	S/L	5.0
5399	MPTP Copier	10/16/02	4,707.50	0.00	0.00	4,707.50	0.00	4,707.50	0.00	S/L	5.0
5401	Eng. Software	8/15/02	18,630.00	0.00	0.00	18,630.00	0.00	18,630.00	0.00	S/L	3.0
5462	Shredder	12/31/02	189.98	0.00	0.00	189.98	0.00	189.98	0.00	S/L	5.0
5494	Computer Part	1/13/03	1,740.29	0.00	0.00	1,740.29	0.00	1,740.29	0.00	S/L	3.0
5510	Laptop Case	3/28/03	132.50	0.00	0.00	132.50	0.00	132.50	0.00	S/L	3.0
5515	HP Projector	4/15/03	2,264.39	0.00	0.00	2,264.39	0.00	2,264.39	0.00	S/L	3.0
5516	AutoCad License&Subscription	3/21/03	2,815.00	0.00	0.00	2,815.00	0.00	2,815.00	0.00	S/L	3.0
5518	Copier	5/01/03	5,729.00	0.00	0.00	5,729.00	0.00	5,729.00	0.00	S/L	5.0
5528	Qtrly Konica Copier Service	4/09/03	123.75	0.00	0.00	123.75	0.00	123.75	0.00	S/L	1.0
5555	SQL Software Package	3/06/06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	S/L	0.0
5692	Linear endorser	7/31/03	2,314.52	0.00	0.00	2,314.52	0.00	2,314.52	0.00	S/L	3.0
5716	Upgrade Accounting Software	12/16/03	8,354.00	0.00	0.00	8,354.00	0.00	8,354.00	0.00	S/L	3.0
5718	Digital camera	12/02/03	307.88	0.00	0.00	307.88	0.00	307.88	0.00	S/L	3.0
5844	20" Applc cineina LCD monitor	12/01/04	1,310.94	0.00	0.00	1,310.94	0.00	1,310.94	0.00	S/L	3.0
5846	Software H2ONET ACAD 2004	8/31/04	1,018.00	0.00	0.00	1,018.00	0.00	1,018.00	0.00	S/L	1.0
5850	InfoWater for Arc GIS upgrade	12/14/04	7,515.00	0.00	0.00	6,137.25	1,377.75	7,515.00	0.00	S/L	5.0
5851	Hardware/software for field locates	2/14/05	8,445.23	0.00	0.00	8,445.23	0.00	8,445.23	0.00	S/L	3.0
5852	Software for CAD work	2/14/05	4,631.97	0.00	0.00	4,631.97	0.00	4,631.97	0.00	S/L	3.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
5853	60 folding chairs	2/22/05	1,670.00	0.00	0.00	1,670.00	0.00	1,670.00	0.00	S/L	3.0
5854	Panasonic toughbook memory	3/29/05	130.99	0.00	0.00	130.99	0.00	130.99	0.00	S/L	3.0
5855	Microsoft office 2003 software	3/29/05	1,196.00	0.00	0.00	1,196.00	0.00	1,196.00	0.00	S/L	3.0
5857	Microsoft office 2003 software	4/25/05	1,196.00	0.00	0.00	1,196.00	0.00	1,196.00	0.00	S/L	3.0
5858	Auto adapter & Toughbook memory	4/25/05	200.14	0.00	0.00	200.14	0.00	200.14	0.00	S/L	3.0
5859	Toughbook memory & adapter	5/09/05	200.14	0.00	0.00	200.14	0.00	200.14	0.00	S/L	3.0
5860	Toughbook memory & adapter	5/09/05	224.14	0.00	0.00	224.14	0.00	224.14	0.00	S/L	3.0
5861	Panasonic memory & adapter	5/24/05	231.99	0.00	0.00	231.99	0.00	231.99	0.00	S/L	3.0
5862	Panasonic memory & adapter	5/24/05	208.99	0.00	0.00	208.99	0.00	208.99	0.00	S/L	3.0
5863	Panasonic memory & adapter	6/06/05	208.99	0.00	0.00	208.99	0.00	208.99	0.00	S/L	3.0
5864	Panasonic memory & adapter	6/06/05	231.99	0.00	0.00	231.99	0.00	231.99	0.00	S/L	3.0
5865	Microsoft office 2003 software	6/20/05	1,196.00	0.00	0.00	1,196.00	0.00	1,196.00	0.00	S/L	3.0
5866	IBAC small business server, maint &	6/27/05	2,216.15	0.00	0.00	2,216.15	0.00	2,216.15	0.00	S/L	3.0
5867	Panasonic toughbook memory & ad	6/27/05	208.99	0.00	0.00	208.99	0.00	208.99	0.00	S/L	3.0
5869	IBAC small business server	7/05/05	1,741.15	0.00	0.00	1,741.15	0.00	1,741.15	0.00	S/L	3.0
5870	Blank bays for Idealstor drives	7/05/05	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	3.0
5871	IBAC software license	7/18/05	1,741.15	0.00	0.00	1,741.15	0.00	1,741.15	0.00	S/L	3.0
5872	4-Port mini USB Hubs	7/29/05	90.00	0.00	0.00	90.00	0.00	90.00	0.00	S/L	3.0
5878	IBAC 2.0 for windows	8/15/05	750.00	0.00	0.00	750.00	0.00	750.00	0.00	S/L	3.0
5956	Konica digital copier	4/13/05	2,873.00	0.00	0.00	2,154.75	574.60	2,729.35	143.65	S/L	5.0
5991	Dell PowerEdge Server 4210	4/24/06	4,146.77	0.00	0.00	3,686.02	460.75	4,146.77	0.00	S/L	3.0
6065	Refrigerator Stainless Steel	3/28/06	596.02	0.00	0.00	327.80	119.20	447.00	149.02	S/L	5.0
6066	Refrigerator Stainless Steel	3/28/06	596.02	0.00	0.00	327.80	119.20	447.00	149.02	S/L	5.0
6067	Refrigerator Stainless Steel	4/06/06	596.02	0.00	0.00	327.80	119.20	447.00	149.02	S/L	5.0
6068	Electric Range	3/28/06	472.88	0.00	0.00	260.09	94.58	354.67	118.21	S/L	5.0
6069	Electric Range	3/28/06	472.88	0.00	0.00	260.09	94.58	354.67	118.21	S/L	5.0
6070	Dishwasher	3/28/06	297.34	0.00	0.00	163.54	59.47	223.01	74.33	S/L	5.0
6071	Dishwasher	3/28/06	297.34	0.00	0.00	163.54	59.47	223.01	74.33	S/L	5.0
6072	MicroWave	3/28/06	75.99	0.00	0.00	41.80	15.20	57.00	18.99	S/L	5.0
6073	MicroWave	3/28/06	75.99	0.00	0.00	41.80	15.20	57.00	18.99	S/L	5.0
6074	MicroWave	3/28/06	75.99	0.00	0.00	41.80	15.20	57.00	18.99	S/L	5.0
6075	Dryer	3/28/06	282.15	0.00	0.00	155.18	56.43	211.61	70.54	S/L	5.0
6083	2 Drawer File Cabinet Lateral 18x36	7/05/06	208.41	0.00	0.00	46.70	15.44	62.14	146.27	S/L	13.5
6084	Lateral 2 Drawer File Cabinet 18x36	7/05/06	208.41	0.00	0.00	46.70	15.44	62.14	146.27	S/L	13.5
6085	2 Drawer Lateral File Cabinet 18x36	7/05/06	208.41	0.00	0.00	46.70	15.44	62.14	146.27	S/L	13.5
6086	3 Drawer Lateral File Cabinet 18x36	7/05/06	300.80	0.00	0.00	67.40	22.28	89.68	211.12	S/L	13.5
6087	4 Self Book Case 15x42x65	7/05/06	301.79	0.00	0.00	67.62	22.35	89.97	211.82	S/L	13.5
6088	4 Shelve Book Case 15x42x65	7/05/06	301.79	0.00	0.00	67.62	22.35	89.97	211.82	S/L	13.5
6090	4 Drawer Lateral Cabinet 18x36x52	7/05/06	352.50	0.00	0.00	78.99	26.11	105.10	247.40	S/L	13.5
6091	4 Drawer File Cabinet 18x36x52	7/05/06	352.50	0.00	0.00	78.99	26.11	105.10	247.40	S/L	13.5
6096	1/3" Color Security Camera CF JV-	7/18/06	309.40	0.00	0.00	149.54	61.88	211.42	97.98	S/L	5.0
6110	Compac GIX5330 Processor -SCAI	8/14/06	1,996.15	0.00	0.00	1,230.96	665.38	1,896.34	99.81	S/L	3.0
6111	Half Shelf Book Case	9/07/06	59.11	0.00	0.00	20.14	4.38	24.52	34.59	S/L	13.5
6112	Pedestal-Exec Mobile Box	9/07/06	218.83	0.00	0.00	74.57	16.21	90.78	128.05	S/L	13.5
6113	10 - Copies MS Powerpoint 2003	6/01/06	1,980.00	0.00	0.00	1,705.00	275.00	1,980.00	0.00	S/L	3.0
6118	Compact Logix 5330 Processor/Ter	8/31/06	719.52	0.00	0.00	559.63	159.89	719.52	0.00	S/L	3.0
6119	Dell Dimension 1100 Computer	9/05/06	1,038.00	0.00	0.00	807.33	230.67	1,038.00	0.00	S/L	3.0
6120	Dell Dimension 1100 Computer	9/05/06	1,038.00	0.00	0.00	807.33	230.67	1,038.00	0.00	S/L	3.0
6121	Dell Dimension 1100 Computer	9/05/06	1,038.00	0.00	0.00	807.33	230.67	1,038.00	0.00	S/L	3.0



## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6124	Dell 32" LCD Monitor	10/13/06	1,369.00	0.00	0.00	1,026.74	342.26	1,369.00	0.00	S/L	3.0
6131	Software - Acrobat 7	10/09/06	442.99	0.00	0.00	332.24	110.75	442.99	0.00	S/L	3.0
6133	5 - Copies Power Point 2004	6/13/06	990.00	0.00	0.00	852.50	137.50	990.00	0.00	S/L	3.0
6134	1 - Copy Mierosoft Windows 2003	8/26/06	654.00	0.00	0.00	508.67	145.33	654.00	0.00	S/L	3.0
6137	16 Channel DVR - FTTP	9/25/06	4,059.44	0.00	0.00	3,044.59	1,014.85	4,059.44	0.00	S/L	3.0
6144	Garage Can	6/27/06	288.18	0.00	0.00	288.18	0.00	288.18	0.00	S/L	1.0
6145	Garage Can	6/27/06	288.17	0.00	0.00	288.17	0.00	288.17	0.00	S/L	1.0
6146	Collection Box & Snorkel	5/08/06	975.00	0.00	0.00	520.00	195.00	715.00	260.00	S/L	5.0
6149	Laminated Bench 48x18x18	6/05/06	447.60	0.00	0.00	231.26	89.52	320.78	126.82	S/L	5.0
6150	Laminated Bench 48x18x18	6/05/06	447.60	0.00	0.00	385.43	62.17	447.60	0.00	S/L	3.0
6151	Laminate Bench 48x18x18	6/05/06	447.60	0.00	0.00	231.26	89.52	320.78	126.82	S/L	5.0
6152	Laminate Bench 48x18x18	6/02/06	447.60	0.00	0.00	231.26	89.52	320.78	126.82	S/L	5.0
6153	Laminated Bench 48x18x18	6/05/06	447.60	0.00	0.00	385.43	62.17	447.60	0.00	S/L	3.0
6154	Laminated Bench 36x18x18	6/05/06	401.00	0.00	0.00	207.18	80.20	287.38	113.62	S/L	5.0
6155	Laminated Bench 36x18x18	6/05/06	401.00	0.00	0.00	207.18	80.20	287.38	113.62	S/L	5.0
6156	Laminated Bench 36x12x18	6/05/06	375.00	0.00	0.00	193.75	75.00	268.75	106.25	S/L	5.0
6157	Laminated Bench 36x12x18	6/05/06	375.00	0.00	0.00	193.75	75.00	268.75	106.25	S/L	5.0
6158	Laminated Bench 36x12x18	6/05/06	375.00	0.00	0.00	193.75	75.00	268.75	106.25	S/L	5.0
6159	Oak Stool 17x17x17	6/05/06	100.00	0.00	0.00	51.67	20.00	71.67	28.33	S/L	5.0
6160	Oak Stool 17x17x17	6/05/06	100.00	0.00	0.00	51.67	20.00	71.67	28.33	S/L	5.0
6161	Oak Stool 17x17x17	6/05/06	100.00	0.00	0.00	51.67	20.00	71.67	28.33	S/L	5.0
6162	Oak Stool 17x17x17	6/05/06	100.00	0.00	0.00	51.67	20.00	71.67	28.33	S/L	5.0
6163	33 Gal Aluminum Garage Can	4/24/06	403.02	0.00	0.00	214.94	80.60	295.54	107.48	S/L	5.0
6164	33 Gal Aluminum Garbage Can	4/24/06	403.02	0.00	0.00	214.94	80.60	295.54	107.48	S/L	5.0
6165	33 Gal Alumimum Garabe Can	4/24/06	403.01	0.00	0.00	214.93	80.60	295.53	107.48	S/L	5.0
6166	33 Gal Aluminum Garbage Can	4/24/06	403.01	0.00	0.00	214.93	80.60	295.53	107.48	S/L	5.0
6167	Chair Aeron B	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6168	Chair Aeron B	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6169	Chair Aeron B	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6170	Chair Aeron B	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6171	Chair Aeron B	3/14/06	532.36	0.00	0.00	111.72	39.43	151.15	381.21	S/L	13.5
6172	Chair Aeron B	3/14/06	532.36	0.00	0.00	111.72	39.43	151.15	381.21	S/L	13.5
6173	Chair Aeron B	3/14/06	532.36	0.00	0.00	111.72	39.43	151.15	381.21	S/L	13.5
6174	Chair Aeron B	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6175	Chair Aeron B	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6176	Chair Aeron B	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6177	Chair Aeron B	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6178	Chair Aeron C	3/04/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6179	Chair Aeron C	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6180	Chair Aeron C	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6181	Chair Aeron C	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6182	Chair Aeron C	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6183	Chair Aeron C	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6184	Chair Aeron C	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6185	Chair Aeron C	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6186	Chair Aeron C	3/14/06	472.82	0.00	0.00	208.38	35.02	243.40	229.42	S/L	13.5
6197	Foxboro IDP10 Transmitter	11/03/06	950.03	0.00	0.00	292.05	70.37	362.42	587.61	S/L	13.5
6198	Foxboro IDP 10 Transmitter	11/03/06	950.03	0.00	0.00	292.05	70.37	362.42	587.61	S/L	13.5
6199	Foxboro IDP10 Tranmitter	11/03/06	950.03	0.00	0.00	292.05	70.37	362.42	587.61	S/L	13.5

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6200	Foxboro IDP10 Transmitter	11/03/06	950.03	0.00	0.00	292.05	70.37	362.42	587.61	S/L	13.5
6201	Foxboro IDP10 Transmitter	11/03/06	950.03	0.00	0.00	292.05	70.37	362.42	587.61	S/L	13.5
6232	Chair Dolly - Holds 20Chairs	11/09/06	150.00	0.00	0.00	46.11	11.11	57.22	92.78	S/L	13.5
6233	Chair Dolly - Holds 20 Chairs	11/09/06	150.00	0.00	0.00	46.11	11.11	57.22	92.78	S/L	13.5
6235	16G Garbage Can	11/09/06	667.99	0.00	0.00	482.43	185.56	667.99	0.00	S/L	3.0
6236	60" Round Table	11/13/06	202.76	0.00	0.00	87.86	40.55	128.41	74.35	S/L	5.0
6237	60" Round Table	11/13/06	202.76	0.00	0.00	87.86	40.55	128.41	74.35	S/L	5.0
6238	60" Round Table	11/13/06	202.76	0.00	0.00	87.86	40.55	128.41	74.35	S/L	5.0
6239	60" Round Table	11/13/06	202.76	0.00	0.00	87.86	40.55	128.41	74.35	S/L	5.0
6240	60" Round Table	11/13/06	202.76	0.00	0.00	87.86	40.55	128.41	74.35	S/L	5.0
6241	60" Round Table	11/13/06	202.77	0.00	0.00	87.86	40.55	128.41	74.36	S/L	5.0
6242	462 Stool Chair - Black	8/28/06	576.13	0.00	0.00	268.87	115.23	384.10	192.03	S/L	5.0
6243	462 Stool Chair - Black	8/28/06	506.15	0.00	0.00	236.20	101.23	337.43	168.72	S/L	5.0
6245	32G Granite Garabage Can	4/18/06	161.17	0.00	0.00	85.95	32.23	118.18	42.99	S/L	5.0
6246	Caddy for 60" Round Table	11/13/06	438.00	0.00	0.00	189.80	87.60	277.40	160.60	S/L	5.0
6248	32G Granite Garabage Can	4/18/06	161.17	0.00	0.00	85.95	32.23	118.18	42.99	S/L	5.0
6249	32G Granite Garabage Can	4/18/06	191.17	0.00	0.00	101.95	38.23	140.18	50.99	S/L	5.0
6250	32G Granite Garbage Can	4/18/06	161.16	0.00	0.00	85.95	32.23	118.18	42.98	S/L	5.0
6251	32G Granite Garbage Can	4/18/06	100.38	0.00	0.00	53.54	20.08	73.62	26.76	S/L	5.0
6252	32G Granite Garbage Can	4/18/06	100.38	0.00	0.00	53.54	20.08	73.62	26.76	S/L	5.0
6253	32G Granite Garbage Can	4/18/06	100.38	0.00	0.00	53.54	20.08	73.62	26.76	S/L	5.0
6254	32G Granite Garbage CC	4/18/06	100.39	0.00	0.00	53.55	20.08	73.63	26.76	S/L	5.0
6255	32G Granite Garbage Can	4/18/06	181.42	0.00	0.00	96.75	36.28	133.03	48.39	S/L	5.0
6256	32G Granite Garbage Can	4/18/06	181.42	0.00	0.00	96.75	36.28	133.03	48.39	S/L	5.0
6257	32G Granite Garbage Can	4/18/06	181.42	0.00	0.00	96.75	36.28	133.03	48.39	S/L	5.0
6258	32G Granite Garbage Can	4/18/06	181.42	0.00	0.00	96.75	36.28	133.03	48.39	S/L	5.0
6259	Shelving for Storage Room	4/18/06	3,735.00	0.00	0.00	899.17	276.67	1,175.84	2,559.16	S/L	13.5
6260	Route Book Shelving Unit	4/18/06	375.00	0.00	0.00	90.28	27.78	118.06	256.94	S/L	13.5
6261	Shelve Unit Distr 16'x2'	4/18/06	655.00	0.00	0.00	157.69	48.52	206.21	448.79	S/L	13.5
6262	Shelve for Dist 16'x2'	4/18/06	655.00	0.00	0.00	157.69	48.52	206.21	448.79	S/L	13.5
6263	Shelve Unit Distr 16'x2'	4/18/06	655.00	0.00	0.00	157.69	48.52	206.21	448.79	S/L	13.5
6264	Shelve Unit Distr 16'x2'	4/18/06	655.00	0.00	0.00	157.69	48.52	206.21	448.79	S/L	13.5
6265	Safe for Customer Service area	5/16/06	2,988.14	0.00	0.00	605.93	132.81	738.74	2,249.40	S/L	22.5
6269	42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	111.62	40.59	152.21	50.72	S/L	5.0
6270	42" Glass Aluminum Dining Table	4/05/06	303.93	0.00	0.00	167.17	60.79	227.96	75.97	S/L	5.0
6271	42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	111.62	40.59	152.21	50.72	S/L	5.0
6272	42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	111.62	40.59	152.21	50.72	S/L	5.0
6273	42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	111.62	40.59	152.21	50.72	S/L	5.0
6274	42" Glass Aluminum Table	4/05/06	202.93	0.00	0.00	111.62	40.59	152.21	50.72	S/L	5.0
6275	42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	111.62	40.59	152.21	50.72	S/L	5.0
6276	42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	111.62	40.59	152.21	50.72	S/L	5.0
6277	42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	111.62	40.59	152.21	50.72	S/L	5.0
6278	42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	111.62	40.59	152.21	50.72	S/L	5.0
6279	42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	111.62	40.59	152.21	50.72	S/L	5.0
6280	42" Glass Aluminum Dining Table	4/05/06	202.92	0.00	0.00	111.60	40.58	152.18	50.74	S/L	5.0
6281	36" Glass Aluminum Dining Table	4/05/06	179.16	0.00	0.00	98.53	35.83	134.36	44.80	S/L	5.0
6282	36" Glass Aluminum Dining Table	4/05/06	179.16	0.00	0.00	98.53	35.83	134.36	44.80	S/L	5.0
6286	Autogun Assumbly - Reading Equip	1/09/06	941.50	0.00	0.00	564.90	188.30	753.20	188.30	S/L	5.0
6288	Security Equipment	1/10/06	876.71	0.00	0.00	876.71	0.00	876.71	0.00	S/L	3.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6292	Dell 17" LCD Monitor	3/14/07	150.00	0.00	0.00	55.00	30.00	85.00	65.00	S/L	5.0
6293	Dell Optiplex PC	3/14/07	1,154.10	0.00	0.00	423.17	230.82	653.99	500.11	S/L	5.0
6294	Dell 19" LCD Monitor	4/04/07	150.00	0.00	0.00	52.50	30.00	82.50	67.50	S/L	5.0
6295	Presision 490 Desktop	4/04/07	3,582.80	0.00	0.00	1,253.98	716.56	1,970.54	1,612.26	S/L	5.0
6301	Dell 132 LCD Monitor/TV	5/27/07	1,360.72	0.00	0.00	430.89	272.14	703.03	657.69	S/L	5.0
6302	Dell Convertible Mini Tower PC	5/24/07	2,767.91	0.00	0.00	876.50	553.58	1,430.08	1,337.83	S/L	5.0
6303	Dell 32" LCD Monitor/TV	5/24/07	1,360.72	0.00	0.00	430.89	272.14	703.03	657.69	S/L	5.0
6304	Dell Conv Minit Tower PC	5/24/07	2,852.17	0.00	0.00	903.18	570.43	1,473.61	1,378.56	S/L	5.0
6313	Panasonic Toughbook Laptop	9/13/07	1,596.55	0.00	0.00	425.75	319.31	745.06	851.49	S/L	5.0
6317	Dell Optiplex PC	11/26/07	835.50	0.00	0.00	181.03	167.10	348.13	487.37	S/L	5.0
6318	Dell Optiplex PC	11/26/07	835.50	0.00	0.00	181.03	167.10	348.13	487.37	S/L	5.0
6319	Dell Optiplex PC	11/26/07	835.50	0.00	0.00	181.03	167.10	348.13	487.37	S/L	5.0
6320	Dell Optiplex PC	11/26/07	835.50	0.00	0.00	181.03	167.10	348.13	487.37	S/L	5.0
6321	Dell Optiplex PC	11/26/07	835.50	0.00	0.00	181.03	167.10	348.13	487.37	S/L	5.0
6322	Dell Optiplex PC	11/26/07	835.50	0.00	0.00	181.03	167.10	348.13	487.37	S/L	5.0
6323	Dell Optiplex PC	11/26/07	835.50	0.00	0.00	181.03	167.10	348.13	487.37	S/L	5.0
6324	Dell Optiplex PC	11/26/07	835.50	0.00	0.00	181.03	167.10	348.13	487.37	S/L	5.0
6325	Dell Optiplex PC	11/26/07	835.50	0.00	0.00	181.03	167.10	348.13	487.37	S/L	5.0
6326	Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	54.17	50.00	104.17	45.83	S/L	3.0
6327	Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	54.17	50.00	104.17	45.83	S/L	3.0
6328	Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	54.17	50.00	104.17	45.83	S/L	3.0
6329	Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	54.17	50.00	104.17	45.83	S/L	3.0
6330	Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	54.17	50.00	104.17	45.83	S/L	3.0
6331	Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	54.17	50.00	104.17	45.83	S/L	3.0
6332	Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	54.17	50.00	104.17	45.83	S/L	3.0
6333	Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	54.17	50.00	104.17	45.83	S/L	3.0
6334	Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	54.17	50.00	104.17	45.83	S/L	3.0
6338	CompacLogix Dual Serial Processor	11/09/07	1,215.15	0.00	0.00	283.54	243.03	526.57	688.58	S/L	5.0
6339	CompacLogizz Dual Serial Processor	11/05/07	1,215.15	0.00	0.00	283.54	243.03	526.57	688.58	S/L	5.0
6367	Dell LCD Monitor	2/07/08	224.00	0.00	0.00	41.07	44.80	85.87	138.13	S/L	5.0
6368	Dell LCD Monitor	2/07/08	224.00	0.00	0.00	41.07	44.80	85.87	138.13	S/L	5.0
6369	Dell LCD Monitor	2/07/08	224.00	0.00	0.00	41.07	44.80	85.87	138.13	S/L	5.0
6370	Dell LCD Monitor	2/07/08	224.00	0.00	0.00	41.07	44.80	85.87	138.13	S/L	5.0
6371	Dell LCD Monitor	2/07/08	224.00	0.00	0.00	41.07	44.80	85.87	138.13	S/L	5.0
6372	Dell LCD Monitor	2/07/08	224.00	0.00	0.00	41.07	44.80	85.87	138.13	S/L	5.0
6374	Dell LCD Monitor	2/07/08	224.00	0.00	0.00	41.07	44.80	85.87	138.13	S/L	5.0
6375	Compact PC	6/11/08	795.30	0.00	0.00	154.64	265.10	419.74	375.56	S/L	3.0
6376	Dell Optiplex 755 PC	2/07/08	916.40	0.00	0.00	168.01	183.28	351.29	565.11	S/L	5.0
6377	Dell Optiplex 755 PC	2/07/08	916.40	0.00	0.00	168.01	183.28	351.29	565.11	S/L	5.0
6378	Dell Optiplex 755 PC	2/07/08	916.40	0.00	0.00	168.01	183.28	351.29	565.11	S/L	5.0
6381	Compactlogix Dual Serial Processor	3/27/08	1,224.40	0.00	0.00	183.66	244.88	428.54	795.86	S/L	5.0
6382	Multi Language Software Package	3/27/08	1,662.50	0.00	0.00	249.38	332.50	581.88	1,080.62	S/L	5.0
6383	Furniture at FTTP	4/14/08	2,053.63	0.00	0.00	114.09	152.12	266.21	1,787.42	S/L	13.5
6386	HP SB USB Tape Drive	5/05/08	730.13	0.00	0.00	162.25	243.38	405.63	324.50	S/L	3.0
6389	Logix Processor & 8 Channel	7/01/08	8,536.63	0.00	0.00	853.66	1,707.33	2,560.99	5,975.64	S/L	5.0
6411	Sereurity System CF Card Aecess	4/24/06	10,709.60	0.00	0.00	5,711.79	2,141.92	7,853.71	2,855.89	S/L	5.0
6457	Locker Room Benches for CF	5/03/06	2,320.00	0.00	0.00	558.52	171.85	730.37	1,589.63	S/L	13.5
6458	Shelving in Distribution - Small Par	4/18/06	5,940.00	0.00	0.00	1,430.00	440.00	1,870.00	4,070.00	S/L	13.5
6460	Hi-Baek Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6461	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6462	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6463	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6464	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6465	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6466	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6467	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6468	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6469	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6470	Jenny Reception Chairs	5/01/06	458.01	0.00	0.00	90.48	33.93	124.41	333.60	S/L	13.5
6471	Jenny Reception Chairs	5/01/06	458.00	0.00	0.00	90.48	33.93	124.41	333.59	S/L	13.5
6472	Pedestal 2 Drawer	5/01/06	171.93	0.00	0.00	33.97	12.74	46.71	125.22	S/L	13.5
6473	Table top Executive Racetrack 120	5/01/06	430.32	0.00	0.00	85.01	31.88	116.89	313.43	S/L	13.5
6474	Pedestal 2 Drawer Camber	5/01/06	214.51	0.00	0.00	42.37	15.89	58.26	156.25	S/L	13.5
6475	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6476	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6477	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6478	Hi-Back Swivel Conf Room Chair	5/01/06	269.80	0.00	0.00	53.30	19.99	73.29	196.51	S/L	13.5
6479	Hi-Back Swivel Conf Room chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6480	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6481	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6482	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6483	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6484	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6485	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6486	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6487	Table Top Exccutive Racetrack 144	5/01/06	458.11	0.00	0.00	90.48	33.93	124.41	333.70	S/L	13.5
6488	Credenza 24x72	5/01/06	512.39	0.00	0.00	101.20	37.95	139.15	373.24	S/L	13.5
6489	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6490	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6491	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6492	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6494	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6495	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6497	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6498	Hi-Back Swivel Conf Room Chair	6/04/98	269.38	0.00	0.00	59.85	19.95	79.80	189.58	S/L	13.5
6499	Table Top Exccutive RaccTrack 120	5/01/06	458.11	0.00	0.00	90.48	33.93	124.41	333.70	S/L	13.5
6500	Pedestal 2 Drawer Camber	5/01/06	214.51	0.00	0.00	42.37	15.89	58.26	156.25	S/L	13.5
6501	Pedestal 2 Drawer Camber	5/01/06	214.51	0.00	0.00	42.37	15.89	58.26	156.25	S/L	13.5
6504	Marker Board & Cabinet	5/01/06	505.24	0.00	0.00	99.81	37.43	137.24	368.00	S/L	13.5
6505	Marker Board & Cabinet	5/01/06	505.24	0.00	0.00	99.81	37.43	137.24	368.00	S/L	13.5
6506	Marker Board & Cabinet	5/01/06	580.10	0.00	0.00	114.59	42.97	157.56	422.54	S/L	13.5
6507	Marker Board & Cabinet	5/01/06	505.24	0.00	0.00	99.81	37.43	137.24	368.00	S/L	13.5
6508	Adjustable Executive Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6509	Sled Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6510	Sled Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6511	Sled Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6512	Sled Guest Chair	5/01/06	84.22	0.00	0.00	16.64	6.24	22.88	61.34	S/L	13.5
6513	Adjustable Chair	5/01/06	566.93	0.00	0.00	136.48	41.99	178.47	388.46	S/L	13.5

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6514	Sled Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6515	Sled Guest chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6516	Adjustable Chair	5/01/06	566.93	0.00	0.00	136.48	41.99	178.47	388.46	S/L	13.5
6517	Adjustable Chair	5/01/06	566.93	0.00	0.00	136.48	41.99	178.47	388.46	S/L	13.5
6518	Adjustable Chair	5/01/06	566.93	0.00	0.00	136.48	41.99	178.47	388.46	S/L	13.5
6519	Adjustable Chair	5/01/06	566.93	0.00	0.00	136.48	41.99	178.47	388.46	S/L	13.5
6520	Adjustable Chair	5/01/06	566.93	0.00	0.00	136.48	41.99	178.47	388.46	S/L	13.5
6521	Adjustable Chair	5/01/06	566.93	0.00	0.00	136.48	41.99	178.47	388.46	S/L	13.5
6522	Sofa-Three Seat Unit	5/01/06	1,487.60	0.00	0.00	358.12	110.19	468.31	1,019.29	S/L	13.5
6523	Adjustable Chair	5/01/06	566.93	0.00	0.00	136.48	41.99	178.47	388.46	S/L	13.5
6524	Guest Chair Lattice	5/01/06	433.16	0.00	0.00	85.57	32.09	117.66	315.50	S/L	13.5
6525	Guest Chair	5/01/06	433.16	0.00	0.00	104.29	32.09	136.38	296.78	S/L	13.5
6526	Guest Chair	5/01/06	433.16	0.00	0.00	104.29	32.09	136.38	296.78	S/L	13.5
6527	Guest Chair	5/01/06	433.16	0.00	0.00	104.29	32.09	136.38	296.78	S/L	13.5
6528	Open Arm Guest Chair	5/01/06	390.91	0.00	0.00	94.11	28.96	123.07	267.84	S/L	13.5
6529	Wardrobe Cabinet	5/01/06	1,284.97	0.00	0.00	309.34	95.18	404.52	880.45	S/L	13.5
6530	End Table 20x24	5/01/06	308.18	0.00	0.00	74.20	22.83	97.03	211.15	S/L	13.5
6531	Rectangular Magzine Table	5/01/06	372.04	0.00	0.00	89.56	27.56	117.12	254.92	S/L	13.5
6532	BookCase 32x72	5/01/06	739.39	0.00	0.00	146.05	54.77	200.82	538.57	S/L	13.5
6533	Bookcase 32x72	5/01/06	739.39	0.00	0.00	146.05	54.77	200.82	538.57	S/L	13.5
6534	Bookcase 32x72	5/01/06	739.39	0.00	0.00	146.05	54.77	200.82	538.57	S/L	13.5
6535	BookCase 32x72	5/01/06	739.39	0.00	0.00	146.05	54.77	200.82	538.57	S/L	13.5
6536	CEO Desk Unit	5/01/06	4,383.61	0.00	0.00	865.89	324.71	1,190.60	3,193.01	S/L	13.5
6537	Round Meeting Table & Pedestal	5/01/06	943.72	0.00	0.00	186.42	69.91	256.33	687.39	S/L	13.5
6538	Pedestal Mobile 2 Drawer	5/01/06	214.51	0.00	0.00	42.37	15.89	58.26	156.25	S/L	13.5
6539	Pedestal Mobile 2 Drawer	5/01/06	214.51	0.00	0.00	42.37	15.89	58.26	156.25	S/L	13.5
6540	Pedestal Mobile 2 Drawer	5/01/06	214.51	0.00	0.00	42.37	15.89	58.26	156.25	S/L	13.5
6541	Lateral Files Cherry	5/01/06	1,145.73	0.00	0.00	275.82	84.87	360.69	785.04	S/L	13.5
6542	Round Table & Basc	5/01/06	225.53	0.00	0.00	54.30	16.71	71.01	154.52	S/L	13.5
6543	Executive Desk Unit	5/01/06	1,488.47	0.00	0.00	358.34	110.26	468.60	1,019.87	S/L	13.5
6544	Lateral File Cherry 20x30	5/01/06	311.77	0.00	0.00	75.05	23.09	98.14	213.63	S/L	13.5
6545	Lateral File Cherry 20x36x58	5/01/06	545.83	0.00	0.00	131.40	40.43	171.83	374.00	S/L	13.5
6546	Bookcase Cherry 14x36x66	5/01/06	178.47	0.00	0.00	42.97	13.22	56.19	122.28	S/L	13.5
6547	BookCase Cherry 14x36x66	5/01/06	178.47	0.00	0.00	42.97	13.22	56.19	122.28	S/L	13.5
6548	Desk Unit	5/01/06	1,355.42	0.00	0.00	326.30	100.40	426.70	928.72	S/L	13.5
6549	Desk Unit	5/01/06	2,716.32	0.00	0.00	653.93	201.21	855.14	1,861.18	S/L	13.5
6550	Walls & Door Unit	5/01/06	5,138.23	0.00	0.00	1,236.98	380.61	1,617.59	3,520.64	S/L	13.5
6551	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6552	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6553	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6554	Ped Box Mobile w/cushion	5/01/06	206.38	0.00	0.00	40.77	15.29	56.06	150.32	S/L	13.5
6555	Ped. Box Mobile w/cushion	5/01/06	206.38	0.00	0.00	40.77	15.29	56.06	150.32	S/L	13.5
6556	Ped. Box Mobile w/cushion	5/01/06	206.38	0.00	0.00	40.77	15.29	56.06	150.32	S/L	13.5
6558	Desk Unit	5/01/06	3,350.11	0.00	0.00	661.76	248.16	909.92	2,440.19	S/L	13.5
6559	Ped Box Mobile w/custion	5/01/06	206.38	0.00	0.00	40.77	15.29	56.06	150.32	S/L	13.5
6560	Desk Unit	5/01/06	2,011.49	0.00	0.00	484.25	149.00	633.25	1,378.24	S/L	13.5
6561	Desk Unit	5/01/06	2,442.64	0.00	0.00	588.04	180.94	768.98	1,673.66	S/L	13.5
6562	Desk Unit	5/01/06	2,442.64	0.00	0.00	588.04	180.94	768.98	1,673.66	S/L	13.5
6563	Desk Unit	5/01/06	2,592.99	0.00	0.00	624.24	192.07	816.31	1,776.68	S/L	13.5

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6564	Desk Unit	5/01/06	2,592.99	0.00	0.00	624.24	192.07	816.31	1,776.68	S/L	13.5
6565	Sled Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6566	Sled Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6567	Sled Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6568	Sled Guest Chair	5/01/06	84.22	0.00	0.00	16.64	6.24	22.88	61.34	S/L	13.5
6569	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
6570	Lateral 5 Drawer 36" Pull Out Shelf	5/01/06	435.74	0.00	0.00	86.08	32.28	118.36	317.38	S/L	13.5
6571	Lateral 5 Drawer 36"	5/01/06	399.11	0.00	0.00	78.83	29.56	108.39	290.72	S/L	13.5
6572	Latal 5 Drawer 36"	5/01/06	399.11	0.00	0.00	78.83	29.56	108.39	290.72	S/L	13.5
6573	Lateral 5 Drawer 30"	5/01/06	6,573.00	0.00	0.00	1,298.37	486.89	1,785.26	4,787.74	S/L	13.5
6574	Lateral 5 Drawer 30"	5/01/06	323.15	0.00	0.00	63.84	23.94	87.78	235.37	S/L	13.5
6575	Round Table & Base	5/01/06	299.19	0.00	0.00	59.09	22.16	81.25	217.94	S/L	13.5
6576	Desk Unit	5/01/06	1,977.09	0.00	0.00	390.53	146.45	536.98	1,440.11	S/L	13.5
6577	Bookcase	5/01/06	226.26	0.00	0.00	44.69	16.76	61.45	164.81	S/L	13.5
6578	Lateral File Cheery	5/01/06	1,178.93	0.00	0.00	232.88	87.33	320.21	858.72	S/L	13.5
6579	Bookcase Cherry 14x36x66	5/01/06	196.28	0.00	0.00	38.77	14.54	53.31	142.97	S/L	13.5
6580	Bookcase 14x36x66	5/01/06	196.28	0.00	0.00	38.77	14.54	53.31	142.97	S/L	13.5
6581	Lateral Cherry 20x36x58 4 Drawer	5/01/06	624.43	0.00	0.00	123.34	46.25	169.59	454.84	S/L	13.5
6582	Desk Unit	5/01/06	2,100.09	0.00	0.00	414.83	155.56	570.39	1,529.70	S/L	13.5
6583	Walls & Door Unit	5/01/06	4,834.48	0.00	0.00	954.96	358.11	1,313.07	3,521.41	S/L	13.5
6584	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
6585	Sled Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6586	Slee Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6587	Lateral File Cherry 20x30 2 Drawer	5/01/06	343.04	0.00	0.00	67.76	25.41	93.17	249.87	S/L	13.5
6588	Jenny Reception Chair	5/01/06	628.11	0.00	0.00	124.08	46.53	170.61	457.50	S/L	13.5
6589	Jenny Reception Chair	5/01/06	628.11	0.00	0.00	124.08	46.53	170.61	457.50	S/L	13.5
6590	Pedestal 2 Drawer	5/01/06	225.80	0.00	0.00	44.61	16.73	61.34	164.46	S/L	13.5
6591	Flat Files & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6592	Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6593	Flat Files & Base 24x35	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6594	Flat Files & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6595	Flat Files & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6596	Flat Files & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6597	Flat & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6598	Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6599	Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6600	Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6601	Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6602	Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6603	Flat file & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6604	Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6605	Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6606	Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6607	Flat File & Base 245x36	5/01/06	685.80	0.00	0.00	135.47	50.80	186.27	499.53	S/L	13.5
6608	Flat File & Base 24x36	5/01/06	685.74	0.00	0.00	135.46	50.80	186.26	499.48	S/L	13.5
6609	Flatt File & Base 36-x48	5/01/06	947.94	0.00	0.00	187.25	70.22	257.47	690.47	S/L	13.5
6610	Flat File & Base 36x48	5/01/06	947.94	0.00	0.00	187.25	70.22	257.47	690.47	S/L	13.5
6611	Flat File & Base 36x48	5/01/06	947.94	0.00	0.00	187.25	70.22	257.47	690.47	S/L	13.5
6612	Flat File & Base 36x48	5/01/06	947.94	0.00	0.00	187.25	70.22	257.47	690.47	S/L	13.5

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6613	Flat File & Base 36x48	5/01/06	947.94	0.00	0.00	187.25	70.22	257.47	690.47	S/L	13.5
6614	Flat File & Base 36x48/	5/01/06	947.95	0.00	0.00	187.25	70.22	257.47	690.48	S/L	13.5
6615	Chair Work High Back	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6616	Chair Work High Back	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6617	Chair Work High Back	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6618	Chair Work High Back	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6619	Table Top 42" Round w/base	5/01/06	299.19	0.00	0.00	59.09	22.16	81.25	217.94	S/L	13.5
6620	Pedestal 2 Drawer Camber	5/01/06	225.80	0.00	0.00	44.61	16.73	61.34	164.46	S/L	13.5
6621	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6622	Sled Guest Chair	5/01/06	78.17	0.00	0.00	15.44	5.79	21.23	56.94	S/L	13.5
6623	Sled Guest Chair	5/01/06	78.17	0.00	0.00	15.44	5.79	21.23	56.94	S/L	13.5
6624	Desk Unit	5/01/06	1,515.84	0.00	0.00	299.42	112.28	411.70	1,104.14	S/L	13.5
6625	Lateral Fieldstone 2 Drawer File	5/01/06	255.70	0.00	0.00	50.51	18.94	69.45	186.25	S/L	13.5
6626	BookCase Stack Fieldstone	5/01/06	219.62	0.00	0.00	43.39	16.27	59.66	159.96	S/L	13.5
6627	Lateral Fieldstone 2 Drawer	5/01/06	255.70	0.00	0.00	50.51	18.94	69.45	186.25	S/L	13.5
6628	Chair Work High Back	5/01/06	285.65	0.00	0.00	56.43	21.16	77.59	208.06	S/L	13.5
6629	Chair Work High Back	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6630	Chair Work High Back	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6631	Chair Work High Back	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6632	Chair Work High Back	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6633	Chair Work High Back	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6634	Chair Work High Back	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6635	Chair Work High Back	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6636	Table Top Racetrack	5/01/06	336.54	0.00	0.00	66.48	24.93	91.41	245.13	S/L	13.5
6637	Mobile Ped Cherry	5/01/06	225.80	0.00	0.00	44.61	16.73	61.34	164.46	S/L	13.5
6638	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
6639	Sled Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6640	Credenza 4 Drawer Cherry	5/01/06	624.43	0.00	0.00	123.34	46.25	169.59	454.84	S/L	13.5
6641	Credenza 2 Drawer Cherry	5/01/06	343.04	0.00	0.00	67.76	25.41	93.17	249.87	S/L	13.5
6642	Bookcase 35x65	5/01/06	196.28	0.00	0.00	38.77	14.54	53.31	142.97	S/L	13.5
6643	Bookcase 36x65	5/01/06	196.28	0.00	0.00	38.77	14.54	53.31	142.97	S/L	13.5
6644	Walls Glass Sliding Door	5/01/06	1,713.02	0.00	0.00	338.37	126.89	465.26	1,247.76	S/L	13.5
6645	Desk Unit	5/01/06	1,451.65	0.00	0.00	286.75	107.53	394.28	1,057.37	S/L	13.5
6646	Sled Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6647	Adjustable Chair	5/01/06	526.15	0.00	0.00	103.92	38.97	142.89	383.26	S/L	13.5
6648	Sled Guest Chair	5/01/06	78.17	0.00	0.00	15.44	5.79	21.23	56.94	S/L	13.5
6649	Sled Guest Chair	5/01/06	78.17	0.00	0.00	15.44	5.79	21.23	56.94	S/L	13.5
6650	Desk Unit	5/01/06	1,406.81	0.00	0.00	277.89	104.21	382.10	1,024.71	S/L	13.5
6651	Lateral Fieldstone 2 Drawer	5/01/06	237.31	0.00	0.00	46.88	17.58	64.46	172.85	S/L	13.5
6652	BookCase Fieldstone 4 Shelve	5/01/06	266.33	0.00	0.00	52.61	19.73	72.34	193.99	S/L	13.5
6653	Glass Panels/Sliding Door	5/01/06	1,455.77	0.00	0.00	287.55	107.83	395.38	1,060.39	S/L	13.5
6654	Desk Unit	5/01/06	1,556.28	0.00	0.00	307.41	115.28	422.69	1,133.59	S/L	13.5
6655	Pedestal Cushion Top	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6656	Walls Panels	5/01/06	1,058.13	0.00	0.00	209.01	78.38	287.39	770.74	S/L	13.5
6657	Work Chair Plastic	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6658	Work Chair Plastic	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6659	Work Chair Plastic	5/01/06	265.11	0.00	0.00	52.37	19.64	72.01	193.10	S/L	13.5
6660	Table 42" w/base	5/01/06	299.19	0.00	0.00	59.09	22.16	81.25	217.94	S/L	13.5
6661	Desk Unit	5/01/06	1,887.49	0.00	0.00	372.83	139.81	512.64	1,374.85	S/L	13.5

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6662	Pedestal Modile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6663	Wall Panel Units	5/01/06	773.60	0.00	0.00	152.80	57.30	210.10	563.50	S/L	13.5
6664	Desk Unit	5/01/06	1,652.43	0.00	0.00	326.40	122.40	448.80	1,203.63	S/L	13.5
6665	Pedestal Modible 2 Drawer Cushior	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6666	Wall Panel Units	5/01/06	386.80	0.00	0.00	76.40	28.65	105.05	281.75	S/L	13.5
6667	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6668	Desk Unit	5/01/06	1,652.43	0.00	0.00	326.40	122.40	448.80	1,203.63	S/L	13.5
6669	Pedestal Mobile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6670	Wall Panel Units	5/01/06	386.80	0.00	0.00	76.40	28.65	105.05	281.75	S/L	13.5
6671	Desk Unit	5/01/06	1,652.43	0.00	0.00	326.40	122.40	448.80	1,203.63	S/L	13.5
6672	Pedestal Mobile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6673	Wall Panels Units	5/01/06	386.80	0.00	0.00	76.40	28.65	105.05	281.75	S/L	13.5
6674	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6675	Desk Unit	5/01/06	1,652.43	0.00	0.00	142.80	122.40	265.20	1,387.23	S/L	13.5
6676	Pedestal Mobile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6677	Wall Panel Units	5/01/06	967.00	0.00	0.00	191.01	71.63	262.64	704.36	S/L	13.5
6678	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6679	Desk Unit	5/01/06	1,652.43	0.00	0.00	326.40	122.40	448.80	1,203.63	S/L	13.5
6680	Pedestal Mobile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6681	Wall Panel Units	5/01/06	580.20	0.00	0.00	114.61	42.98	157.59	422.61	S/L	13.5
6682	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6683	Pedestal 2 Drawer Under File	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6684	Desk Unit	5/01/06	1,200.29	0.00	0.00	237.09	88.91	326.00	874.29	S/L	13.5
6685	Wall Panels Units	5/01/06	729.15	0.00	0.00	144.03	54.01	198.04	531.11	S/L	13.5
6686	Pedestal 2 Drawer Under w/Cushion	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6687	Desk Unit	5/01/06	1,386.94	0.00	0.00	273.97	102.74	376.71	1,010.23	S/L	13.5
6688	Wall Panel Units	5/01/06	447.18	0.00	0.00	88.32	33.12	121.44	325.74	S/L	13.5
6689	Adjustable	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6690	Pedestal 2 Drawer Under w/ cushion	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6691	Desk Unit	5/01/06	1,412.23	0.00	0.00	278.96	104.61	383.57	1,028.66	S/L	13.5
6692	Wall Panels	5/01/06	649.75	0.00	0.00	128.35	48.13	176.48	473.27	S/L	13.5
6693	Pedestal 2 Drawer Under w/ cushion	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6694	Desk Unit	5/01/06	1,412.23	0.00	0.00	278.96	104.61	383.57	1,028.66	S/L	13.5
6695	Wall Panel Units	5/01/06	649.75	0.00	0.00	128.35	48.13	176.48	473.27	S/L	13.5
6696	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6697	Pedestal 2 Drawer Under w/ cushion	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6698	Desk Unit	5/01/06	1,412.23	0.00	0.00	278.96	104.61	383.57	1,028.66	S/L	13.5
6699	Wall Panels	5/01/06	1,949.26	0.00	0.00	385.04	144.39	529.43	1,419.83	S/L	13.5
6700	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6701	Pedestal 2 Drawer Under	5/01/06	258.60	0.00	0.00	51.09	19.16	70.25	188.35	S/L	13.5
6702	Desk Unit	5/01/06	1,412.23	0.00	0.00	278.96	104.61	383.57	1,028.66	S/L	13.5
6703	Wall Panel Units	5/01/06	1,949.26	0.00	0.00	385.04	144.39	529.43	1,419.83	S/L	13.5
6704	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6705	Pedestal 2 Drawerr Under	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6706	Desk Unit	5/01/06	1,412.23	0.00	0.00	278.96	104.61	383.57	1,028.66	S/L	13.5
6707	Wall Panels	5/01/06	1,949.26	0.00	0.00	385.04	144.39	529.43	1,419.83	S/L	13.5
6708	Mid Baek Black Chair	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6709	Mid Baek Black Chair	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6710	Mid Baek Black Chair	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5



Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6711	Mid Back Black Chair	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6712	Mid Back Black Chair	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6713	Mid Back Black Chair	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6714	Mid Back Black Chair	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6715	Mid Back Black Chair	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6716	Mid Back Black Chair	5/01/06	285.60	0.00	0.00	56.42	21.16	77.58	208.02	S/L	13.5
6717	Mid Back Black Chair	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6718	Mid Back Black Chair	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6719	Mid Back Black Chair	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6720	Mid Back Black Chair	5/01/06	285.66	0.00	0.00	56.43	21.16	77.59	208.07	S/L	13.5
6721	Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	40.35	15.13	55.48	148.77	S/L	13.5
6722	Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	40.35	15.13	55.48	148.77	S/L	13.5
6723	Service Meeting Cart	5/01/06	225.37	0.00	0.00	44.51	16.69	61.20	164.17	S/L	13.5
6724	Table Square Table 30x30	5/01/06	165.17	0.00	0.00	32.62	12.23	44.85	120.32	S/L	13.5
6725	Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	40.35	15.13	55.48	148.77	S/L	13.5
6726	Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	40.35	15.13	55.48	148.77	S/L	13.5
6727	Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	40.35	15.13	55.48	148.77	S/L	13.5
6728	rectangular Table 30x66	5/01/06	204.25	0.00	0.00	40.35	15.13	55.48	148.77	S/L	13.5
6729	Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	40.35	15.13	55.48	148.77	S/L	13.5
6730	Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	40.35	15.13	55.48	148.77	S/L	13.5
6731	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6732	Pedestal 2 Drawer under Cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6733	Desk Unit	5/01/06	1,437.48	0.00	0.00	283.95	106.48	390.43	1,047.05	S/L	13.5
6734	Wall Panels 48x66	5/01/06	370.32	0.00	0.00	73.15	27.43	100.58	269.74	S/L	13.5
6735	Wall Panels 30x66	5/01/06	6,735.00	0.00	0.00	1,330.37	498.89	1,829.26	4,905.74	S/L	13.5
6736	BookCase 30x66 Fieldstone	5/01/06	286.97	0.00	0.00	56.69	21.26	77.95	209.02	S/L	13.5
6737	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6738	Desk Unit	5/01/06	1,392.39	0.00	0.00	120.33	103.14	223.47	1,168.92	S/L	13.5
6739	Pedestal 2 Under Cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6740	Wall Panels 48x66	5/01/06	370.32	0.00	0.00	73.15	27.43	100.58	269.74	S/L	13.5
6741	Wall Panels 30x66	5/01/06	140.26	0.00	0.00	27.71	10.39	38.10	102.16	S/L	13.5
6742	Adjustable Chair	5/01/06	566.93	0.00	0.00	43.66	41.99	85.65	481.28	S/L	13.5
6743	Desk Unit	5/01/06	1,392.39	0.00	0.00	275.04	103.14	378.18	1,014.21	S/L	13.5
6744	Wall Panels 48x66	5/01/06	370.32	0.00	0.00	73.15	27.43	100.58	269.74	S/L	13.5
6745	Wall Panels 30x66	5/01/06	140.26	0.00	0.00	27.71	10.39	38.10	102.16	S/L	13.5
6746	Pedestal 2 Drawer under Cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6747	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6748	Desk Unit	5/01/06	1,392.21	0.00	0.00	275.01	103.13	378.14	1,014.07	S/L	13.5
6749	Pedestal 2 Drawer Under Cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6750	Wall Panels 30x66	5/01/06	140.26	0.00	0.00	27.71	10.39	38.10	102.16	S/L	13.5
6751	Sled Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6752	Sled Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6753	Wall Unit 66x48	5/01/06	592.22	0.00	0.00	116.99	43.87	160.86	431.36	S/L	13.5
6754	Wall Unit w/glass&Door	5/01/06	1,677.53	0.00	0.00	331.36	124.26	455.62	1,221.91	S/L	13.5
6755	Bookcase 4 Shelve Fieldstone	5/01/06	286.97	0.00	0.00	56.69	21.26	77.95	209.02	S/L	13.5
6756	Sled Guest Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6757	Wall Units	5/01/06	334.11	0.00	0.00	66.00	24.75	90.75	243.36	S/L	13.5
6758	Pedestal Mobile Cushion File Cabir	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6759	Desk Unit	5/01/06	1,437.43	0.00	0.00	283.94	106.48	390.42	1,047.01	S/L	13.5

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6760	Desk Unit	5/01/06	2,566.95	0.00	0.00	507.04	190.14	697.18	1,869.77	S/L	13.5
6761	Wall Units	5/01/06	1,781.24	0.00	0.00	351.84	131.94	483.78	1,297.46	S/L	13.5
6762	BookCase 30x65 Cherry	5/01/06	196.27	0.00	0.00	38.77	14.54	53.31	142.96	S/L	13.5
6763	BookCase 30x65 Cherry	5/01/06	196.28	0.00	0.00	38.77	14.54	53.31	142.97	S/L	13.5
6764	BookCase 30x65 Cherry	5/01/06	196.28	0.00	0.00	38.77	14.54	53.31	142.97	S/L	13.5
6765	BookCase 30x65 Cherry	5/01/06	196.28	0.00	0.00	38.77	14.54	53.31	142.97	S/L	13.5
6766	BookCase 30x65 Cherry	5/01/06	196.28	0.00	0.00	38.77	14.54	53.31	142.97	S/L	13.5
6767	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6768	Wall Units	5/01/06	1,143.50	0.00	0.00	225.87	84.70	310.57	832.93	S/L	13.5
6769	Desk Unit	5/01/06	1,450.65	0.00	0.00	286.56	107.46	394.02	1,056.63	S/L	13.5
6770	2 Drawer Pedestal Cushion Cabinet	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6771	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6772	2 Drawer Pedestal Cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6773	Desk Unit	5/01/06	1,450.65	0.00	0.00	297.57	111.59	409.16	1,041.49	S/L	13.0
6774	Wall Unites	5/01/06	1,034.74	0.00	0.00	204.40	76.65	281.05	753.69	S/L	13.5
6775	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6776	Desk Unit	5/01/06	1,450.65	0.00	0.00	286.56	107.46	394.02	1,056.63	S/L	13.5
6777	Wall Units	5/01/06	494.22	0.00	0.00	97.63	36.61	134.24	359.98	S/L	13.5
6778	2 Drawer Pedestal Cushion File Cat	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6779	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6780	Desk Unit	5/01/06	1,450.65	0.00	0.00	286.56	107.46	394.02	1,056.63	S/L	13.5
6781	Wall Unites	5/01/06	123.90	0.00	0.00	24.48	9.18	33.66	90.24	S/L	13.5
6782	2 Drawer Pedestal File	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6783	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6784	Desk Unit	5/01/06	1,693.67	0.00	0.00	334.56	125.46	460.02	1,233.65	S/L	13.5
6785	Wall Units	5/01/06	739.35	0.00	0.00	146.05	54.77	200.82	538.53	S/L	13.5
6786	4 Drawer Lateral File	5/04/06	422.04	0.00	0.00	83.36	31.26	114.62	307.42	S/L	13.5
6787	Rectangular Table 30x60	5/01/06	183.18	0.00	0.00	36.19	13.57	49.76	133.42	S/L	13.5
6788	Desk Unit	5/01/06	1,989.16	0.00	0.00	392.93	147.35	540.28	1,448.88	S/L	13.5
6789	Wall Units	5/01/06	2,385.32	0.00	0.00	471.17	176.69	647.86	1,737.46	S/L	13.5
6790	Bookcase 4 Shelve	5/01/06	286.97	0.00	0.00	56.69	21.26	77.95	209.02	S/L	13.5
6791	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6792	Desk Unit	5/01/06	1,989.16	0.00	0.00	392.93	147.35	540.28	1,448.88	S/L	13.5
6793	Wall Units	5/01/06	2,664.79	0.00	0.00	526.37	197.39	723.76	1,941.03	S/L	13.5
6794	4 Drawer Lateral Fieldstone File	5/01/06	6,794.00	0.00	0.00	1,342.03	503.26	1,845.29	4,948.71	S/L	13.5
6795	Bookcase 4 Shelve Field	5/01/06	286.97	0.00	0.00	56.69	21.26	77.95	209.02	S/L	13.5
6796	Adjustable Chair	5/01/06	566.93	0.00	0.00	111.98	41.99	153.97	412.96	S/L	13.5
6797	Desk Unit	5/01/06	1,551.43	0.00	0.00	306.45	114.92	421.37	1,130.06	S/L	13.5
6798	Wall Units	5/01/06	1,490.64	0.00	0.00	294.45	110.42	404.87	1,085.77	S/L	13.5
6799	Desk Unit	5/01/06	6,799.00	0.00	0.00	1,343.01	503.63	1,846.64	4,952.36	S/L	13.5
6800	Wall Units	5/01/06	279.69	0.00	0.00	55.25	20.72	75.97	203.72	S/L	13.5
6801	Desk Unit	5/01/06	1,551.43	0.00	0.00	306.45	114.92	421.37	1,130.06	S/L	13.5
6802	Wall Units	5/01/06	871.90	0.00	0.00	172.24	64.59	236.83	635.07	S/L	13.5
6803	Desk Unit	5/01/06	1,551.43	0.00	0.00	306.45	114.92	421.37	1,130.06	S/L	13.5
6804	Wall Unit Panels w/glass	5/01/06	1,155.07	0.00	0.00	228.16	85.56	313.72	841.35	S/L	13.5
6805	Lateral Fieldstone File 4 Drawer	5/01/06	422.04	0.00	0.00	83.36	31.26	114.62	307.42	S/L	13.5
6806	Lateral Fieldstone file 4 Drawer	5/01/06	422.03	0.00	0.00	83.36	31.26	114.62	307.41	S/L	13.5
6807	Chair	5/01/06	291.07	0.00	0.00	57.49	21.56	79.05	212.02	S/L	13.5
6808	Chair	5/01/06	291.07	0.00	0.00	57.49	21.56	79.05	212.02	S/L	13.5

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6809	Chair	5/01/06	291.07	0.00	0.00	57.49	21.56	79.05	212.02	S/L	13.5
6810	Chair	5/01/06	291.07	0.00	0.00	57.49	21.56	79.05	212.02	S/L	13.5
6811	Desk Unit	5/01/06	1,542.00	0.00	0.00	304.59	114.22	418.81	1,123.19	S/L	13.5
6812	Wall Panel Units	5/01/06	427.68	0.00	0.00	84.48	31.68	116.16	311.52	S/L	13.5
6813	Table Rectangular	5/01/06	204.25	0.00	0.00	40.35	15.13	55.48	148.77	S/L	13.5
6814	Chair	5/01/06	291.07	0.00	0.00	57.49	21.56	79.05	212.02	S/L	13.5
6815	Desk Unit	5/01/06	1,542.00	0.00	0.00	304.59	114.22	418.81	1,123.19	S/L	13.5
6816	Wall Units	5/01/06	427.68	0.00	0.00	84.48	31.68	116.16	311.52	S/L	13.5
6817	Sled Visitor Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6818	Sled Visitor Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6819	Sled Visitor Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6820	Sled Visitor Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6821	Chair	5/01/06	291.07	0.00	0.00	57.49	21.56	79.05	212.02	S/L	13.5
6822	Desk Unit	5/01/06	1,542.00	0.00	0.00	304.59	114.22	418.81	1,123.19	S/L	13.5
6823	Wall Units	5/01/06	185.45	0.00	0.00	36.64	13.74	50.38	135.07	S/L	13.5
6824	Chair	5/01/06	291.07	0.00	0.00	57.49	21.56	79.05	212.02	S/L	13.5
6825	Desk Unit	5/01/06	1,542.00	0.00	0.00	304.59	114.22	418.81	1,123.19	S/L	13.5
6826	Wall Units	5/01/06	572.36	0.00	0.00	113.06	42.40	155.46	416.90	S/L	13.5
6827	Chair	5/01/06	291.07	0.00	0.00	57.49	21.56	79.05	212.02	S/L	13.5
6828	Desk Unit	5/01/06	1,542.00	0.00	0.00	304.59	114.22	418.81	1,123.19	S/L	13.5
6829	Wall Units	5/01/06	572.36	0.00	0.00	113.06	42.40	155.46	416.90	S/L	13.5
6830	Chair	5/01/06	291.07	0.00	0.00	57.49	21.56	79.05	212.02	S/L	13.5
6831	Desk Unit	5/01/06	1,542.00	0.00	0.00	304.59	114.22	418.81	1,123.19	S/L	13.5
6832	Wall Units	5/01/06	572.36	0.00	0.00	113.06	42.40	155.46	416.90	S/L	13.5
6833	Chair	5/01/06	291.07	0.00	0.00	57.49	21.56	79.05	212.02	S/L	13.5
6834	Desk Unit	5/01/06	6,834.00	0.00	0.00	1,349.92	506.22	1,856.14	4,977.86	S/L	13.5
6835	Wall Panel Units	5/01/06	572.36	0.00	0.00	113.06	42.40	155.46	416.90	S/L	13.5
6836	Chair	5/01/06	291.07	0.00	0.00	57.49	21.56	79.05	212.02	S/L	13.5
6837	Desk Unit	5/01/06	1,542.00	0.00	0.00	304.59	114.22	418.81	1,123.19	S/L	13.5
6838	Wall Panel Units	5/01/06	572.36	0.00	0.00	113.06	42.40	155.46	416.90	S/L	13.5
6839	Chair	5/01/06	291.07	0.00	0.00	57.49	21.56	79.05	212.02	S/L	13.5
6840	Desk Unit	5/01/06	1,541.79	0.00	0.00	304.56	114.21	418.77	1,123.02	S/L	13.5
6841	Wall Panel Units	5/01/06	572.36	0.00	0.00	113.06	42.40	155.46	416.90	S/L	13.5
6842	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
6843	Sled Visitor	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6844	Sled Visitor	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6845	Sled Visitor	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6846	Sled Visitor	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6847	Desk Unit Cherry Bow	5/01/06	1,746.98	0.00	0.00	345.09	129.41	474.50	1,272.48	S/L	13.5
6848	Bookcase Cherry 36x65x14	5/01/06	226.24	0.00	0.00	44.69	16.76	61.45	164.79	S/L	13.5
6849	Lateral 2 Drawer 108"	5/01/06	1,178.96	0.00	0.00	232.88	87.33	320.21	858.75	S/L	13.5
6850	Round Table Cherry 42"	5/01/06	299.19	0.00	0.00	59.09	22.16	81.25	217.94	S/L	13.5
6851	Sled Visitor	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6852	Sled Visitor	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6853	Desk Unit Cherry Bow	5/01/06	1,746.98	0.00	0.00	345.09	129.41	474.50	1,272.48	S/L	13.5
6854	Bookcase Cherry 36x65x14	5/01/06	226.24	0.00	0.00	44.69	16.76	61.45	164.79	S/L	13.5
6855	Lateral 2 Drawer 108"	5/01/06	1,178.96	0.00	0.00	232.88	87.33	320.21	858.75	S/L	13.5
6856	4 Drawer Lateral	5/01/06	690.43	0.00	0.00	136.38	51.14	187.52	502.91	S/L	13.5
6857	4 Drawer Lateral	5/01/06	690.43	0.00	0.00	136.38	51.14	187.52	502.91	S/L	13.5

**Tax Asset Detail 1/01/09 - 12/31/09**

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6858	Sled Visitor	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6859	Sled Visitor	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6860	Sled Visitor	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6861	Sled Visitor	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
6862	Table Square 30x30	5/01/06	280.18	0.00	0.00	55.34	20.75	76.09	204.09	S/L	13.5
6863	Table Rectangular 72x30	5/01/06	459.23	0.00	0.00	90.72	34.02	124.74	334.49	S/L	13.5
6864	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
6865	Desk Unit	5/01/06	894.75	0.00	0.00	176.75	66.28	243.03	651.72	S/L	13.5
6866	Wall Panel 60x30	5/01/06	140.26	0.00	0.00	27.71	10.39	38.10	102.16	S/L	13.5
6867	Desk Unit	5/01/06	1,453.95	0.00	0.00	287.20	107.70	394.90	1,059.05	S/L	13.5
6868	Pcdestal 2 DR Mobile Cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6869	Lateral 3 DR Cherry Top	5/01/06	474.10	0.00	0.00	93.65	35.12	128.77	345.33	S/L	13.5
6870	Wall Panels	5/01/06	712.56	0.00	0.00	140.75	52.78	193.53	519.03	S/L	13.5
6871	Pcdestal 2 DR Mobile	5/01/06	183.32	0.00	0.00	36.21	13.58	49.79	133.53	S/L	13.5
6872	Lateral 4 DR Cherry Top	5/01/06	690.43	0.00	0.00	136.38	51.14	187.52	502.91	S/L	13.5
6873	Wall Panels	5/01/06	835.99	0.00	0.00	165.14	61.93	227.07	608.92	S/L	13.5
6874	30x30 Exeective End Table	5/01/06	134.61	0.00	0.00	26.59	9.97	36.56	98.05	S/L	13.5
6875	Jenny Multi	5/01/06	524.35	0.00	0.00	103.57	38.84	142.41	381.94	S/L	13.5
6876	Jenny Single	5/01/06	628.11	0.00	0.00	124.08	46.53	170.61	457.50	S/L	13.5
6877	Jenny Single	5/01/06	628.11	0.00	0.00	124.08	46.53	170.61	457.50	S/L	13.5
6878	Work Chair Black	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
6879	Work Chair Black	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
6880	Work Chair Black	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
6881	Work Chair Black	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
6882	Work Chair Black	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
6883	Work Chair Black	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
6884	Work Chair Black	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
6885	Work Chair Black	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
6886	Table Raceway 48x96	5/01/06	336.54	0.00	0.00	66.48	24.93	91.41	245.13	S/L	13.5
6887	Cherry Pedestal 2 Drawer	5/01/06	235.79	0.00	0.00	46.58	17.47	64.05	171.74	S/L	13.5
6888	Hi-Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6889	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6890	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6891	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6892	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6893	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6894	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6895	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6896	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6897	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6898	Table Top Exe. Racetrack 120	5/01/06	473.31	0.00	0.00	93.49	35.06	128.55	344.76	S/L	13.5
6899	Natural Ped 2 Dwr Camber	5/01/06	235.90	0.00	0.00	46.59	17.47	64.06	171.84	S/L	13.5
6900	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6901	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6902	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6903	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6904	Hi Back Swivel Conf. Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6905	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6906	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6907	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6908	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6909	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6910	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6911	Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	53.20	19.95	73.15	196.23	S/L	13.5
6912	Double Service Cart 32"	5/01/06	468.97	0.00	0.00	92.64	34.74	127.38	341.59	S/L	13.5
6913	Natural Pedestal 2 Drawer Camber	5/01/06	235.90	0.00	0.00	46.59	17.47	64.06	171.84	S/L	13.5
6914	Lecturn	5/01/06	255.32	0.00	0.00	50.43	18.91	69.34	185.98	S/L	13.5
6915	Board Room Tables	5/01/06	7,268.83	0.00	0.00	1,435.81	538.43	1,974.24	5,294.59	S/L	13.5
6920	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
6921	Wall Panels	5/01/06	1,687.30	0.00	0.00	333.30	124.99	458.29	1,229.01	S/L	13.5
6922	Pedestal 2 Dr Mobile W Cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6923	Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
6924	Desk Unit	5/01/06	1,734.97	0.00	0.00	342.72	128.52	471.24	1,263.73	S/L	13.5
6925	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6926	Board Room Folding Table 30-x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6927	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6928	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6929	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6930	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6931	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6932	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6933	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6934	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6935	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6936	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6937	Board Room Folding Table 3072	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6938	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6939	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6940	Board Room Folding Table30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6941	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6942	Board Room Folding Table 30-x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6943	Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	112.13	42.05	154.18	413.50	S/L	13.5
6944	Board Room Folding Table 30x72	5/01/06	567.70	0.00	0.00	112.13	42.05	154.18	413.52	S/L	13.5
6946	Domino Stacking chairs	5/01/06	3,167.85	0.00	0.00	625.76	234.66	860.42	2,307.43	S/L	13.5
6947	Guest Chair - Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6948	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6949	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6950	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6951	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6952	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6953	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6954	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6955	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6956	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6957	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6958	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6960	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6961	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
6962	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6963	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6964	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6965	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6966	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6967	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6968	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6969	Guest Chair Board Room	5/01/06	96.12	0.00	0.00	18.99	7.12	26.11	70.01	S/L	13.5
6970	Guest Chair Board Room	5/01/06	96.21	0.00	0.00	19.01	7.13	26.14	70.07	S/L	13.5
6971	Pedestal 2 Drawer w/cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6972	Desk Unit	5/01/06	1,735.40	0.00	0.00	342.80	128.55	471.35	1,264.05	S/L	13.5
6974	Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
6975	Wall Panels	5/01/06	1,687.30	0.00	0.00	333.30	124.99	458.29	1,229.01	S/L	13.5
6976	Adjustable Chair`	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
6977	Desk Unit	5/01/06	1,735.40	0.00	0.00	342.80	128.55	471.35	1,264.05	S/L	13.5
6978	Wall Panels	5/01/06	1,687.30	0.00	0.00	333.30	124.99	458.29	1,229.01	S/L	13.5
6979	Pedestal 2 Drawer w/cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6980	Pedestal 2 Drawer w/cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6981	Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
6982	Rectangular Table 24x36`	5/01/06	183.18	0.00	0.00	36.19	13.57	49.76	133.42	S/L	13.5
6983	Extended Curve Table	5/01/06	245.02	0.00	0.00	48.40	18.15	66.55	178.47	S/L	13.5
6984	Guest Chair	5/01/06	31.48	0.00	0.00	6.21	2.33	8.54	22.94	S/L	13.5
6985	Guest Chair	5/01/06	31.48	0.00	0.00	6.21	2.33	8.54	22.94	S/L	13.5
6986	Guest Chair	5/01/06	31.48	0.00	0.00	6.21	2.33	8.54	22.94	S/L	13.5
6987	Guest Chair	5/01/06	31.48	0.00	0.00	6.21	2.33	8.54	22.94	S/L	13.5
6988	Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6989	Desk Unit	5/01/06	1,415.92	0.00	0.00	279.68	104.88	384.56	1,031.36	S/L	13.5
6990	Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
6991	Wall Panels	5/01/06	1,124.87	0.00	0.00	222.19	83.32	305.51	819.36	S/L	13.5
6992	Multi Purpose combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
6993	Pedestal 2 Drawer mobile w/cushio	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6994	Desk Unit	5/01/06	1,415.92	0.00	0.00	279.68	104.88	384.56	1,031.36	S/L	13.5
6995	Wall Panels	5/01/06	1,124.87	0.00	0.00	222.19	83.32	305.51	819.36	S/L	13.5
6996	Desk Unit	5/01/06	1,415.92	0.00	0.00	279.68	104.88	384.56	1,031.36	S/L	13.5
6997	Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
6998	Multi Purpose combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
6999	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
7001	Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
7002	Rectangular Table 24x36	5/01/06	183.18	0.00	0.00	36.19	13.57	49.76	133.42	S/L	13.5
7003	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
7004	Desk Unit	5/01/06	1,415.92	0.00	0.00	279.68	104.88	384.56	1,031.36	S/L	13.5
7005	Pedestal 2 Drawer mobile w/cushio	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
7006	Pedestal 2 Drawer Mobile	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
7007	Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
7009	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
7010	Desk Unit	5/01/06	1,415.92	0.00	0.00	279.68	104.88	384.56	1,031.36	S/L	13.5
7011	Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
7012	Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
7014	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
7015	Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
7016	Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
7017	Wall Panel Units	5/01/06	843.65	0.00	0.00	166.64	62.49	229.13	614.52	S/L	13.5
7018	Wall Units	5/01/06	1,124.87	0.00	0.00	222.19	83.32	305.51	819.36	S/L	13.5
7019	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
7020	Desk Unit	5/01/06	1,415.92	0.00	0.00	279.68	104.88	384.56	1,031.36	S/L	13.5
7021	Pedestal 2 Drawer Mobile w/eushio	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
7022	Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
7023	Wall Panel Units	5/01/06	843.65	0.00	0.00	166.64	62.49	229.13	614.52	S/L	13.5
7024	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
7025	Desk Unit	5/01/06	1,415.92	0.00	0.00	279.68	104.88	384.56	1,031.36	S/L	13.5
7026	Pedestal 2 Drawer Mobile w/eushio	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
7027	Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
7028	Wall Panel Units	5/01/06	843.65	0.00	0.00	166.64	62.49	229.13	614.52	S/L	13.5
7029	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
7030	Desk Unit	5/01/06	1,415.92	0.00	0.00	279.68	104.88	384.56	1,031.36	S/L	13.5
7031	Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
7032	Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
7033	Wall Panel Units	5/01/06	843.65	0.00	0.00	166.64	62.49	229.13	614.52	S/L	13.5
7034	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
7035	Desk Unit	5/01/06	1,415.92	0.00	0.00	279.68	104.88	384.56	1,031.36	S/L	13.5
7036	Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
7037	Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
7038	Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
7039	Reetangular Table 24x36	5/01/06	183.18	0.00	0.00	36.19	13.57	49.76	133.42	S/L	13.5
7040	Wall Panel Units	5/01/06	843.65	0.00	0.00	166.64	62.49	229.13	614.52	S/L	13.5
7043	Pedestal 2 Drawer Mobile Cherry	5/01/06	235.79	0.00	0.00	46.58	17.47	64.05	171.74	S/L	13.5
7044	Desk Unit	5/01/06	1,834.64	0.00	0.00	362.40	135.90	498.30	1,336.34	S/L	13.5
7045	Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
7046	Wall Panel Unit w/glass door	5/01/06	1,576.59	0.00	0.00	311.42	116.78	428.20	1,148.39	S/L	13.5
7047	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
7048	High Adjustable Chair	5/01/06	605.96	0.00	0.00	119.70	44.89	164.59	441.37	S/L	13.5
7049	High Adjustable Chair	5/01/06	605.96	0.00	0.00	119.70	44.89	164.59	441.37	S/L	13.5
7050	High Adjustable Chair	5/01/06	605.96	0.00	0.00	119.70	44.89	164.59	441.37	S/L	13.5
7051	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
7052	Desk Unit	5/01/06	2,241.51	0.00	0.00	442.77	166.04	608.81	1,632.70	S/L	13.5
7053	Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	122.56	45.96	168.52	452.00	S/L	13.5
7054	Bookcase 4 Shelve	5/01/06	235.79	0.00	0.00	46.58	17.47	64.05	171.74	S/L	13.5
7055	Guest Sled Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
7056	Guest Sled Chair	5/01/06	84.23	0.00	0.00	16.64	6.24	22.88	61.35	S/L	13.5
7057	Chair	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
7058	Desk Unit	5/01/06	1,554.97	0.00	0.00	307.15	115.18	422.33	1,132.64	S/L	13.5
7059	Wall Panel Units	5/01/06	650.83	0.00	0.00	128.56	48.21	176.77	474.06	S/L	13.5
7060	Pedestal w/cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
7061	Chair	5/01/06	291.20	0.00	0.00	57.52	21.57	79.09	212.11	S/L	13.5
7062	Desk Unit	5/01/06	1,554.97	0.00	0.00	307.15	115.18	422.33	1,132.64	S/L	13.5
7063	Pedestal w/cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
7064	Wall Panel Unit	5/01/06	650.83	0.00	0.00	128.56	48.21	176.77	474.06	S/L	13.5
7065	Chair	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
7066	Desk Unit	5/01/06	1,554.97	0.00	0.00	307.15	115.18	422.33	1,132.64	S/L	13.5
7067	Pedestal w/cushion	5/01/06	267.99	0.00	0.00	52.93	19.85	72.78	195.21	S/L	13.5
7068	Wall Panel Units	5/01/06	465.67	0.00	0.00	91.98	34.49	126.47	339.20	S/L	13.5
7069	Chair	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
7070	Chair	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
7071	Chair	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
7072	Chair	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
7073	Chair	5/01/06	291.73	0.00	0.00	57.63	21.61	79.24	212.49	S/L	13.5
7074	Pedestal Under	5/01/06	169.34	0.00	0.00	33.44	12.54	45.98	123.36	S/L	13.5
7075	Pedestal Under	5/01/06	169.34	0.00	0.00	33.44	12.54	45.98	123.36	S/L	13.5
7076	Pedestal Under	5/01/06	169.34	0.00	0.00	33.44	12.54	45.98	123.36	S/L	13.5
7077	Pedestal Under	5/01/06	169.34	0.00	0.00	33.44	12.54	45.98	123.36	S/L	13.5
7078	Pedestal Under	5/01/06	169.34	0.00	0.00	33.44	12.54	45.98	123.36	S/L	13.5
7079	Pedestal Under	5/01/06	169.34	0.00	0.00	33.44	12.54	45.98	123.36	S/L	13.5
7080	O/H Storage Cherry	5/01/06	268.63	0.00	0.00	53.07	19.90	72.97	195.66	S/L	13.5
7081	O/H Storage Cherry	5/01/06	268.63	0.00	0.00	53.07	19.90	72.97	195.66	S/L	13.5
7082	O/H Storage Cherry	5/01/06	268.63	0.00	0.00	53.07	19.90	72.97	195.66	S/L	13.5
7083	O/H Storage Cherry	5/01/06	268.63	0.00	0.00	53.07	19.90	72.97	195.66	S/L	13.5
7084	O/H Storage Cherry	5/01/06	268.64	0.00	0.00	53.07	19.90	72.97	195.67	S/L	13.5
7085	Desk Unit WorkSurface	5/01/06	548.15	0.00	0.00	108.27	40.60	148.87	399.28	S/L	13.5
7087	Chair	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
7088	Chair	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
7089	Chair	5/01/06	291.73	0.00	0.00	57.63	21.61	79.24	212.49	S/L	13.5
7090	Desk	5/01/06	1,383.73	0.00	0.00	273.33	102.50	375.83	1,007.90	S/L	13.5
7091	Desk Unit	5/01/06	1,383.73	0.00	0.00	273.33	102.50	375.83	1,007.90	S/L	13.5
7092	Tackable Panels	5/01/06	484.47	0.00	0.00	95.70	35.89	131.59	352.88	S/L	13.5
7093	Chair	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
7094	Chair	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
7095	Chair	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
7096	Chair	5/01/06	291.73	0.00	0.00	57.63	21.61	79.24	212.49	S/L	13.5
7097	Desk Unit Worksurface	5/01/06	548.15	0.00	0.00	108.27	40.60	148.87	399.28	S/L	13.5
7098	Pedestal Under	5/01/06	169.34	0.00	0.00	33.44	12.54	45.98	123.36	S/L	13.5
7099	Pedestal Under	5/01/06	169.34	0.00	0.00	33.44	12.54	45.98	123.36	S/L	13.5
7100	Pedestal Under	5/01/06	169.34	0.00	0.00	33.44	12.54	45.98	123.36	S/L	13.5
7101	Pedestal Under	5/01/06	169.34	0.00	0.00	33.44	12.54	45.98	123.36	S/L	13.5
7102	O/H Storage Cherry	5/01/06	268.63	0.00	0.00	53.07	19.90	72.97	195.66	S/L	13.5
7103	Pedestal Under	5/01/06	268.63	0.00	0.00	53.07	19.90	72.97	195.66	S/L	13.5
7104	Pedestal Under	5/01/06	268.63	0.00	0.00	53.07	19.90	72.97	195.66	S/L	13.5
7105	Pedestal Under	5/01/06	268.64	0.00	0.00	53.07	19.90	72.97	195.67	S/L	13.5
7107	Wall Panels	5/01/06	1,776.84	0.00	0.00	350.99	131.62	482.61	1,294.23	S/L	13.5
7108	Glass Panels	5/01/06	1,369.22	0.00	0.00	270.46	101.42	371.88	997.34	S/L	13.5
7109	Chair Stool	5/01/06	605.96	0.00	0.00	119.70	44.89	164.59	441.37	S/L	13.5
7110	Mechanics Chair	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
7111	Meehaneis Chair	5/01/06	291.72	0.00	0.00	57.63	21.61	79.24	212.48	S/L	13.5
7112	Desk Unit Amd/CEO	5/01/06	2,067.80	0.00	0.00	408.45	153.17	561.62	1,506.18	S/L	13.5
7113	Desk Unit	5/01/06	1,989.16	0.00	0.00	392.93	147.35	540.28	1,448.88	S/L	13.5
7114	64 Dinning Chair - Lunch Room	5/01/06	3,448.00	0.00	0.00	681.09	255.41	936.50	2,511.50	S/L	13.5
7115	4 Drawer Lateral File	12/31/06	377.26	0.00	0.00	55.90	27.95	83.85	293.41	S/L	13.5
7116	Bookcase 2 Shelve	12/31/06	219.33	0.00	0.00	32.50	16.25	48.75	170.58	S/L	13.5



## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
7117	Stool for Plan Library	12/31/06	518.64	0.00	0.00	76.84	38.42	115.26	403.38	S/L	13.5
7118	Stool for Plan Library	12/31/06	518.64	0.00	0.00	76.84	38.42	115.26	403.38	S/L	13.5
7119	Lateral Files - Eng Library	12/31/06	377.27	0.00	0.00	55.90	27.95	83.85	293.42	S/L	13.5
7120	Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	55.90	27.95	83.85	293.42	S/L	13.5
7121	Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	55.90	27.95	83.85	293.42	S/L	13.5
7122	Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	55.90	27.95	83.85	293.42	S/L	13.5
7123	Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	55.90	27.95	83.85	293.42	S/L	13.5
7124	Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	55.90	27.95	83.85	293.42	S/L	13.5
7125	Lateral File	12/31/06	234.96	0.00	0.00	34.80	17.40	52.20	182.76	S/L	13.5
7126	Lateral File	12/31/06	234.96	0.00	0.00	34.80	17.40	52.20	182.76	S/L	13.5
7127	Lateral File	12/31/06	234.96	0.00	0.00	34.80	17.40	52.20	182.76	S/L	13.5
7128	Lateral File under Desk	12/31/06	234.96	0.00	0.00	34.80	17.40	52.20	182.76	S/L	13.5
7129	Lateral File under Desk	12/31/06	234.96	0.00	0.00	34.80	17.40	52.20	182.76	S/L	13.5
7130	Lateral File Under Desk	12/31/06	234.96	0.00	0.00	34.80	17.40	52.20	182.76	S/L	13.5
7131	Lateral File under Desk	12/31/06	234.96	0.00	0.00	34.80	17.40	52.20	182.76	S/L	13.5
7132	Lateral File	12/31/06	236.95	0.00	0.00	35.10	17.55	52.65	184.30	S/L	13.5
7133	Lateral File	12/31/06	196.06	0.00	0.00	29.04	14.52	43.56	152.50	S/L	13.5
7134	Mobile Pedestal File	12/31/06	196.06	0.00	0.00	29.04	14.52	43.56	152.50	S/L	13.5
7135	Lateral File	12/31/06	236.95	0.00	0.00	35.10	17.55	52.65	184.30	S/L	13.5
7136	Lateral File	12/31/06	236.95	0.00	0.00	35.10	17.55	52.65	184.30	S/L	13.5
7137	Rectangular Table 30x60 Cherry	12/31/06	143.47	0.00	0.00	21.26	10.63	31.89	111.58	S/L	13.5
7138	3 Drawer Lateral File	12/31/06	303.78	0.00	0.00	45.00	22.50	67.50	236.28	S/L	13.5
7139	3 Drawer Lateral File	12/31/06	303.78	0.00	0.00	45.00	22.50	67.50	236.28	S/L	13.5
7140	Rectangular Table 30x60 Cherry	12/31/06	143.47	0.00	0.00	21.26	10.63	31.89	111.58	S/L	13.5
7141	Lateral 4 Drawer File	12/31/06	329.72	0.00	0.00	48.84	24.42	73.26	256.46	S/L	13.5
7146	Mobile Pedestal	12/31/06	189.38	0.00	0.00	28.06	14.03	42.09	147.29	S/L	13.5
7147	Mobile Pedestal	12/31/06	189.38	0.00	0.00	28.06	14.03	42.09	147.29	S/L	13.5
7148	Mobile Pedestal	12/31/06	189.38	0.00	0.00	28.06	14.03	42.09	147.29	S/L	13.5
7149	Wood Pedestal	12/01/06	245.48	0.00	0.00	37.88	18.18	56.06	189.42	S/L	13.5
7199	TRU	5/24/07	7,600.00	0.00	0.00	2,406.67	1,520.00	3,926.67	3,673.33	S/L	5.0
7206	CIS Exchange Server 2007	6/07/07	10,494.17	0.00	0.00	5,538.59	3,498.06	9,036.65	1,457.52	S/L	3.0
7207	34 Prints & 7 Photos Wall Hanging:	6/04/07	15,319.50	0.00	0.00	2,425.59	1,531.95	3,957.54	11,361.96	S/L	10.0
7214	Autofolder Unit	4/20/07	3,600.00	0.00	0.00	1,200.00	720.00	1,920.00	1,680.00	S/L	5.0
7230	GPS Hand Held Unit	9/27/07	5,490.00	0.00	0.00	2,287.50	1,830.00	4,117.50	1,372.50	S/L	3.0
7231	Lab Wall Cabinet MPTP	9/27/07	1,126.67	0.00	0.00	140.84	112.67	253.51	873.16	S/L	10.0
7232	Lab Wall Cabinet MPTP	9/27/07	1,126.67	0.00	0.00	140.84	112.67	253.51	873.16	S/L	10.0
7234	Lab Wall Cabinet MPTP	9/27/07	1,126.66	0.00	0.00	140.84	112.67	253.51	873.15	S/L	10.0
7235	Lab Base Cabinet Unit MPTP	9/27/07	2,253.33	0.00	0.00	281.66	225.33	506.99	1,746.34	S/L	10.0
7236	Lab Base Island Cabinets MPTP	9/27/07	13,520.00	0.00	0.00	1,690.00	1,352.00	3,042.00	10,478.00	S/L	10.0
7240	Toshiba 42" LCD TV	12/20/07	1,228.39	0.00	0.00	245.68	245.68	491.36	737.03	S/L	5.0
7247	Adjustable Desk Chair - FTTP - Mo	11/30/07	220.64	0.00	0.00	47.81	44.13	91.94	128.70	S/L	5.0
7248	Adjustable Desk Chair - FTTP - Ma	11/30/07	220.64	0.00	0.00	47.81	44.13	91.94	128.70	S/L	5.0
7249	Adjustable Desk Chair - FTTP - Scc	11/30/07	220.60	0.00	0.00	47.80	44.12	91.92	128.68	S/L	5.0
7255	Desk Unit - FTTP - Jerry R	11/30/07	1,958.31	0.00	0.00	161.38	145.06	306.44	1,651.87	S/L	13.5
7256	Desk Unit - FTTP M Bailey	11/30/07	723.97	0.00	0.00	59.66	53.63	113.29	610.68	S/L	13.5
7257	Wall Unit - FTTP - Matt P	11/30/07	862.20	0.00	0.00	71.06	63.87	134.93	727.27	S/L	13.5
7258	Desk Unit - FTTP - Matt P	11/30/07	723.97	0.00	0.00	59.66	53.63	113.29	610.68	S/L	13.5
7259	Wall Units - FTTP - Jerry R	11/30/07	859.99	0.00	0.00	70.87	63.70	134.57	725.42	S/L	13.5
7260	Adjustable Desk Chair - FTTP - Jeri	11/30/07	220.64	0.00	0.00	47.81	44.13	91.94	128.70	S/L	5.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
7261	Desk Unit - FTTP - Scott R	11/30/07	2,005.13	0.00	0.00	165.24	148.53	313.77	1,691.36	S/L	13.5
7262	Wall Units - FTTP - Scott R	11/30/07	859.99	0.00	0.00	70.87	63.70	134.57	725.42	S/L	13.5
7275	Driveway Apron - FTTP	4/23/07	15,000.00	0.00	0.00	750.00	750.00	1,500.00	13,500.00	S/L	20.0
7282	Kyocera Digital Cpier - KM 1820	2/26/08	1,435.00	0.00	0.00	239.17	287.00	526.17	908.83	S/L	5.0
7325	Treadmill	6/19/08	2,595.00	0.00	0.00	259.50	519.00	778.50	1,816.50	S/L	5.0
7326	Elliptical Machine	6/19/08	1,799.00	0.00	0.00	179.90	359.80	539.70	1,259.30	S/L	5.0
7329	Vehicle 130 - Chev Colorado Picku	7/14/08	15,543.43	0.00	0.00	1,554.34	3,108.69	4,663.03	10,880.40	S/L	5.0
7342	LVO T61 Laptop PC	9/25/08	1,100.08	0.00	0.00	55.00	220.02	275.02	825.06	S/L	5.0
7343	LVO T61 Laptop PC	9/25/08	1,100.08	0.00	0.00	55.00	220.02	275.02	825.06	S/L	5.0
7344	Ethernet Interface for Micrologix	8/07/08	2,171.44	0.00	0.00	180.95	434.29	615.24	1,556.20	S/L	5.0
7345	CLA-VAL Flow Meter	9/25/08	5,446.91	0.00	0.00	272.35	1,089.38	1,361.73	4,085.18	S/L	5.0
7421	Dynex LCD 22" TV	2/09/09	304.52	0.00c	0.00	0.00	55.83	55.83	248.69	S/L	5.0
7422	Sony CD/DVD Player	2/09/09	149.99	0.00c	0.00	0.00	27.50	27.50	122.49	S/L	5.0
7423	Insignia LCD 32" TV	2/09/09	516.92	0.00c	0.00	0.00	94.77	94.77	422.15	S/L	5.0
7424	Sony CD/DVD Player	2/09/09	149.99	0.00c	0.00	0.00	27.50	27.50	122.49	S/L	5.0
7425	Insignia LCD 32" TV	2/09/09	516.92	0.00c	0.00	0.00	94.77	94.77	422.15	S/L	5.0
7426	Dynex LCD 22" TV	2/09/09	304.52	0.00c	0.00	0.00	55.83	55.83	248.69	S/L	5.0
7427	Sony CD/DVD Player	2/09/09	149.99	0.00c	0.00	0.00	27.50	27.50	122.49	S/L	5.0
7428	Insignia LCD 32" TV	2/09/09	516.92	0.00c	0.00	0.00	94.77	94.77	422.15	S/L	5.0
7429	Sony CD/DVD Player	2/09/09	149.99	0.00c	0.00	0.00	27.50	27.50	122.49	S/L	5.0
7430	Insignia LCD 32" TV	2/09/09	516.92	0.00c	0.00	0.00	94.77	94.77	422.15	S/L	5.0
7431	Dynex LCD 22" TV	2/09/09	304.52	0.00c	0.00	0.00	55.83	55.83	248.69	S/L	5.0
7432	Dynex LCD 22" TV	2/09/09	305.42	0.00c	0.00	0.00	55.99	55.99	249.43	S/L	5.0
7437	Ice Machine for Warehouse	9/25/08	2,495.00	0.00	0.00	124.75	499.00	623.75	1,871.25	S/L	5.0
7439	Track Board Adm CF	7/17/08	125.33	0.00	0.00	10.44	25.07	35.51	89.82	S/L	5.0
7440	Track Board Adm CF	7/17/08	125.33	0.00	0.00	10.44	25.07	35.51	89.82	S/L	5.0
7455	Dell Optiplex 755 PC	2/07/08	916.40	0.00	0.00	168.01	183.28	351.29	565.11	S/L	5.0
7466	Orion Handheld Auto Meter Readin	1/29/09	4,400.00	0.00e	0.00	0.00	806.67	806.67	3,593.33	S/L	5.0
7467	Orion Handheld Auto Meter Readin	1/29/09	4,400.00	0.00e	0.00	0.00	806.67	806.67	3,593.33	S/L	5.0
7468	Orion Handheld Auto Meter Readin	1/29/09	4,400.00	0.00e	0.00	0.00	806.67	806.67	3,593.33	S/L	5.0
7469	Orion Handheld Auto Meter Readin	1/29/09	4,400.00	0.00e	0.00	0.00	806.67	806.67	3,593.33	S/L	5.0
7470	Orion Handheld Auto Meter Readin	1/29/09	4,400.00	0.00e	0.00	0.00	806.67	806.67	3,593.33	S/L	5.0
7517	Book Case - Engineering	4/03/09	331.69	0.00e	0.00	0.00	12.44	12.44	319.25	S/L	20.0
7523	Pipe Locator Metrotech - Wally	7/10/09	2,931.50	0.00e	0.00	0.00	293.15	293.15	2,638.35	S/L	5.0
7539	Dell Optiplex 760 PC	9/23/09	985.00	0.00e	0.00	0.00	82.08	82.08	902.92	S/L	3.0
7540	Dell Optiplex 760 PC	9/23/09	985.00	0.00e	0.00	0.00	82.08	82.08	902.92	S/L	3.0
7541	Dell Optiplex 760 PC	9/23/09	985.00	0.00e	0.00	0.00	82.08	82.08	902.92	S/L	3.0
7542	Dell Optiplex 760 PC	9/23/09	985.00	0.00c	0.00	0.00	82.08	82.08	902.92	S/L	3.0
7543	Dell Optiplex 760 PC	9/23/09	985.00	0.00c	0.00	0.00	82.08	82.08	902.92	S/L	3.0
7577	Pelco Color Security Camera	10/22/09	1,337.14	0.00e	0.00	0.00	44.57	44.57	1,292.57	S/L	5.0
7609	LVO TP500 PC	11/19/09	1,470.09	0.00c	0.00	0.00	40.84	40.84	1,429.25	S/L	3.0
7613	Conference Table	12/17/09	637.98	0.00e	0.00	0.00	0.00	0.00	637.98	S/L	10.0
7674	Pelco DVR	4/26/09	6,047.00	0.00c	0.00	0.00	806.27	806.27	5,240.73	S/L	5.0
7678	Pelco DVR	5/20/09	6,047.00	0.00c	0.00	0.00	705.48	705.48	5,341.52	S/L	5.0
7679	Color Security Camera	7/22/09	873.59	0.00e	0.00	0.00	72.80	72.80	800.79	S/L	5.0
7680	Color Security Camera	7/22/09	873.58	0.00e	0.00	0.00	72.80	72.80	800.78	S/L	5.0
7702	CIS Billing Software - Addition	7/01/09	286,404.54	0.00e	0.00	0.00	14,320.23	14,320.23	272,084.31	S/L	10.0
8001	Sony VAIo laptop	10/03/05	2,161.66	0.00	0.00	2,161.66	0.00	2,161.66	0.00	S/L	3.0
8002	HP Laserjet printer	10/01/05	1,271.52	0.00	0.00	1,271.52	0.00	1,271.52	0.00	S/L	3.0

**Tax Asset Detail 1/01/09 - 12/31/09**

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
8003	IBM thinkpad Dock II	10/01/05	407.99	0.00	0.00	407.99	0.00	407.99	0.00	S/L	3.0
8005	Panasonic toughbook laptop	10/03/05	2,193.23	0.00	0.00	2,193.23	0.00	2,193.23	0.00	S/L	3.0
8009	HP LaserJet 1022N Printer	11/08/05	408.18	0.00	0.00	408.18	0.00	408.18	0.00	S/L	3.0
8010	Sony Digital CameraCybershot	11/14/05	181.17	0.00	0.00	181.17	0.00	181.17	0.00	S/L	3.0
8011	Sony Digital Camera Cybershot	11/14/05	181.17	0.00	0.00	181.17	0.00	181.17	0.00	S/L	3.0
8012	Sony Digital Camcra CyberShot	11/14/05	181.16	0.00	0.00	181.16	0.00	181.16	0.00	S/L	3.0
8014	ACER 17" LCD Monitor	12/07/05	236.24	0.00	0.00	236.24	0.00	236.24	0.00	S/L	3.0
8016	Idealstor 2 Bay Backup Appliance	11/08/05	9,704.40	0.00	0.00	9,704.40	0.00	9,704.40	0.00	S/L	3.0
8017	HP CLJ4650N Color Laserjet Print	11/08/05	2,146.56	0.00	0.00	2,146.56	0.00	2,146.56	0.00	S/L	3.0
8019	IBM x306 Server	11/14/05	1,846.71	0.00	0.00	1,846.71	0.00	1,846.71	0.00	S/L	3.0
8020	Lacie Pocket USB Diskette Drive	12/07/05	170.99	0.00	0.00	170.99	0.00	170.99	0.00	S/L	3.0
8021	Acer 17" LCD Monitor	12/07/05	236.25	0.00	0.00	236.25	0.00	236.25	0.00	S/L	3.0
8022	dell Optiplex GX520 Computer	12/07/05	492.13	0.00	0.00	492.13	0.00	492.13	0.00	S/L	3.0
8023	Dell Optiplex CmputerGX520	12/07/05	492.13	0.00	0.00	492.13	0.00	492.13	0.00	S/L	3.0
8025	Dell 17" E173FP Monitor	12/07/05	492.13	0.00	0.00	492.13	0.00	492.13	0.00	S/L	3.0
8026	Dell 17" Monitor	12/07/05	492.11	0.00	0.00	492.11	0.00	492.11	0.00	S/L	3.0
8027	Panasonic ToughBook Laptop	12/07/05	3,845.99	0.00	0.00	3,845.99	0.00	3,845.99	0.00	S/L	3.0
8031	Sony Vaio PC TX650P/B	1/10/06	2,269.05	0.00	0.00	2,269.05	0.00	2,269.05	0.00	S/L	3.0
8034	HP Printer 6540	1/10/06	107.60	0.00	0.00	107.60	0.00	107.60	0.00	S/L	3.0
8035	HP Printer 6540	1/10/06	107.60	0.00	0.00	107.60	0.00	107.60	0.00	S/L	3.0
8037	Philips 17" LCD Monitor	1/18/06	237.39	0.00	0.00	230.80	6.59	237.39	0.00	S/L	3.0
8038	Philips 17" LCD Monitor	1/18/06	237.39	0.00	0.00	230.80	6.59	237.39	0.00	S/L	3.0
8055	Apple MacBook Pro	3/07/06	2,683.99	0.00	0.00	2,534.87	149.12	2,683.99	0.00	S/L	3.0
8057	Dell Optiplex GX 620 PC	3/08/06	1,009.97	0.00	0.00	953.87	56.10	1,009.97	0.00	S/L	3.0
8058	HP Color Laser Jet Printer 4700N	3/07/06	2,077.71	0.00	0.00	1,962.28	115.43	2,077.71	0.00	S/L	3.0
8065	Dell Optiplex GX620 PC	3/08/06	1,009.97	0.00	0.00	953.87	56.10	1,009.97	0.00	S/L	3.0
8066	Dell Optiplex GX620 PC	3/08/06	1,009.97	0.00	0.00	953.87	56.10	1,009.97	0.00	S/L	3.0
8067	Dell Optiplex GX620 PC	3/08/06	1,009.97	0.00	0.00	953.87	56.10	1,009.97	0.00	S/L	3.0
8068	Dell Optiplex GX620 PC	3/08/06	1,009.97	0.00	0.00	953.87	56.10	1,009.97	0.00	S/L	3.0
8069	Dell Optiplex GX620 PC	3/08/06	1,009.97	0.00	0.00	953.87	56.10	1,009.97	0.00	S/L	3.0
8071	HP 3490 Printer	3/20/06	49.00	0.00	0.00	44.91	4.09	49.00	0.00	S/L	3.0
8072 *	HP 3490 Printer	3/20/06	49.00	0.00	0.00	44.91	4.09	49.00	0.00	S/L	3.0
8074	Sony Cybershot Camera	4/12/06	228.40	0.00	0.00	209.36	19.04	228.40	0.00	S/L	3.0
8075	Dell Server for Phone System	3/14/06	5,458.32	0.00	0.00	3,093.04	1,091.66	4,184.70	1,273.62	S/L	5.0
8076	Dell Server for Phone System	3/14/06	1,987.68	0.00	0.00	1,126.36	397.54	1,523.90	463.78	S/L	5.0
8077	Router	3/14/06	8,122.15	0.00	0.00	7,670.91	451.24	8,122.15	0.00	S/L	3.0
8078	Cisco 2801 Voice Router	3/07/06	4,242.92	0.00	0.00	2,404.31	848.58	3,252.89	990.03	S/L	5.0
8079	Cisco 2801 Voice Router	3/07/06	3,580.45	0.00	0.00	2,028.92	716.09	2,745.01	835.44	S/L	5.0
8080	Ciseo 2801 Voice Router	3/07/06	4,228.85	0.00	0.00	2,396.35	845.77	3,242.12	986.73	S/L	5.0
8082	Server Rack	3/07/06	4,146.77	0.00	0.00	2,349.83	829.35	3,179.18	967.59	S/L	5.0
8085	Dell PC GX620	5/03/06	1,043.31	0.00	0.00	927.39	115.92	1,043.31	0.00	S/L	3.0
8086	Sony Cybershot Camera	4/12/06	228.39	0.00	0.00	209.36	19.03	228.39	0.00	S/L	3.0
8089	Maxtor USB 1000GB	4/24/06	839.35	0.00	0.00	746.08	93.27	839.35	0.00	S/L	3.0
8090	Dell PC GX620	4/26/06	1,043.31	0.00	0.00	927.39	115.92	1,043.31	0.00	S/L	3.0
8091	Ciseo 2950T Switch Unit	4/24/06	856.25	0.00	0.00	761.12	95.13	856.25	0.00	S/L	3.0
8092	Ciseo 2950T Switch	4/24/06	856.24	0.00	0.00	761.10	95.14	856.24	0.00	S/L	3.0
8094	Dell PC GX620	4/26/06	1,043.31	0.00	0.00	927.39	115.92	1,043.31	0.00	S/L	3.0
8095	HP LaserJet Color Printer 4700	6/27/06	2,078.07	0.00	0.00	1,731.73	346.34	2,078.07	0.00	S/L	3.0
8096	Dell PC GX620	4/26/06	1,043.31	0.00	0.00	927.39	115.92	1,043.31	0.00	S/L	3.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
8097	Dell PowerEdge Server	5/03/06	5,463.32	0.00	0.00	4,856.29	607.03	5,463.32	0.00	S/L	3.0
8098	Optiplex GX620 Computer	5/22/06	1,095.84	0.00	0.00	943.64	152.20	1,095.84	0.00	S/L	3.0
8104	Optiplex GX 620 Computer	5/22/06	1,095.84	0.00	0.00	943.64	152.20	1,095.84	0.00	S/L	3.0
8105	Optiplex GX 620 Computer	5/22/06	1,095.84	0.00	0.00	943.64	152.20	1,095.84	0.00	S/L	3.0
8106	Optiplex GX620 Computer	5/22/06	1,095.84	0.00	0.00	943.64	152.20	1,095.84	0.00	S/L	3.0
8107	Optiplex GX620 Computer	5/22/06	1,663.36	0.00	0.00	1,432.33	231.03	1,663.36	0.00	S/L	3.0
8109	Panasonic Toughbook Laptop 29	6/27/06	3,914.89	0.00	0.00	1,957.45	782.98	2,740.43	1,174.46	S/L	5.0
8110	Wide Format Digital Scanner	5/22/06	14,086.00	0.00	0.00	7,277.77	2,817.20	10,094.97	3,991.03	S/L	5.0
8112	Panasonic Toughbook Laptop	7/05/06	1,915.99	0.00	0.00	958.00	383.20	1,341.20	574.79	S/L	5.0
8113	HP Laser Jet Printer1020	7/05/06	208.54	0.00	0.00	173.78	34.76	208.54	0.00	S/L	3.0
8116	Sony DVD/VHS Recorder Unit	1/18/06	390.05	0.00	0.00	379.22	10.83	390.05	0.00	S/L	3.0
8117	Sony CyberShot Camera DSC-S600	6/13/06	232.37	0.00	0.00	200.10	32.27	232.37	0.00	S/L	3.0
8118	Sony CyberShot Camera DSC-S600	6/13/06	227.37	0.00	0.00	195.79	31.58	227.37	0.00	S/L	3.0
8119	Sony CyberShot Camera DSC-S600	6/13/06	232.37	0.00	0.00	200.10	32.27	232.37	0.00	S/L	3.0
8120	Sony CyberShot Camera DSC-S600	6/13/06	227.37	0.00	0.00	195.79	31.58	227.37	0.00	S/L	3.0
8121	Sony CyberShot Camera DSC-S600	6/13/06	227.37	0.00	0.00	195.79	31.58	227.37	0.00	S/L	3.0
8122	Sony CyberShot Camera DSC-S600	6/13/06	227.37	0.00	0.00	195.79	31.58	227.37	0.00	S/L	3.0
8123	Optiplex Computer	6/27/06	1,049.00	0.00	0.00	874.17	174.83	1,049.00	0.00	S/L	3.0
8124	Lenovo Thinkpad T60 Laptop Com	6/27/06	1,937.00	0.00	0.00	1,614.17	322.83	1,937.00	0.00	S/L	3.0
8126	IBM Thinkpad T-60	6/14/06	2,027.42	0.00	0.00	1,047.49	405.48	1,452.97	574.45	S/L	5.0
8127	IBM Thinkpad T-60	6/14/06	2,027.42	0.00	0.00	1,047.49	405.48	1,452.97	574.45	S/L	5.0
8128	Dell Optipex PC	6/27/06	1,663.36	0.00	0.00	1,386.13	277.23	1,663.36	0.00	S/L	3.0
8129	HP LaserJet Printer 1320	6/27/06	309.98	0.00	0.00	258.32	51.66	309.98	0.00	S/L	3.0
8130	NEC 19" LCD Monitor	6/27/06	309.99	0.00	0.00	258.33	51.66	309.99	0.00	S/L	3.0
8133	Dell Optiplex PC	8/28/06	1,369.80	0.00	0.00	1,065.40	304.40	1,369.80	0.00	S/L	3.0
8134	Dell Optiplex PC	8/28/06	1,369.80	0.00	0.00	1,065.40	304.40	1,369.80	0.00	S/L	3.0
8140	Dell Optiplex PC	8/28/06	1,369.80	0.00	0.00	1,065.40	304.40	1,369.80	0.00	S/L	3.0
8141	Thinkpad Docking Station	7/05/06	400.50	0.00	0.00	333.75	66.75	400.50	0.00	S/L	3.0
8142	Thinkpad Docking Station	7/05/06	400.49	0.00	0.00	333.75	66.74	400.49	0.00	S/L	3.0
8143	Dell Optiplex PC	8/28/06	1,369.80	0.00	0.00	1,065.40	304.40	1,369.80	0.00	S/L	3.0
8144	Dell Optiplex PC	8/28/06	1,369.80	0.00	0.00	1,065.40	304.40	1,369.80	0.00	S/L	3.0
8145	Apple Cinema HP Display 30inch	8/11/06	2,494.52	0.00	0.00	1,205.68	498.90	1,704.58	789.94	S/L	5.0
8146	Apple Mac Mini Laptop MA205LL	8/11/06	590.54	0.00	0.00	285.43	118.11	403.54	187.00	S/L	5.0
8147	Dell Optiplex GX620 Computer	6/26/06	971.10	0.00	0.00	809.25	161.85	971.10	0.00	S/L	3.0
8148	Dell Optiplex GX Computer	8/15/06	971.10	0.00	0.00	782.28	188.82	971.10	0.00	S/L	3.0
8149	Dell Optiplex Computer	8/15/06	971.10	0.00	0.00	782.28	188.82	971.10	0.00	S/L	3.0
8150	Dell Optiplex GX Computer	8/15/06	971.10	0.00	0.00	782.28	188.82	971.10	0.00	S/L	3.0
8151	Dell Optiplex GX Computer	8/15/06	971.10	0.00	0.00	782.28	188.82	971.10	0.00	S/L	3.0
8152	HP LaserJet 1022N Printer	6/01/06	308.79	0.00	0.00	265.90	42.89	308.79	0.00	S/L	3.0
8154	Dell Dual Core Server	8/06/06	5,871.55	0.00	0.00	4,729.85	1,141.70	5,871.55	0.00	S/L	3.0
8155	Panasonic Toughbook PC	9/09/06	2,252.99	0.00	0.00	1,752.33	500.66	2,252.99	0.00	S/L	3.0
8156	HP Laserjet 1022N Printer	9/01/06	308.79	0.00	0.00	240.17	68.62	308.79	0.00	S/L	3.0
8157	Dell PC	6/27/06	1,663.36	0.00	0.00	1,386.13	277.23	1,663.36	0.00	S/L	3.0
8158	HP Laserjet Pring 4700N	9/01/06	2,550.87	0.00	0.00	1,984.01	566.86	2,550.87	0.00	S/L	3.0
8159	HP Laserjet 4250N Printer	9/09/06	1,767.96	0.00	0.00	1,375.08	392.88	1,767.96	0.00	S/L	3.0
8161	Philips LCD 17" Monitor	9/13/06	186.76	0.00	0.00	145.25	41.51	186.76	0.00	S/L	3.0
8162	Philips 17" LCD Monitor	9/13/06	186.76	0.00	0.00	145.25	41.51	186.76	0.00	S/L	3.0
8166	Sony CyberShot DSCS500 6MP	9/30/06	227.21	0.00	0.00	102.24	45.44	147.68	79.53	S/L	5.0
8167	Sony CyberShot DSCS500 6MP	9/30/06	227.21	0.00	0.00	102.24	45.44	147.68	79.53	S/L	5.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
8168	HP Printer OJ7210	9/15/06	332.15	0.00	0.00	258.35	73.80	332.15	0.00	S/L	3.0
8169	Dell Optiplex GX620 Pentium d	9/28/06	1,453.04	0.00	0.00	1,089.79	363.25	1,453.04	0.00	S/L	3.0
8170	HP LJ 1020 Printer	10/14/06	141.99	0.00	0.00	106.49	35.50	141.99	0.00	S/L	3.0
8172	GeoExplo XT - Trimble 2005	9/26/06	4,944.42	0.00	0.00	3,708.32	1,236.10	4,944.42	0.00	S/L	3.0
8173	Plam Z22	11/09/06	103.33	0.00	0.00	74.62	28.71	103.33	0.00	S/L	3.0
8175	Plam Z22	11/09/06	103.33	0.00	0.00	74.62	28.71	103.33	0.00	S/L	3.0
8176	HP Officejet 7210 Printer	10/26/06	308.72	0.00	0.00	222.97	85.75	308.72	0.00	S/L	3.0
8177	Samsung Monitor 204BW	10/26/06	308.72	0.00	0.00	222.97	85.75	308.72	0.00	S/L	3.0
8179	Palm Z22	11/09/06	103.33	0.00	0.00	74.62	28.71	103.33	0.00	S/L	3.0
8184	Dell Power Edge Server 2850	6/13/06	6,216.40	0.00	0.00	5,353.00	863.40	6,216.40	0.00	S/L	3.0
8185	Cisco One Port Unit	5/22/06	707.99	0.00	0.00	609.66	98.33	707.99	0.00	S/L	3.0
8188	IBM LVO Docking Station	3/08/00	403.44	0.00	0.00	161.38	80.69	242.07	161.37	S/L	5.0
8196	Crystal Reports Server IX Software	3/30/06	6,778.00	0.00	0.00	3,727.90	1,355.60	5,083.50	1,694.50	S/L	5.0
8197	Crystal Reports Server IX Software	4/12/06	6,778.00	0.00	0.00	3,727.90	1,355.60	5,083.50	1,694.50	S/L	5.0
8198	Office Tracker Software Package V	4/12/06	1,615.00	0.00	0.00	888.25	323.00	1,211.25	403.75	S/L	5.0
8199	Cables for Net Work CF	3/07/06	1,011.86	0.00	0.00	573.38	202.37	775.75	236.11	S/L	5.0
8207	Panasonic ToughBook PC TB29	1/19/07	3,914.99	0.00	0.00	1,500.75	783.00	2,283.75	1,631.24	S/L	5.0
8208	Dell Optiplex 755 PC	5/05/08	923.00	0.00	0.00	123.07	184.60	307.67	615.33	S/L	5.0
8210	Dell Optiplex PC 745	3/02/07	1,199.10	0.00	0.00	439.67	239.82	679.49	519.61	S/L	5.0
8211	Dell 17" CRT Monitor	3/02/07	150.00	0.00	0.00	55.00	30.00	85.00	65.00	S/L	5.0
8212	Dell Power Server	2/01/07	5,871.55	0.00	0.00	2,250.76	1,174.31	3,425.07	2,446.48	S/L	5.0
8214	IBM LVO Port Replicator	3/02/07	297.00	0.00	0.00	108.90	59.40	168.30	128.70	S/L	5.0
8215	IBM Laptop LVO T70	3/02/07	1,149.15	0.00	0.00	421.36	229.83	651.19	497.96	S/L	5.0
8216	IBM Laptop LVO T60	2/12/07	1,086.30	0.00	0.00	416.42	217.26	633.68	452.62	S/L	5.0
8217	Dell Optiplex PC 745	3/02/07	1,197.70	0.00	0.00	439.16	239.54	678.70	519.00	S/L	5.0
8218	Dell 17" LCD Monitor	3/02/07	150.00	0.00	0.00	55.00	30.00	85.00	65.00	S/L	5.0
8219	Dell Optiplex PC 745	3/02/07	1,197.70	0.00	0.00	439.16	239.54	678.70	519.00	S/L	5.0
8220	Dell 17" LCD Monitor	3/02/07	150.00	0.00	0.00	55.00	30.00	85.00	65.00	S/L	5.0
8221	Dell Optiplex PC 745	3/02/07	1,197.70	0.00	0.00	439.16	239.54	678.70	519.00	S/L	5.0
8222	Dell 17" LCD Monitor	3/02/07	150.00	0.00	0.00	55.00	30.00	85.00	65.00	S/L	5.0
8223	Dell Optiplex PC 745	3/02/07	1,119.70	0.00	0.00	410.56	223.94	634.50	485.20	S/L	5.0
8224	Microsoft Windows for Server	3/22/07	679.00	0.00	0.00	237.65	135.80	373.45	305.55	S/L	5.0
8225	Infocus LP120 XGA 1100 Lumens	3/14/07	1,390.53	0.00	0.00	509.87	278.11	787.98	602.55	S/L	5.0
8229	HP LJ 4700PPN	3/14/07	2,095.03	0.00	0.00	768.18	419.01	1,187.19	907.84	S/L	5.0
8230	Headset Plantronics CS50	2/01/07	282.86	0.00	0.00	108.43	56.57	165.00	117.86	S/L	5.0
8231	Headset Plantronics CS50	2/01/07	282.86	0.00	0.00	108.43	56.57	165.00	117.86	S/L	5.0
8232	Headset Plantronics CS50	2/01/07	282.86	0.00	0.00	108.43	56.57	165.00	117.86	S/L	5.0
8233	Headset Plantronics CS50	2/01/07	282.86	0.00	0.00	108.43	56.57	165.00	117.86	S/L	5.0
8234	Headset Plantronics CS50	2/01/07	282.85	0.00	0.00	108.43	56.57	165.00	117.85	S/L	5.0
8235	Headset Plantronics CS50	2/01/07	282.85	0.00	0.00	108.43	56.57	165.00	117.85	S/L	5.0
8236	Headset Plantronics CS 50	2/01/07	282.85	0.00	0.00	108.43	56.57	165.00	117.85	S/L	5.0
8237	Dell Optiplex PC 745	3/08/07	1,560.68	0.00	0.00	572.25	312.14	884.39	676.29	S/L	5.0
8239	HP LJ Printer	3/22/07	825.05	0.00	0.00	288.77	165.01	453.78	371.27	S/L	5.0
8240	Five Copies Office Plus 2007	3/02/07	2,240.00	0.00	0.00	821.33	448.00	1,269.33	970.67	S/L	5.0
8241	5 Copies Office 2007	9/10/09	1,400.00	0.00c	0.00	0.00	155.56	155.56	1,244.44	S/L	3.0
8243	Dell Power Edge Server	4/04/07	3,840.50	0.00	0.00	1,344.18	768.10	2,112.28	1,728.22	S/L	5.0
8244	Dell 17" LCD Monitor	3/02/07	150.00	0.00	0.00	55.00	30.00	85.00	65.00	S/L	5.0
8246	HP LJ Printer 470DN	5/04/07	2,108.89	0.00	0.00	702.97	421.78	1,124.75	984.14	S/L	5.0
8258	Dell Optiplex PC	6/07/07	1,136.23	0.00	0.00	359.81	227.25	587.06	549.17	S/L	5.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
8260	Dell Server FSB PE2950	6/07/07	4,604.85	0.00	0.00	1,458.20	920.97	2,379.17	2,225.68	S/L	5.0
8261	Dell Optiplex PC	6/07/07	1,136.23	0.00	0.00	359.81	227.25	587.06	549.17	S/L	5.0
8262	Dell Optiplex PC	6/07/07	1,136.23	0.00	0.00	359.81	227.25	587.06	549.17	S/L	5.0
8263	Dell Optiplex PC	6/07/07	1,136.23	0.00	0.00	359.81	227.25	587.06	549.17	S/L	5.0
8264	Dell Optiplex PC	6/07/07	1,136.23	0.00	0.00	359.81	227.25	587.06	549.17	S/L	5.0
8265	HP 4700 Laserjet Printer	9/20/07	1,707.19	0.00	0.00	426.80	341.44	768.24	938.95	S/L	5.0
8267	IBM Thinkpad Port Replicator Unit	7/20/07	154.00	0.00	0.00	43.63	30.80	74.43	79.57	S/L	5.0
8268	IBM Thinkpad T-60	7/20/07	1,063.99	0.00	0.00	301.47	212.80	514.27	549.72	S/L	5.0
8269	IBM X3550 DC 5110 Server	7/20/07	2,271.63	0.00	0.00	643.63	454.33	1,097.96	1,173.67	S/L	5.0
8270	Apple MacPro PC	8/03/07	2,511.99	0.00	0.00	711.73	502.40	1,214.13	1,297.86	S/L	5.0
8273	Dell Optiplex 745 PC	8/09/07	1,150.00	0.00	0.00	325.83	230.00	555.83	594.17	S/L	5.0
8274	Dell 17" CRT Monitor	8/09/07	150.00	0.00	0.00	42.50	30.00	72.50	77.50	S/L	5.0
8275	Dell Optiplex 745 PC	8/09/07	1,150.00	0.00	0.00	325.83	230.00	555.83	594.17	S/L	5.0
8276	Dell 17" CRT Monitor	8/09/07	150.00	0.00	0.00	42.50	30.00	72.50	77.50	S/L	5.0
8277	Dell Optiplex 745 PC	8/09/07	1,150.00	0.00	0.00	325.83	230.00	555.83	594.17	S/L	5.0
8278	Dell 17" CRT Monitor	8/09/07	150.00	0.00	0.00	42.50	30.00	72.50	77.50	S/L	5.0
8279	Dell Optiplex PC	8/09/07	1,150.00	0.00	0.00	325.83	230.00	555.83	594.17	S/L	5.0
8280	Dell 17" CRT Monitor	8/09/07	150.00	0.00	0.00	42.50	30.00	72.50	77.50	S/L	5.0
8281	Dell Optiplex 745 PC	8/09/07	1,150.00	0.00	0.00	325.83	230.00	555.83	594.17	S/L	5.0
8282	Dell 17" CRT Monitor	8/09/07	150.00	0.00	0.00	42.50	30.00	72.50	77.50	S/L	5.0
8283	IBM Thinkpad T-60	8/16/07	1,509.99	0.00	0.00	402.67	302.00	704.67	805.32	S/L	5.0
8286	Panasonic T5 Toughbook PC	8/31/07	2,327.99	0.00	0.00	620.80	465.60	1,086.40	1,241.59	S/L	5.0
8287	Dell Optiplex 745 PC	10/17/07	749.42	0.00	0.00	174.86	149.88	324.74	424.68	S/L	5.0
8288	Dell Optiplex 745 PC	10/17/07	749.42	0.00	0.00	174.86	149.88	324.74	424.68	S/L	5.0
8289	Dell Optiplex 745 PC	10/17/07	749.42	0.00	0.00	174.86	149.88	324.74	424.68	S/L	5.0
8290	Dell Optiplex 745 PC	10/17/07	749.42	0.00	0.00	174.86	149.88	324.74	424.68	S/L	5.0
8292	10 Licenses Microsoft 2007	10/17/07	3,490.00	0.00	0.00	814.33	698.00	1,512.33	1,977.67	S/L	5.0
8296	Dell Optiplex PC	12/12/07	828.00	0.00	0.00	299.00	276.00	575.00	253.00	S/L	3.0
8298	ID Card Printer	12/17/07	1,764.14	0.00	0.00	588.05	588.05	1,176.10	588.04	S/L	3.0
8299	Dell Optiplex PC 755	1/25/08	751.60	0.00	0.00	137.79	150.32	288.11	463.49	S/L	5.0
8300	Dell Optiplex 755 PC	1/25/08	751.60	0.00	0.00	137.79	150.32	288.11	463.49	S/L	5.0
8301	Dell Optiplex 755 PC	1/25/08	751.60	0.00	0.00	137.79	150.32	288.11	463.49	S/L	5.0
8302	Dell Optiplex 755 PC	1/25/08	751.60	0.00	0.00	137.79	150.32	288.11	463.49	S/L	5.0
8303	Dell Optiplex 755 PC	1/25/08	751.60	0.00	0.00	137.79	150.32	288.11	463.49	S/L	5.0
8308	LVO Laptop T61	2/07/08	1,600.83	0.00	0.00	293.49	320.17	613.66	987.17	S/L	5.0
8309	Microsoft Office 2007 - 5 Copies	2/07/08	1,745.00	0.00	0.00	319.92	349.00	668.92	1,076.08	S/L	5.0
8314	7 Copies - Office 2007	3/24/08	2,443.00	0.00	0.00	366.45	488.60	855.05	1,587.95	S/L	5.0
8316	Sony Cybershot Camera	3/14/08	158.99	0.00	0.00	26.50	31.80	58.30	100.69	S/L	5.0
8318	Info Water Exec Suite 4.0 Software 1	2/29/08	12,500.00	0.00	0.00	2,083.33	2,500.00	4,583.33	7,916.67	S/L	5.0
8319	Dell Optiplex PC	3/27/08	805.85	0.00	0.00	120.88	161.17	282.05	523.80	S/L	5.0
8320	Dell Optiplex PC	3/27/08	805.85	0.00	0.00	120.88	161.17	282.05	523.80	S/L	5.0
8321	Dell Optiplex PC	3/27/08	805.85	0.00	0.00	120.88	161.17	282.05	523.80	S/L	5.0
8322	Dell Optiplex PC	3/27/08	805.82	0.00	0.00	120.87	161.16	282.03	523.79	S/L	5.0
8323	Dell Optiplex PC	3/27/08	805.85	0.00	0.00	120.88	161.17	282.05	523.80	S/L	5.0
8324	Dell 17" LCD Display	3/27/08	150.00	0.00	0.00	22.50	30.00	52.50	97.50	S/L	5.0
8325	Dell 17" LCD Display	3/27/08	150.00	0.00	0.00	22.50	30.00	52.50	97.50	S/L	5.0
8326	Dell 17" LCD Display	3/27/08	150.00	0.00	0.00	22.50	30.00	52.50	97.50	S/L	5.0
8327	Dell 17" LCD Display	3/27/08	150.00	0.00	0.00	22.50	30.00	52.50	97.50	S/L	5.0
8328	Dell 17" LCD Monitor	3/27/08	150.00	0.00	0.00	22.50	30.00	52.50	97.50	S/L	5.0

**Tax Asset Detail 1/01/09 - 12/31/09**

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
8330	Poweredge 4600 Server Expansion	3/27/08	1,519.99	0.00	0.00	228.00	304.00	532.00	987.99	S/L	5.0
8331	Kofax 6501 Scanner Adapter Card	3/24/08	871.84	0.00	0.00	130.78	174.37	305.15	566.69	S/L	5.0
8332	Dell Optiplex 755 PC	4/24/08	703.00	0.00	0.00	93.73	140.60	234.33	468.67	S/L	5.0
8333	Dell Optiplex 755 PC	4/24/08	703.00	0.00	0.00	93.73	140.60	234.33	468.67	S/L	5.0
8334	Dell Optiplex 755 PC	4/24/08	703.00	0.00	0.00	93.73	140.60	234.33	468.67	S/L	5.0
8335	Dell Optiplex 755 PC	4/24/08	703.00	0.00	0.00	93.73	140.60	234.33	468.67	S/L	5.0
8336	Dell Optiplex 755 PC	4/24/08	703.00	0.00	0.00	93.73	140.60	234.33	468.67	S/L	5.0
8337	Vstudio & Vsourcesafe Software	4/04/08	1,798.00	0.00	0.00	269.70	359.60	629.30	1,168.70	S/L	5.0
8338	View Non-Laserfree Software	4/04/08	3,250.00	0.00	0.00	487.50	650.00	1,137.50	2,112.50	S/L	5.0
8339	5 Copies - Office2007	4/21/08	1,745.00	0.00	0.00	232.67	349.00	581.67	1,163.33	S/L	5.0
8340	Dell Optiplex 755 PC	5/29/08	703.00	0.00	0.00	82.02	140.60	222.62	480.38	S/L	5.0
8341	Dell Optiplex 755 PC	5/29/08	703.00	0.00	0.00	82.02	140.60	222.62	480.38	S/L	5.0
8342	Dell Optiplex 755 PC	5/29/08	703.00	0.00	0.00	82.02	140.60	222.62	480.38	S/L	5.0
8343	Dell Optiplex 755 PC	5/29/08	703.00	0.00	0.00	82.02	140.60	222.62	480.38	S/L	5.0
8344	Dell Optiplex 755 PC	5/29/08	703.00	0.00	0.00	82.02	140.60	222.62	480.38	S/L	5.0
8345	Xeon Processor 4MB - FTTP	5/29/08	1,117.00	0.00	0.00	130.32	223.40	353.72	763.28	S/L	5.0
8346	Lenovo IBM Laptop	6/06/08	1,081.84	0.00	0.00	126.21	216.37	342.58	739.26	S/L	5.0
8347	Panasonic Tough Book PC	6/06/08	1,341.57	0.00	0.00	156.52	268.31	424.83	916.74	S/L	5.0
8348	Panasonic Port Replicator	6/06/08	358.34	0.00	0.00	41.81	71.67	113.48	244.86	S/L	5.0
8349	5 Copies Office 2007	5/29/08	1,445.00	0.00	0.00	168.58	289.00	457.58	987.42	S/L	5.0
8350	Dell Optiplex PC	7/03/08	703.00	0.00	0.00	70.30	140.60	210.90	492.10	S/L	5.0
8351	Dell Optiplex PC	7/03/08	703.00	0.00	0.00	70.30	140.60	210.90	492.10	S/L	5.0
8354	Dell Optiplex PC	7/03/08	703.00	0.00	0.00	70.30	140.60	210.90	492.10	S/L	5.0
8355	5 Copies Microsoft Office 2007	7/03/08	1,445.00	0.00	0.00	144.50	289.00	433.50	1,011.50	S/L	5.0
8356	Panasonic Toughbook PC	8/14/08	1,587.51	0.00	0.00	132.29	317.50	449.79	1,137.72	S/L	5.0
8358	6 Copies of Office 2007	6/11/08	1,734.00	0.00	0.00	202.30	346.80	549.10	1,184.90	S/L	5.0
8359	Dell Optiplex 755 PC	8/07/08	849.00	0.00	0.00	70.75	169.80	240.55	608.45	S/L	5.0
8360	Dell Optiplex 755 PC	8/07/08	849.00	0.00	0.00	70.75	169.80	240.55	608.45	S/L	5.0
8361	Dell Optiplex 755 PC	8/07/08	849.00	0.00	0.00	70.75	169.80	240.55	608.45	S/L	5.0
8362	Dell Optiplex 755 PC	8/07/08	849.00	0.00	0.00	70.75	169.80	240.55	608.45	S/L	5.0
8363	Dell 17" LCD Monitor	8/07/08	150.00	0.00	0.00	12.50	30.00	42.50	107.50	S/L	5.0
8364	Dell 17" LCD Monitor	8/07/08	150.00	0.00	0.00	12.50	30.00	42.50	107.50	S/L	5.0
8365	Dell 17" LCD Monitor	8/07/08	150.00	0.00	0.00	12.50	30.00	42.50	107.50	S/L	5.0
8366	Dell 17" LCD Monitor	8/07/08	150.00	0.00	0.00	12.50	30.00	42.50	107.50	S/L	5.0
8369	Dell Optiplex 755 PC	8/07/08	700.00	0.00	0.00	58.33	140.00	198.33	501.67	S/L	5.0
8371	HP Laser Printer P4014N	9/11/08	1,007.57	0.00	0.00	67.17	201.51	268.68	738.89	S/L	5.0
8372	HP Laser Printer P4014N	9/11/08	1,007.57	0.00	0.00	67.17	201.51	268.68	738.89	S/L	5.0
8373	HP Laser Printer P4014N	9/11/08	701.67	0.00	0.00	46.78	140.33	187.11	514.56	S/L	5.0
8374	HP Laser Printer P4014N	9/11/08	701.67	0.00	0.00	46.78	140.33	187.11	514.56	S/L	5.0
8378	APC Smart UPS	9/18/08	1,023.30	0.00	0.00	51.17	204.66	255.83	767.47	S/L	5.0
8379	APC Smart UPS	9/18/08	1,023.34	0.00	0.00	51.17	204.67	255.84	767.50	S/L	5.0
8381	HP LJ 4700dn Printer	9/25/08	1,648.93	0.00	0.00	82.45	329.79	412.24	1,236.69	S/L	5.0
8382	Panasonic Laptop PC	9/25/08	1,587.51	0.00	0.00	79.38	317.50	396.88	1,190.63	S/L	5.0
8383	Panasonic Replicator & Adapter	9/25/00	432.41	0.00	0.00	86.48	86.48	172.96	259.45	S/L	5.0
8385	HP LP P4014N & Duplexer	9/25/08	986.96	0.00	0.00	49.35	197.39	246.74	740.22	S/L	5.0
8386	Poweredge Server Xeon E5405	10/31/08	3,339.00	0.00	0.00	111.30	667.80	779.10	2,559.90	S/L	5.0
8388	Kyocera Digital Copier	10/31/08	1,011.89	0.00	0.00	33.73	202.38	236.11	775.78	S/L	5.0
8389	Ciseo Catalyst Port Switch	10/02/08	3,340.66	0.00	0.00	167.03	668.13	835.16	2,505.50	S/L	5.0
8391	Dell Optiplex PC	11/06/08	682.99	0.00	0.00	22.77	136.60	159.37	523.62	S/L	5.0



Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
8392	Lenovo Thinkpad T61	11/06/08	1,232.83	0.00	0.00	41.09	246.57	287.66	945.17	S/L	5.0
8393	2 Copies Office 2007	11/06/08	738.00	0.00	0.00	24.60	147.60	172.20	565.80	S/L	5.0
8395	HP LJ Printer 4014N	1/07/08	913.68	0.00	0.00	182.74	182.74	365.48	548.20	S/L	5.0
8396	Lenovo Thinkpad T61 & MS2007	12/31/08	1,513.02	0.00	0.00	0.00	302.60	302.60	1,210.42	S/L	5.0
8397	LCD Display	1/16/08	122.67	0.00	0.00	22.49	24.53	47.02	75.65	S/L	5.0
8398	LCD Display	1/16/08	122.67	0.00	0.00	22.49	24.53	47.02	75.65	S/L	5.0
8399	LCD Display	1/16/08	122.67	0.00	0.00	22.49	24.53	47.02	75.65	S/L	5.0
8400	LCD Display	1/16/08	122.67	0.00	0.00	22.49	24.53	47.02	75.65	S/L	5.0
8401	LCD Display	1/16/08	122.67	0.00	0.00	22.49	24.53	47.02	75.65	S/L	5.0
8402	Dell Optiplex 755 PC	12/31/08	692.99	0.00	0.00	0.00	138.60	138.60	554.39	S/L	5.0
8403	Dell Optiplex 760 PC	2/09/09	692.99	0.00c	0.00	0.00	211.75	211.75	481.24	S/L	3.0
8404	Dell Optiplex 760 PC	2/09/09	692.99	0.00c	0.00	0.00	211.75	211.75	481.24	S/L	3.0
8405	Dell Optiplex 760 PC	2/09/09	692.99	0.00c	0.00	0.00	211.75	211.75	481.24	S/L	3.0
8406	Dell Optiplex 760 PC	2/09/09	692.99	0.00c	0.00	0.00	211.75	211.75	481.24	S/L	3.0
8407	Dell Optiplex 760 PC	2/09/09	692.99	0.00c	0.00	0.00	211.75	211.75	481.24	S/L	3.0
8408	HP Designjet T110ops 44" Plotter	2/09/09	6,222.25	0.00c	0.00	0.00	1,140.75	1,140.75	5,081.50	S/L	5.0
8409	4 Hard Drive for Server	1/25/08	1,209.00	0.00	0.00	221.65	241.80	463.45	745.55	S/L	5.0
8410	Lenovo T61 Thinkpad PC	2/09/09	1,423.51	0.00c	0.00	0.00	434.96	434.96	988.55	S/L	3.0
8411	HP LJ Printer P1009	1/16/08	103.40	0.00	0.00	18.96	20.68	39.64	63.76	S/L	5.0
8412	HP LJ Printer P1009	1/16/08	103.40	0.00	0.00	18.96	20.68	39.64	63.76	S/L	5.0
8414	Cisco Catalyst 24 Port Switch	2/09/09	1,868.04	0.00c	0.00	0.00	342.47	342.47	1,525.57	S/L	5.0
8415	Fujitsu F1-S900C Scanner	3/12/09	16,247.00	0.00c	0.00	0.00	2,707.83	2,707.83	13,539.17	S/L	5.0
8417	1 Copy Office Pro Plus 2007	12/09/08	372.92	0.00	0.00	6.22	74.58	80.80	292.12	S/L	5.0
8419	Server STD License 2008	12/15/08	536.00	0.00	0.00	8.93	107.20	116.13	419.87	S/L	5.0
8422	Dell Optiplex 760 PC	3/05/09	850.90	0.00c	0.00	0.00	236.36	236.36	614.54	S/L	3.0
8423	Dell Optiplex 760 PC	3/05/09	850.90	0.00c	0.00	0.00	236.36	236.36	614.54	S/L	3.0
8424	Dell Optiplex 760 PC	3/05/09	850.90	0.00c	0.00	0.00	236.36	236.36	614.54	S/L	3.0
8425	Dell Optiplex 760 PC	3/05/09	850.90	0.00c	0.00	0.00	236.36	236.36	614.54	S/L	3.0
8426	Dell Optiplex 760 PC	3/05/09	850.90	0.00c	0.00	0.00	236.36	236.36	614.54	S/L	3.0
8427	Dell 17" LCD Monitor	3/05/09	150.00	0.00c	0.00	0.00	41.67	41.67	108.33	S/L	3.0
8428	Dell 17" LCD Monitor	3/05/09	150.00	0.00c	0.00	0.00	41.67	41.67	108.33	S/L	3.0
8429	Dell 17" LCD Monitor	3/05/09	150.00	0.00c	0.00	0.00	41.67	41.67	108.33	S/L	3.0
8430	Dell 17" LCD Monitor	3/05/09	150.00	0.00c	0.00	0.00	41.67	41.67	108.33	S/L	3.0
8431	Dell 17" LCD Monitor	3/05/09	150.00	0.00c	0.00	0.00	41.67	41.67	108.33	S/L	3.0
8432	Visuaol Asset Manager Team softw.	2/04/09	1,798.80	0.00e	0.00	0.00	329.78	329.78	1,469.02	S/L	5.0
8433	Adobe Photoshop CS4 Software Pa	2/12/09	693.48	0.00c	0.00	0.00	127.14	127.14	566.34	S/L	5.0
8434	Office 2007 - 2 Copies	2/04/09	560.00	0.00c	0.00	0.00	171.11	171.11	388.89	S/L	3.0
8435	Lenovo T61 Port Replicator	2/12/09	184.97	0.00c	0.00	0.00	56.52	56.52	128.45	S/L	3.0
8436	Dell Poweredge Server 2950	2/24/09	8,106.05	0.00c	0.00	0.00	1,351.01	1,351.01	6,755.04	S/L	5.0
8437	Windows Server License Std 2008	3/26/09	536.00	0.00c	0.00	0.00	80.40	80.40	455.60	S/L	5.0
8438	Microsoft Windows Server Std 200	3/26/09	536.00	0.00e	0.00	0.00	80.40	80.40	455.60	S/L	5.0
8439	Windows Server Std 2008	3/26/09	536.00	0.00c	0.00	0.00	80.40	80.40	455.60	S/L	5.0
8440	5 Copies MS Office 2007	2/24/09	1,400.00	0.00c	0.00	0.00	388.89	388.89	1,011.11	S/L	3.0
8441	Dell PowerEdge Server 2900	3/05/09	8,122.39	0.00c	0.00	0.00	1,353.73	1,353.73	6,768.66	S/L	5.0
8443	Dell Optiplex 760 PC	4/13/09	691.18	0.00c	0.00	0.00	172.80	172.80	518.38	S/L	3.0
8444	Dell Optiplex 760 PC	4/13/09	691.18	0.00c	0.00	0.00	172.80	172.80	518.38	S/L	3.0
8445	Dell Optiplex 760 PC	4/13/09	691.18	0.00c	0.00	0.00	172.80	172.80	518.38	S/L	3.0
8446	Dell Optiplex 750 PC	4/13/09	691.18	0.00c	0.00	0.00	172.80	172.80	518.38	S/L	3.0
8447	Dell Optiplex 750 PC	4/13/09	691.18	0.00c	0.00	0.00	172.80	172.80	518.38	S/L	3.0



Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
8448	Snoicwall Promo Tradup NSA 350C	3/26/09	3,724.21	0.00c	0.00	0.00	558.63	558.63	3,165.58	S/L	5.0
8449	Dell Filer Server	4/03/09	7,655.61	0.00c	0.00	0.00	1,148.34	1,148.34	6,507.27	S/L	5.0
8450	Dell Server Rack	4/03/09	5,551.19	0.00c	0.00	0.00	832.68	832.68	4,718.51	S/L	5.0
8451	Microsoft Software Server	4/03/09	2,421.40	0.00c	0.00	0.00	363.21	363.21	2,058.19	S/L	5.0
8452	Sony 42" LCD TV	4/13/09	1,136.42	0.00c	0.00	0.00	170.46	170.46	965.96	S/L	5.0
8454	Dell Server Storage Module	5/11/09	3,946.36	0.00c	0.00	0.00	526.18	526.18	3,420.18	S/L	5.0
8455	ArcPad Licnese Software for Handh	4/13/09	1,795.68	0.00c	0.00	0.00	269.35	269.35	1,526.33	S/L	5.0
8456	ArcGIS Server Standard for Windov	4/22/09	9,011.89	0.00c	0.00	0.00	1,201.59	1,201.59	7,810.30	S/L	5.0
8457	Dell Optiplex 750 PC	5/20/09	691.18	0.00c	0.00	0.00	134.40	134.40	556.78	S/L	3.0
8458	Dell Optiplex 750 PC	5/20/09	691.18	0.00c	0.00	0.00	134.40	134.40	556.78	S/L	3.0
8459	Dell Optiplex 750 PC	5/20/09	691.18	0.00c	0.00	0.00	134.40	134.40	556.78	S/L	3.0
8460	Dell Optiplex 750 PC	5/20/09	691.18	0.00c	0.00	0.00	134.40	134.40	556.78	S/L	3.0
8461	Dell Optiplex 750 PC	5/20/09	691.18	0.00c	0.00	0.00	134.40	134.40	556.78	S/L	3.0
8462	GPS Handheld Unit & Software	5/28/09	4,076.00	0.00c	0.00	0.00	475.53	475.53	3,600.47	S/L	5.0
8463	Panasonic Tough PC	6/17/09	4,353.42	0.00c	0.00	0.00	725.57	725.57	3,627.85	S/L	3.0
8464	Panasonic Tough Book PC & Softw	6/23/09	4,633.44	0.00c	0.00	0.00	463.34	463.34	4,170.10	S/L	5.0
8466	7 Copies Microsoft 2007	6/11/09	1,960.00	0.00c	0.00	0.00	381.11	381.11	1,578.89	S/L	3.0
8467	3 - Microsoft Office 2007	6/03/09	840.00	0.00c	0.00	0.00	163.33	163.33	676.67	S/L	3.0
8468	Sonicwall MSA 3500	6/23/09	2,549.12	0.00c	0.00	0.00	254.91	254.91	2,294.21	S/L	5.0
8469	ManageEngine Desktop for Dell Sei	6/23/08	2,295.00	0.00	0.00	0.00	459.00	459.00	1,836.00	S/L	5.0
8471	Cisco Catalyst Switch	7/10/09	506.13	0.00c	0.00	0.00	50.61	50.61	455.52	S/L	5.0
8472	Cisco Catalyst Switch	7/16/09	506.13	0.00c	0.00	0.00	42.18	42.18	463.95	S/L	5.0
8475	Apple Laptop PC - Mini	9/10/09	1,508.88	0.00c	0.00	0.00	167.65	167.65	1,341.23	S/L	3.0
8476	Panasonic Tough Book PC	9/10/09	4,718.55	0.00c	0.00	0.00	524.28	524.28	4,194.27	S/L	3.0
8477	Panasonic Tough Book PC	9/10/09	4,547.14	0.00c	0.00	0.00	505.24	505.24	4,041.90	S/L	3.0
8478	VMWare Server	6/30/09	12,302.35	0.00c	0.00	0.00	1,230.24	1,230.24	11,072.11	S/L	5.0
8480	Dell Server FSB PPE 2950	6/30/00	2,147.40	0.00	0.00	0.00	429.48	429.48	1,717.92	S/L	5.0
8481	Panasonic Tough Book PC	10/22/09	4,353.30	0.00c	0.00	0.00	241.85	241.85	4,111.45	S/L	3.0
8482	Microsoft Office 2007	9/23/09	369.00	0.00c	0.00	0.00	30.75	30.75	338.25	S/L	3.0
8483	Lenovo Thinkpad T500	10/14/09	850.28	0.00c	0.00	0.00	70.86	70.86	779.42	S/L	3.0
8491	Lenovo Thinkpad T500	11/12/09	914.44	0.00c	0.00	0.00	50.80	50.80	863.64	S/L	3.0
8492	Panasonic Tough Book PC, CRW L	11/19/09	4,633.55	0.00c	0.00	0.00	128.71	128.71	4,504.84	S/L	3.0
8493	Panasonic Toughbook PC	12/10/09	4,633.70	0.00c	0.00	0.00	128.71	128.71	4,504.99	S/L	3.0
8494	Panasonic Tough PC	12/22/09	4,633.70	0.00c	0.00	0.00	0.00	0.00	4,633.70	S/L	3.0
8847	Dell Optiplex 750 PC	5/20/09	691.18	0.00c	0.00	0.00	134.40	134.40	556.78	S/L	3.0
9540	Dell Optiplex 760 PC	9/23/09	985.00	0.00c	0.00	0.00	82.08	82.08	902.92	S/L	3.0
11111	Apple Pro Laptop	6/27/06	2,766.53	0.00	0.00	1,936.58	553.31	2,489.89	276.64	S/L	5.0
31023	Jar Test Machine	3/11/99	2,040.00	0.00	0.00	2,040.00	0.00	2,040.00	0.00	S/L	7.0
31049	Unix workstation	6/11/99	37,220.00	0.00	0.00	37,220.00	0.00	37,220.00	0.00	S/L	5.0
31050	Misc Equipment	6/30/99	1,087.53	0.00	0.00	1,087.53	0.00	1,087.53	0.00	S/L	4.0
31165	DLT Solutions Inc.	12/31/99	6,770.90	0.00	0.00	6,770.90	0.00	6,770.90	0.00	S/L	5.0
31247	APC Netshelter Cabinet	12/27/99	1,196.00	0.00	0.00	1,076.40	119.60	1,196.00	0.00	S/L	10.0
31251	Laser Jet Printer - Eng	1/27/00	1,377.52	0.00	0.00	1,377.52	0.00	1,377.52	0.00	S/L	3.0
31252	Duplexer - Eng	1/27/00	258.48	0.00	0.00	258.48	0.00	258.48	0.00	S/L	3.0
31253	Laser Jet Printer PO 6818	1/27/00	1,377.52	0.00	0.00	1,377.52	0.00	1,377.52	0.00	S/L	3.0
31254	Duplexer - PO 6818	1/27/00	258.48	0.00	0.00	258.48	0.00	258.48	0.00	S/L	3.0
31255	Computer - Lab - Support Prov.	3/03/00	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	S/L	3.0
31256	NEC Monitor	2/17/00	934.00	0.00	0.00	934.00	0.00	934.00	0.00	S/L	3.0
31257	IBM Thinkpad Series Laptop	2/17/00	4,147.00	0.00	0.00	4,147.00	0.00	4,147.00	0.00	S/L	3.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0001-000 (continued)</b>											
31258	Winframe Server - Microwarehouse	2/04/00	7,769.00	0.00	0.00	7,769.00	0.00	7,769.00	0.00	S/L	3.0
31259	CTXS Software - New Server	2/17/00	1,331.15	0.00	0.00	1,331.15	0.00	1,331.15	0.00	S/L	3.0
31260	MSFT Software - New Server	2/17/00	1,240.00	0.00	0.00	1,240.00	0.00	1,240.00	0.00	S/L	3.0
31261	10 Paek MSFT Licenses	2/17/00	880.00	0.00	0.00	880.00	0.00	880.00	0.00	S/L	2.0
31262	10 Paek MSFT Licenses NT	2/17/00	310.00	0.00	0.00	310.00	0.00	310.00	0.00	S/L	2.0
31263	CD Writer	3/03/00	288.32	0.00	0.00	288.32	0.00	288.32	0.00	S/L	3.0
31264	Procurvc Switch	3/03/00	1,824.00	0.00	0.00	1,824.00	0.00	1,824.00	0.00	S/L	3.0
31265	Procurvc Switch	3/03/00	1,824.00	0.00	0.00	1,824.00	0.00	1,824.00	0.00	S/L	3.0
31271	10 Modems softwarc	3/03/00	2,768.27	0.00	0.00	2,768.27	0.00	2,768.27	0.00	S/L	3.0
31272	Winframe computing system	2/17/00	3,761.15	0.00	0.00	3,761.15	0.00	3,761.15	0.00	S/L	3.0
31276	Security System VCR 24 hr	7/10/99	1,110.00	0.00	0.00	1,110.00	0.00	1,110.00	0.00	S/L	4.0
31287	Computer Pix Firewall	3/01/03	414.70	0.00	0.00	414.70	0.00	414.70	0.00	S/L	5.0
31309	Mise Equipment	6/30/04	9,324.60	0.00	0.00	8,392.14	932.46	9,324.60	0.00	S/L	5.0
31320	Apple Power Book	9/01/05	2,162.42	0.00	0.00	2,114.37	48.05	2,162.42	0.00	S/L	5.0
31321	Apple X Server	9/01/05	4,227.78	0.00	0.00	4,133.83	93.95	4,227.78	0.00	S/L	5.0
31322	Panasonic Tough Book	9/06/05	1,922.99	0.00	0.00	1,880.27	42.72	1,922.99	0.00	S/L	5.0
31323	Netscreen App Mgr.	11/01/05	5,752.63	0.00	0.00	5,305.20	447.43	5,752.63	0.00	S/L	5.0
31324	Camera Kodak	12/13/05	308.95	0.00	0.00	276.33	32.62	308.95	0.00	S/L	5.0
31325	HP Printer	12/15/05	223.72	0.00	0.00	200.09	23.63	223.72	0.00	S/L	5.0
31326	Sony Laptop	12/16/05	2,269.05	0.00	0.00	1,966.51	302.54	2,269.05	0.00	S/L	5.0
31327	Workout Equip	12/31/05	1,309.00	0.00	0.00	392.70	130.90	523.60	785.40	S/L	10.0
31339	4 Shelve Book Case 15x42x65	7/05/06	301.79	0.00	0.00	75.45	30.18	105.63	196.16	S/L	10.0
31340	Intercom for CF VK-C4000 Main L	7/28/06	677.95	0.00	0.00	327.68	135.59	463.27	214.68	S/L	5.0
31342	Romote Intercom Station CF	7/28/06	198.95	0.00	0.00	96.16	39.79	135.95	63.00	S/L	5.0
31343	Remote Intereomm Unit CF	7/28/06	198.95	0.00	0.00	96.16	39.79	135.95	63.00	S/L	5.0
31344	Remote Intereomm Unit for CF	7/28/06	198.95	0.00	0.00	96.16	39.79	135.95	63.00	S/L	5.0
31345	610 XCR Ceramic Plates for Bar co	9/19/06	4,699.18	0.00	0.00	1,527.24	939.84	2,467.08	2,232.10	S/L	5.0
31348	HP Color LaserJet Printer 4700	6/27/06	2,136.99	0.00	0.00	1,495.90	427.40	1,923.30	213.69	S/L	5.0
31349	Dell Optiplex GX620 PC	3/08/06	1,009.97	0.00	0.00	819.20	190.77	1,009.97	0.00	S/L	5.0
31350	60" Round Table	11/13/06	121.65	0.00	0.00	52.72	24.33	77.05	44.60	S/L	5.0
31351	Dell Server Rackl	2/14/06	4,140.41	0.00	0.00	2,415.24	828.08	3,243.32	897.09	S/L	5.0
31353	Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	64.85	19.95	84.80	184.58	S/L	13.5
31354	Adjustable Chair	5/01/06	532.36	0.00	0.00	105.15	39.43	144.58	387.78	S/L	13.5
31355	Wall Panel Units w/glass door	5/01/06	2,108.24	0.00	0.00	416.45	156.17	572.62	1,535.62	S/L	13.5
31420	Mirrors Work Out Room	11/01/07	4,260.12	0.00	0.00	331.34	284.01	615.35	3,644.77	S/L	15.0
31421	LVO DVR	12/31/07	1,210.83	0.00	0.00	242.17	242.17	484.34	726.49	S/L	5.0
31484	Toughbook Computer	7/25/09	1,467.81	0.00c	0.00	0.00	122.32	122.32	1,345.49	S/L	5.0
	<b>340-0001-000</b>		<b>3,190,021.79</b>	<b>0.00c</b>	<b>0.00</b>	<b>1,727,289.56</b>	<b>223,043.63</b>	<b>1,950,333.19</b>	<b>1,239,688.60</b>		
	<b>*Less: Dispositions</b>		<b>42,115.16</b>	<b>0.00</b>	<b>0.00</b>	<b>42,111.07</b>	<b>0.00</b>	<b>42,115.16</b>	<b>0.00</b>		
	<b>Net 340-0001-000</b>		<b>3,147,906.63</b>	<b>0.00c</b>	<b>0.00</b>	<b>1,685,178.49</b>	<b>223,043.63</b>	<b>1,908,218.03</b>	<b>1,239,688.60</b>		
<b>Group: 340-0002-000</b>											
4887	Office Equipment	6/13/02	2,018.02	0.00	0.00	830.35	126.13	956.48	1,061.54	S/L	16.0
4888	Office Equipment	6/13/02	346.50	0.00	0.00	142.59	21.66	164.25	182.25	S/L	16.0
4889	Office Equipment	6/13/02	839.03	0.00	0.00	345.23	52.44	397.67	441.36	S/L	16.0
4890	Office Equipment	6/13/02	739.06	0.00	0.00	188.46	46.19	234.65	504.41	S/L	16.0
4891	Office Equipment	6/13/02	739.06	0.00	0.00	188.46	46.19	234.65	504.41	S/L	16.0

**Tax Asset Detail 1/01/09 - 12/31/09**

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 340-0002-000 (continued)</b>											
4892	Office Equipment	6/13/02	12,018.62	0.00	0.00	4,698.46	751.16	5,449.62	6,569.00	S/L	16.0
		<b>340-0002-000</b>	<b>16,700.29</b>	<b>0.00c</b>	<b>0.00</b>	<b>6,393.55</b>	<b>1,043.77</b>	<b>7,437.32</b>	<b>9,262.97</b>		
<b>Group: 341-0001-000</b>											
1181	107 STOW-A-CRANE	3/15/88	2,700.00	0.00	0.00	2,700.00	0.00	2,700.00	0.00	S/L	4.0
1214 *	#263 1992 FORD TRUCK	6/16/92	28,249.00	0.00	0.00	28,249.00	0.00	28,249.00	0.00	S/L	4.0
1220	UTILITY TRAILER	9/17/93	550.00	0.00	0.00	550.00	0.00	550.00	0.00	S/L	4.0
1225	TRAILER	3/22/95	1,836.16	0.00	0.00	1,836.16	0.00	1,836.16	0.00	S/L	5.0
1229	# 103 '96 FORD AEROSTAR	12/19/95	15,353.00	0.00	0.00	15,353.00	0.00	15,353.00	0.00	S/L	5.0
1240	Bobcat	2/18/97	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	0.00	S/L	4.0
1241	Dovetail Trailer - Bobcat	2/18/97	1,795.00	0.00	0.00	1,795.00	0.00	1,795.00	0.00	S/L	4.0
1242	Vehicle #466	3/10/97	14,490.00	0.00	0.00	14,490.00	0.00	14,490.00	0.00	S/L	5.0
1245	Vehicle #405	4/04/97	14,955.00	0.00	0.00	14,955.00	0.00	14,955.00	0.00	S/L	5.0
1248	# 412 Equipment	5/23/97	4,525.00	0.00	0.00	4,525.00	0.00	4,525.00	0.00	S/L	4.0
1249	Vehicle # 282	6/11/97	47,657.00	0.00	0.00	47,657.00	0.00	47,657.00	0.00	S/L	5.0
1253	20 Ton Trailer	6/12/98	11,166.00	0.00	0.00	11,166.00	0.00	11,166.00	0.00	S/L	5.0
3531	Chevy Pickup Truck # 415	4/17/00	15,398.00	0.00	0.00	15,398.00	0.00	15,398.00	0.00	S/L	4.0
3532	Chevy Pickup Truck # 112	4/17/00	15,398.00	0.00	0.00	15,398.00	0.00	15,398.00	0.00	S/L	4.0
3533	Chevy Pickup Truck # 163	4/17/00	15,398.00	0.00	0.00	15,398.00	0.00	15,398.00	0.00	S/L	4.0
3534	S10 Pickup Truck # 220	4/17/00	17,646.05	0.00	0.00	17,646.05	0.00	17,646.05	0.00	S/L	4.0
3535	S10 Pickup Truck # 207	4/17/00	17,646.05	0.00	0.00	17,646.05	0.00	17,646.05	0.00	S/L	4.0
3536	Truck # 280	4/17/00	48,900.00	0.00	0.00	48,900.00	0.00	48,900.00	0.00	S/L	4.0
3537	Truck # 276	4/17/00	48,900.00	0.00	0.00	48,900.00	0.00	48,900.00	0.00	S/L	4.0
4001	Mini cargo van	5/12/00	19,929.00	0.00	0.00	19,929.00	0.00	19,929.00	0.00	S/L	4.0
4184	10' gallion bed	7/07/00	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	0.00	S/L	5.0
4185	10' gallion bed	7/07/00	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	0.00	S/L	5.0
4186	Pick up truck 3245	7/07/00	23,851.00	0.00	0.00	23,851.00	0.00	23,851.00	0.00	S/L	4.0
4187	Bed liner truck #276	7/14/00	2,732.25	0.00	0.00	2,732.25	0.00	2,732.25	0.00	S/L	5.0
4188	Bed liner truck # 280	7/14/00	2,732.25	0.00	0.00	2,732.25	0.00	2,732.25	0.00	S/L	5.0
4189	Spray-on liner	7/31/00	375.00	0.00	0.00	375.00	0.00	375.00	0.00	S/L	3.0
4190	Eager Beaver equipment trailer	6/13/00	10,096.00	0.00	0.00	10,096.00	0.00	10,096.00	0.00	S/L	4.0
4230	Spray-on bed liners	4/20/00	345.00	0.00	0.00	345.00	0.00	345.00	0.00	S/L	5.0
4231	Spray-on bed liners	4/20/00	345.00	0.00	0.00	345.00	0.00	345.00	0.00	S/L	5.0
4232	Bed liner and cap	4/20/00	488.00	0.00	0.00	488.00	0.00	488.00	0.00	S/L	5.0
4233	Bed liner and cap	4/20/00	489.90	0.00	0.00	489.90	0.00	489.90	0.00	S/L	5.0
4234	Eager Beaver equipment trailer	2/17/00	10,096.00	0.00	0.00	10,096.00	0.00	10,096.00	0.00	S/L	4.0
4338	Tandem axle trailer	12/18/00	42,000.00	0.00	0.00	42,000.00	0.00	42,000.00	0.00	S/L	4.0
4342	10 Ton Air Brake Drag	1/30/01	9,790.00	0.00	0.00	9,790.00	0.00	9,790.00	0.00	S/L	5.0
4365	4-Dr Mid Size Car # 204	2/02/01	13,392.20	0.00	0.00	13,392.20	0.00	13,392.20	0.00	S/L	5.0
4366	4-Dr Mid Size Car Unit 114	2/02/01	14,162.20	0.00	0.00	14,162.20	0.00	14,162.20	0.00	S/L	5.0
4387	Pickup Truck Unit 225	3/23/01	21,208.00	0.00	0.00	21,208.00	0.00	21,208.00	0.00	S/L	5.0
4389	Pickup Truck Unit 247	3/23/01	21,208.00	0.00	0.00	21,208.00	0.00	21,208.00	0.00	S/L	5.0
4425	Delta Tool Box	4/11/01	194.00	0.00	0.00	194.00	0.00	194.00	0.00	S/L	2.0
4459	Compact SUV Chev. # 490	4/17/01	18,541.78	0.00	0.00	18,541.78	0.00	18,541.78	0.00	S/L	5.0
4460	Service Truck Unit 258	4/04/01	53,366.25	0.00	0.00	53,366.25	0.00	53,366.25	0.00	S/L	5.0
4972	2004 Ford F250 4 x 4 # 122	5/25/04	25,105.92	0.00	0.00	25,105.92	0.00	25,105.92	0.00	S/L	5.0
4973	2004 Ford F250 4 x 4 # 123	5/25/04	25,105.92	0.00	0.00	25,105.92	0.00	25,105.92	0.00	S/L	4.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 341-0001-000 (continued)</b>											
4974	2004 Ford F250 4X4 # 118	5/25/04	25,105.92	0.00	0.00	25,105.92	0.00	25,105.92	0.00	S/L	4.0
4975	2004 Ford Ranger SC # 140	5/03/04	19,015.61	0.00	0.00	19,015.61	0.00	19,015.61	0.00	S/L	4.0
4976	2004 Ford Ranger SC # 141	5/03/04	18,618.00	0.00	0.00	18,618.00	0.00	18,618.00	0.00	S/L	4.0
4977	2004 P/U truck 4 x 2 # 129	6/03/04	18,240.42	0.00	0.00	18,240.42	0.00	18,240.42	0.00	S/L	4.0
4978	2004 3/4 ton 4 x 2 # 248	6/03/04	18,240.42	0.00	0.00	18,240.42	0.00	18,240.42	0.00	S/L	4.0
4979	2004 Ford F250 4 x 2 # 125	5/25/04	22,615.00	0.00	0.00	22,615.00	0.00	22,615.00	0.00	S/L	4.0
4980	2004 Ford F250 4 x 2 # 128	5/25/04	22,615.00	0.00	0.00	22,615.00	0.00	22,615.00	0.00	S/L	4.0
4981	04 Med duty dump truck # 283	8/26/04	61,172.50	0.00	0.00	61,172.50	0.00	61,172.50	0.00	S/L	4.0
4982	04 Med duty dump truck # 284	8/26/04	61,172.50	0.00	0.00	61,172.50	0.00	61,172.50	0.00	S/L	4.0
4983	2004 10 ton drag - DT 7	5/10/04	11,500.00	0.00	0.00	10,733.33	766.67	11,500.00	0.00	S/L	5.0
4984	Tool Box L& Liner # 200	7/07/04	1,294.00	0.00	0.00	1,294.00	0.00	1,294.00	0.00	S/L	4.0
5196	2002 Chevy Truck	4/01/02	17,259.60	0.00	0.00	17,259.60	0.00	17,259.60	0.00	S/L	5.0
5197	2002 Malibu	4/01/02	14,210.46	0.00	0.00	14,210.46	0.00	14,210.46	0.00	S/L	5.0
5207	2002 Dodge	4/18/02	20,898.00	0.00	0.00	20,898.00	0.00	20,898.00	0.00	S/L	5.0
5241	Spray On Liner	4/19/02	310.00	0.00	0.00	310.00	0.00	310.00	0.00	S/L	5.0
5242	Tool Box	4/19/02	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	5.0
5262	Medium Duty 2002 Chev. Trk	6/26/02	62,000.00	0.00	0.00	62,000.00	0.00	62,000.00	0.00	S/L	5.0
5302	Service Truck	8/20/02	89,755.00	0.00	0.00	89,755.00	0.00	89,755.00	0.00	S/L	5.0
5486	Truck255 Engine	3/18/03	10,986.03	0.00	0.00	10,986.03	0.00	10,986.03	0.00	S/L	4.0
5505	4 Dr. Malibu	4/29/03	13,999.00	0.00	0.00	12,132.48	1,866.52	13,999.00	0.00	S/L	5.0
5520 *	Vehicle 414 Chev. S10 Pickup Truc	5/09/03	16,389.00	0.00	0.00	12,838.07	2,458.35	15,296.42	1,092.58	S/L	5.0
5521	Chev. S10 Pickup Truck	5/09/03	16,389.00	0.00	0.00	12,838.07	3,277.80	16,115.87	273.13	S/L	5.0
5522	Chevy Blazer	5/09/03	20,598.00	0.00	0.00	16,135.10	4,119.60	20,254.70	343.30	S/L	5.0
5523	Chevy Van	5/20/03	24,999.00	0.00	0.00	19,322.16	4,999.80	24,321.96	677.04	S/L	5.0
5544	Chev. Pickup Truck	5/29/03	22,700.00	0.00	0.00	19,403.11	3,296.89	22,700.00	0.00	S/L	5.0
5559	Sprayed in Bedliner	6/01/03	639.00	0.00	0.00	639.00	0.00	639.00	0.00	S/L	5.0
5560	9 <sup>th</sup> Pole Assembly	6/19/03	123.75	0.00	0.00	123.75	0.00	123.75	0.00	S/L	3.0
5566	Computer Mount for Truck	6/20/03	458.75	0.00	0.00	458.75	0.00	458.75	0.00	S/L	5.0
5567	Assessories for Van	6/13/03	676.87	0.00	0.00	676.87	0.00	676.87	0.00	S/L	3.0
5582	Med. Duty Truck /Crane	7/03/03	47,000.00	0.00	0.00	39,614.30	7,385.70	47,000.00	0.00	S/L	5.0
5585	Screen Cab Protector	7/08/03	220.00	0.00	0.00	220.00	0.00	220.00	0.00	S/L	3.0
5586	Ford Pickup Truck	7/02/03	18,997.00	0.00	0.00	18,997.00	0.00	18,997.00	0.00	S/L	5.0
5615	Amber Strobe Light	8/01/03	90.15	0.00	0.00	90.15	0.00	90.15	0.00	S/L	3.0
5616	Super Lo Side Box	8/01/03	415.00	0.00	0.00	415.00	0.00	415.00	0.00	S/L	5.0
5617	Fab Key Box Holder	8/25/03	335.40	0.00	0.00	335.40	0.00	335.40	0.00	S/L	5.0
5693	2003 Chevrolet Med Duty Truck	7/29/03	51,825.00	0.00	0.00	51,825.00	0.00	51,825.00	0.00	S/L	5.0
5823	Tool box installed Truck # 262	8/01/04	1,080.00	0.00	0.00	954.00	126.00	1,080.00	0.00	S/L	5.0
5920	2005 F350 Econoline Van#242	7/29/05	31,140.49	0.00	0.00	21,279.34	6,228.10	27,507.44	3,633.05	S/L	5.0
5921	2006 FORD F250 #243	9/20/05	23,332.00	0.00	0.00	15,165.80	4,666.40	19,832.20	3,499.80	S/L	5.0
5922	2005 GMC Safari Van	7/06/05	19,050.00	0.00	0.00	13,335.00	3,810.00	17,145.00	1,905.00	S/L	5.0
5923	2005 GMC Canyon#206	7/06/05	18,768.00	0.00	0.00	13,137.60	3,753.60	16,891.20	1,876.80	S/L	5.0
5924	2005 GMC CANYON#450	7/06/05	17,718.00	0.00	0.00	12,402.60	3,543.60	15,946.20	1,771.80	S/L	5.0
5925	2005 GMC CANYON #143	7/06/05	14,908.00	0.00	0.00	10,435.60	2,981.60	13,417.20	1,490.80	S/L	5.0
5963	10 TON TAG TRAILER	7/18/05	11,600.00	0.00	0.00	5,123.33	2,320.00	7,443.33	4,156.67	S/L	5.0
6041	2006 GMC Truck 144	12/01/05	18,184.00	0.00	0.00	11,213.47	3,636.80	14,850.27	3,333.73	S/L	5.0
6042	2006 GMC Truck 143	12/01/05	15,106.64	0.00	0.00	9,315.77	3,021.33	12,337.10	2,769.54	S/L	5.0
6043	2006 GMC, Truck 124	12/01/05	15,524.00	0.00	0.00	9,573.13	3,104.80	12,677.93	2,846.07	S/L	5.0
6044	2006 Ford F350 Truck 279	12/01/05	34,257.00	0.00	0.00	21,125.15	6,851.40	27,976.55	6,280.45	S/L	5.0
6045	2006 Ford F250 Truck 254	11/18/05	24,888.00	0.00	0.00	15,347.60	4,977.60	20,325.20	4,562.80	S/L	5.0

**Tax Asset Detail 1/01/09 - 12/31/09**

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 341-0001-000 (continued)</b>											
6078	Ford Taurus SE - Vehicle 431	10/20/06	12,748.00	0.00	0.00	5,524.13	2,549.60	8,073.73	4,674.27	S/L	5.0
6079	Ford Taurus 2007 - Vehicle 403	6/02/06	12,748.00	0.00	0.00	6,586.47	2,549.60	9,136.07	3,611.93	S/L	5.0
6080	2007 Ford Ranger 4x4	6/20/06	16,256.00	0.00	0.00	8,128.00	3,251.20	11,379.20	4,876.80	S/L	5.0
6081	Vehicle 416 - Ford Explorer 4x4	6/27/06	20,742.00	0.00	0.00	10,371.00	4,148.40	14,519.40	6,222.60	S/L	5.0
6082	FORD F250 Pickup Super Cab	6/27/06	21,999.00	0.00	0.00	10,999.50	4,399.80	15,399.30	6,599.70	S/L	5.0
6135	Vehicle 451 - Ford Truck 4x4	11/28/06	26,084.00	0.00	0.00	10,868.33	5,216.80	16,085.13	9,998.87	S/L	5.0
6136	Vehicle 115 - Ford Truck 4x2	11/28/06	23,313.00	0.00	0.00	9,713.75	4,662.60	14,376.35	8,936.65	S/L	5.0
6189	Vehicle #250 Ford F250 Pickup	9/29/06	19,848.70	0.00	0.00	8,931.92	3,969.74	12,901.66	6,947.04	S/L	5.0
6388	Vehicle 402 - Ford Focus	7/03/08	11,668.00	0.00	0.00	1,166.80	2,333.60	3,500.40	8,167.60	S/L	5.0
7204	Vehicle 239 F-250 Ford Pickup	5/21/07	20,890.00	0.00	0.00	6,615.17	4,178.00	10,793.17	10,096.83	S/L	5.0
7208	Chev Express Caro Van	6/14/07	24,741.00	0.00	0.00	7,834.65	4,948.20	12,782.85	11,958.15	S/L	5.0
7228	Vehicle 266 Ford Crew Truек	9/06/07	60,553.75	0.00	0.00	16,147.67	12,110.75	28,258.42	32,295.33	S/L	5.0
7237	Vehicle 221 - Chev Colorado 4x4	2/16/07	19,782.00	0.00	0.00	7,253.40	3,956.40	11,209.80	8,572.20	S/L	5.0
7238	Vehicle 146 - Chev Colorado 4x2	2/16/07	15,452.00	0.00	0.00	5,665.73	3,090.40	8,756.13	6,695.87	S/L	5.0
7271	Vehicle 261 Underbody Compresso	11/01/07	2,342.89	0.00	0.00	546.68	468.58	1,015.26	1,327.63	S/L	5.0
7280	Trailer for Hoe Ram	2/22/08	4,500.00	0.00	0.00	750.00	900.00	1,650.00	2,850.00	S/L	5.0
7320	Vehicle 232 - Ford Ranger 4x4	7/17/08	19,211.00	0.00	0.00	1,600.92	3,842.20	5,443.12	13,767.88	S/L	5.0
7321	Vehicle 224 - Ford Ranger Pickup 4	7/17/08	19,211.00	0.00	0.00	1,600.92	3,842.20	5,443.12	13,767.88	S/L	5.0
7323	Vehicle 223 - Ford Ranger Pickup	7/17/08	19,224.86	0.00	0.00	1,602.07	3,844.97	5,447.04	13,777.82	S/L	5.0
7324	Vehicle 453 Ford Ranger Pickup 4x	6/26/08	17,364.00	0.00	0.00	1,736.40	3,472.80	5,209.20	12,154.80	S/L	5.0
7330	Vehicle 427	7/07/08	15,336.33	0.00	0.00	1,533.63	3,067.27	4,600.90	10,735.43	S/L	5.0
7331	Vehicle 233 - Colorado Chev Pick	7/18/08	15,633.43	0.00	0.00	1,302.79	3,126.69	4,429.48	11,203.95	S/L	5.0
7334	Truck Motor	9/11/08	16,474.96	0.00	0.00	1,098.33	3,294.99	4,393.32	12,081.64	S/L	5.0
7335	Bobcat Excavator	9/25/08	73,981.40	0.00	0.00	3,699.07	14,796.28	18,495.35	55,486.05	S/L	5.0
7415	John Deere XUV Gator 4x4	4/29/09	14,102.74	0.00c	0.00	0.00	1,880.37	1,880.37	12,222.37	S/L	5.0
7478	Ford F-550 Crew Truck	3/12/09	59,281.00	0.00c	0.00	0.00	9,880.17	9,880.17	49,400.83	S/L	5.0
7495	Ford F-550 Crew Truck	3/26/09	59,281.85	0.00c	0.00	0.00	8,892.28	8,892.28	50,389.57	S/L	5.0
31001	Truck Cap - # 209	2/25/99	510.00	0.00	0.00	510.00	0.00	510.00	0.00	S/L	5.0
31002	Truck Cap - # 219	2/25/99	510.00	0.00	0.00	510.00	0.00	510.00	0.00	S/L	5.0
31027	Vehicle 466	2/02/99	14,758.00	0.00	0.00	14,758.00	0.00	14,758.00	0.00	S/L	5.0
31029	Vehicle 219	2/14/99	17,015.00	0.00	0.00	17,015.00	0.00	17,015.00	0.00	S/L	5.0
31031	Vehicle 108	5/05/99	19,060.00	0.00	0.00	19,060.00	0.00	19,060.00	0.00	S/L	5.0
31033	Vehicle 259	5/05/99	28,060.00	0.00	0.00	28,060.00	0.00	28,060.00	0.00	S/L	5.0
31037	Vehicle 209	5/28/99	15,474.00	0.00	0.00	15,474.00	0.00	15,474.00	0.00	S/L	5.0
31038	Utility Body w/Undbody a/c	7/30/99	19,500.00	0.00	0.00	19,500.00	0.00	19,500.00	0.00	S/L	5.0
31039	Bed Liner & Tool Box - FS	2/12/99	488.95	0.00	0.00	488.95	0.00	488.95	0.00	S/L	5.0
31041	Steps for New Truck - #	8/13/99	180.00	0.00	0.00	180.00	0.00	180.00	0.00	S/L	5.0
31042	Cab Guard & Steps - #	8/26/99	955.50	0.00	0.00	955.50	0.00	955.50	0.00	S/L	5.0
31043	Tracks for Bobcat	10/27/99	2,170.00	0.00	0.00	2,170.00	0.00	2,170.00	0.00	S/L	4.0
31044	Install storage boxes & hose brackct	10/27/99	1,297.00	0.00	0.00	1,297.00	0.00	1,297.00	0.00	S/L	5.0
31057	# 281 F800 Dump Truck	6/30/90	34,708.89	0.00	0.00	34,708.89	0.00	34,708.89	0.00	S/L	4.0
31058 *	# 257 Crew Truck 600	6/30/90	27,758.85	0.00	0.00	27,758.85	0.00	27,758.85	0.00	S/L	4.0
31063	# 276 Ford Super Dump Trk	6/30/92	24,021.91	0.00	0.00	24,021.91	0.00	24,021.91	0.00	S/L	4.0
31065	# 256 Ford 600	6/30/93	31,628.34	0.00	0.00	31,628.34	0.00	31,628.34	0.00	S/L	4.0
31066	# 256 A Air compressor	6/30/93	10,700.50	0.00	0.00	10,700.50	0.00	10,700.50	0.00	S/L	4.0
31069	# 202 Chevy Blazer	6/30/95	21,251.57	0.00	0.00	21,251.57	0.00	21,251.57	0.00	S/L	4.0
31073	# 110 Jeep Cherokee	6/30/96	19,899.07	0.00	0.00	19,899.07	0.00	19,899.07	0.00	S/L	4.0
31074	# 201 Jeep Cherokee	6/30/96	19,899.07	0.00	0.00	19,899.07	0.00	19,899.07	0.00	S/L	4.0
31075	# 102 Crown Victoria	6/30/96	19,789.35	0.00	0.00	19,789.35	0.00	19,789.35	0.00	S/L	4.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 341-0001-000 (continued)</b>											
31077	Vehicle # 226	3/03/98	16,774.00	0.00	0.00	16,774.00	0.00	16,774.00	0.00	S/L	5.0
31085	Vehicle # 452	3/03/98	16,774.00	0.00	0.00	16,774.00	0.00	16,774.00	0.00	S/L	5.0
31087	Vehicle # 246	4/27/98	18,764.57	0.00	0.00	18,764.57	0.00	18,764.57	0.00	S/L	5.0
31318	1999 Ford E450 Bus	10/01/05	3,500.00	0.00	0.00	2,275.00	700.00	2,975.00	525.00	S/L	5.0
31352	Kubota ATV - RTV900	12/20/06	13,971.00	0.00	0.00	5,588.40	2,794.20	8,382.60	5,588.40	S/L	5.0
31385	2006 Dump Truck	10/20/06	69,632.00	0.00	0.00	25,531.73	13,926.40	39,458.13	30,173.87	S/L	5.0
31422	F-450 Ford 4X2	5/01/07	44,288.09	0.00	0.00	14,762.70	8,857.62	23,620.32	20,667.77	S/L	5.0
31423	F-250 Ford 2X2	5/01/07	20,384.05	0.00	0.00	6,794.68	4,076.81	10,871.49	9,512.56	S/L	5.0
31424	F-250 Ford 4X4	5/01/07	22,512.00	0.00	0.00	7,504.00	4,502.40	12,006.40	10,505.60	S/L	5.0
31456	Ford Ranger 4X4 #222	6/01/08	19,515.93	0.00	0.00	2,276.86	3,903.19	6,180.05	13,335.88	S/L	5.0
31457	Colorado Pickup	6/01/08	16,386.43	0.00	0.00	1,911.75	3,277.29	5,189.04	11,197.39	S/L	5.0
	<b>341-0001-000</b>		<b>2,871,769.42</b>	<b>0.00c</b>	<b>0.00</b>	<b>2,099,026.34</b>	<b>241,904.36</b>	<b>2,340,930.70</b>	<b>530,838.72</b>		
	<b>*Less: Dispositions</b>		<b>72,396.85</b>	<b>0.00</b>	<b>0.00</b>	<b>68,845.92</b>	<b>0.00</b>	<b>71,304.27</b>	<b>1,092.58</b>		
	<b>Net 341-0001-000</b>		<b>2,799,372.57</b>	<b>0.00c</b>	<b>0.00</b>	<b>2,030,180.42</b>	<b>241,904.36</b>	<b>2,269,626.43</b>	<b>529,746.14</b>		
<b>Group: 341-0002-000</b>											
4893	Vehicles	6/13/02	5,097.75	0.00	0.00	5,097.75	0.00	5,097.75	0.00	S/L	1.0
4894	Vehicle	6/13/02	13,356.90	0.00	0.00	13,356.90	0.00	13,356.90	0.00	S/L	3.0
4895	Vehicle	6/13/02	12,619.25	0.00	0.00	12,619.25	0.00	12,619.25	0.00	S/L	3.0
	<b>341-0002-000</b>		<b>31,073.90</b>	<b>0.00c</b>	<b>0.00</b>	<b>31,073.90</b>	<b>0.00</b>	<b>31,073.90</b>	<b>0.00</b>		
<b>Group: 342-0001-000</b>											
1302	Vehicle 262 - Truck Body	9/19/89	16,454.00	0.00	0.00	16,454.00	0.00	16,454.00	0.00	S/L	5.0
1304	Vehicle 261 - Truck Body	10/16/89	13,458.54	0.00	0.00	13,458.54	0.00	13,458.54	0.00	S/L	5.0
1331	LOCATORS	3/22/93	3,645.00	0.00	0.00	3,645.00	0.00	3,645.00	0.00	S/L	3.0
1335	STREET PLATES	5/18/93	1,859.77	0.00	0.00	1,859.77	0.00	1,859.77	0.00	S/L	3.0
1336	PLATE COMPACT	9/17/93	1,525.00	0.00	0.00	1,525.00	0.00	1,525.00	0.00	S/L	3.0
1337	2 ROCK DRILLS	9/17/93	1,892.00	0.00	0.00	1,892.00	0.00	1,892.00	0.00	S/L	3.0
1339	AIR SAW	10/20/93	862.00	0.00	0.00	862.00	0.00	862.00	0.00	S/L	3.0
1341	PRESSURE WASHER	12/01/93	2,069.74	0.00	0.00	2,069.74	0.00	2,069.74	0.00	S/L	3.0
1342	LOCATOR	1/18/94	1,350.00	0.00	0.00	1,350.00	0.00	1,350.00	0.00	S/L	3.0
1346	JACKS & SHORING	11/16/94	2,685.00	0.00	0.00	2,685.00	0.00	2,685.00	0.00	S/L	3.0
1347	(3) 486 DX2 & HP DESKJET	2/13/95	7,776.00	0.00	0.00	7,776.00	0.00	7,776.00	0.00	S/L	5.0
1348	WELDER	3/22/95	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	7.0
1349	LIFT	3/22/95	468.94	0.00	0.00	468.94	0.00	468.94	0.00	S/L	7.0
1350	PIPE THREADER	4/18/95	3,577.32	0.00	0.00	3,577.32	0.00	3,577.32	0.00	S/L	7.0
1351	TPOP TWIN POST LIFT	4/18/95	4,060.00	0.00	0.00	4,060.00	0.00	4,060.00	0.00	S/L	7.0
1352	(2) TSURUMI TRASH PUMPS	5/15/95	2,433.11	0.00	0.00	2,433.11	0.00	2,433.11	0.00	S/L	7.0
1353	(2) GAS SAWS	5/15/95	1,622.00	0.00	0.00	1,622.00	0.00	1,622.00	0.00	S/L	7.0
1354	ROCK DRILL	9/19/95	1,225.00	0.00	0.00	1,225.00	0.00	1,225.00	0.00	S/L	7.0
1355	90# BREAKER	9/19/95	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.0
1356	SHORING EQUIPMENT	10/16/95	7,175.00	0.00	0.00	7,175.00	0.00	7,175.00	0.00	S/L	7.0
1357	METER MASTER	10/17/95	5,680.00	0.00	0.00	5,680.00	0.00	5,680.00	0.00	S/L	7.0
1358	AIR HAMMER	3/20/96	950.00	0.00	0.00	950.00	0.00	950.00	0.00	S/L	7.0
1359	COPIER	5/21/96	4,575.00	0.00	0.00	4,575.00	0.00	4,575.00	0.00	S/L	7.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 342-0001-000 (continued)</b>											
1360	LOCATORS	12/17/96	5,085.00	0.00	0.00	5,085.00	0.00	5,085.00	0.00	S/L	7.0
1361	Pipe Saw	12/17/96	691.26	0.00	0.00	691.26	0.00	691.26	0.00	S/L	7.0
1362	ROCK DRILL	12/17/96	1,289.00	0.00	0.00	1,289.00	0.00	1,289.00	0.00	S/L	7.0
1364	Heater C.Cty Garage	2/18/97	1,947.00	0.00	0.00	1,947.00	0.00	1,947.00	0.00	S/L	3.0
1365	Shoring Equipment	2/18/97	8,062.60	0.00	0.00	8,062.60	0.00	8,062.60	0.00	S/L	4.0
1366	Street Plates	5/02/97	5,007.00	0.00	0.00	5,007.00	0.00	5,007.00	0.00	S/L	5.0
1367	Street Plates	7/10/97	1,350.00	0.00	0.00	1,350.00	0.00	1,350.00	0.00	S/L	5.0
1368	Tapping Machine	9/18/97	1,925.94	0.00	0.00	1,925.94	0.00	1,925.94	0.00	S/L	5.0
1369	3 Gas Saws	10/16/97	2,805.00	0.00	0.00	2,805.00	0.00	2,805.00	0.00	S/L	4.0
1370	3 Trash Pumps	10/16/97	2,487.00	0.00	0.00	2,487.00	0.00	2,487.00	0.00	S/L	4.0
1371	Locator	10/28/97	6,576.00	0.00	0.00	6,576.00	0.00	6,576.00	0.00	S/L	5.0
1372	Rock Drill	10/28/97	1,847.00	0.00	0.00	1,847.00	0.00	1,847.00	0.00	S/L	4.0
1373	Hydraulic Hammer	12/01/97	15,625.95	0.00	0.00	15,625.95	0.00	15,625.95	0.00	S/L	5.0
1374	Safety Equipment	12/05/97	7,335.79	0.00	0.00	7,335.79	0.00	7,335.79	0.00	S/L	5.0
1375	Equipment 1998	6/30/98	24,674.83	0.00	0.00	24,674.83	0.00	24,674.83	0.00	S/L	5.0
1391	HYDRANT METER	1/22/92	2,320.50	0.00	0.00	2,320.50	0.00	2,320.50	0.00	S/L	4.0
1393	TOOLS	6/30/93	10,343.17	0.00	0.00	10,343.17	0.00	10,343.17	0.00	S/L	4.0
1394	COMPUTER	4/20/93	1,998.00	0.00	0.00	1,998.00	0.00	1,998.00	0.00	S/L	4.0
1396	CALIBRATOR KIT	1/18/94	1,371.50	0.00	0.00	1,371.50	0.00	1,371.50	0.00	S/L	4.0
1397	TV/VCR	8/02/94	439.95	0.00	0.00	439.95	0.00	439.95	0.00	S/L	4.0
1399	Chlorine Analyzer	10/28/97	7,935.00	0.00	0.00	7,935.00	0.00	7,935.00	0.00	S/L	4.0
1443	MAGNETIC DRILL/FIRE PLUG N	1/13/92	1,719.16	0.00	0.00	1,719.16	0.00	1,719.16	0.00	S/L	4.0
1444	TOOL AND DIE SET	10/15/92	720.90	0.00	0.00	720.90	0.00	720.90	0.00	S/L	4.0
1445	SCHONSTEADT 52CX LOCATOI	11/21/95	690.27	0.00	0.00	690.27	0.00	690.27	0.00	S/L	7.0
5035	Gas Saw	8/31/01	911.00	0.00	0.00	911.00	0.00	911.00	0.00	S/L	5.0
5036	Gas Saw	8/31/01	911.00	0.00	0.00	911.00	0.00	911.00	0.00	S/L	5.0
5037	Gas Water Pump	8/31/01	475.00	0.00	0.00	475.00	0.00	475.00	0.00	S/L	5.0
5038	Gas Water Pump	8/31/01	475.00	0.00	0.00	475.00	0.00	475.00	0.00	S/L	5.0
5039	Gas Water Pump	8/31/01	475.00	0.00	0.00	475.00	0.00	475.00	0.00	S/L	5.0
5074	Air Spade Hand Tool	10/12/01	1,150.00	0.00	0.00	1,150.00	0.00	1,150.00	0.00	S/L	5.0
5137	Crane for Truck 411	11/30/01	10,000.75	0.00	0.00	10,000.75	0.00	10,000.75	0.00	S/L	7.0
31015	Hooks & Chains	3/16/99	708.36	0.00	0.00	708.36	0.00	708.36	0.00	S/L	3.0
31016	Street Plates	3/15/99	1,850.00	0.00	0.00	1,850.00	0.00	1,850.00	0.00	S/L	5.0
31017	Enhanced Monitor Scan Tool	8/20/99	1,195.00	0.00	0.00	1,195.00	0.00	1,195.00	0.00	S/L	5.0
31018	Capital Line Item 54	10/08/99	5,926.50	0.00	0.00	5,185.69	296.33	5,482.02	444.48	S/L	20.0
31021	Cut off Saw	9/16/99	910.00	0.00	0.00	910.00	0.00	910.00	0.00	S/L	7.0
31022	2" Honda Pump	6/03/99	951.60	0.00	0.00	951.60	0.00	951.60	0.00	S/L	7.0
31186	Dust Cabinet for Blasting Cabinet.	6/30/86	1,116.33	0.00	0.00	1,116.33	0.00	1,116.33	0.00	S/L	1.0
31187	Blasting Cabinet for Meter Rep.	6/30/86	2,627.85	0.00	0.00	2,627.85	0.00	2,627.85	0.00	S/L	1.0
31188	Meter Testing Table	6/30/86	6,654.09	0.00	0.00	6,654.09	0.00	6,654.09	0.00	S/L	1.0
31189	Testing Tank #1	6/30/86	425.25	0.00	0.00	425.25	0.00	425.25	0.00	S/L	1.0
31190	Meter Testing Tank # 4	6/30/86	689.26	0.00	0.00	689.26	0.00	689.26	0.00	S/L	1.0
31191	Ford Meter Repair Bench	6/30/86	1,452.80	0.00	0.00	1,452.80	0.00	1,452.80	0.00	S/L	1.0
31193	Portable Large Meter Tester	6/30/87	1,890.00	0.00	0.00	1,890.00	0.00	1,890.00	0.00	S/L	1.0
31218	Valve Locator Model 720 A	6/30/91	462.33	0.00	0.00	462.33	0.00	462.33	0.00	S/L	1.0
31219	Valve Locator - 720 A	6/30/91	462.33	0.00	0.00	462.33	0.00	462.33	0.00	S/L	1.0
31220	Valve Locator	6/30/91	462.33	0.00	0.00	462.33	0.00	462.33	0.00	S/L	1.0
31221	Tilton SA18 Pump	6/30/91	255.10	0.00	0.00	255.10	0.00	255.10	0.00	S/L	1.0
31222	Fire Hydrant Meter 3"	6/30/91	615.00	0.00	0.00	615.00	0.00	615.00	0.00	S/L	1.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 342-0001-000 (continued)</b>											
31223	Locator	6/30/91	1,760.55	0.00	0.00	1,760.55	0.00	1,760.55	0.00	S/L	1.0
31224	Rotary Broom	6/30/91	2,450.00	0.00	0.00	2,450.00	0.00	2,450.00	0.00	S/L	1.0
31225	Shoring Shield & Equip	6/30/91	5,993.60	0.00	0.00	5,993.60	0.00	5,993.60	0.00	S/L	1.0
31226	Hydraulic Pump	6/30/91	511.50	0.00	0.00	511.50	0.00	511.50	0.00	S/L	1.0
31227	Verticle Shores	6/30/91	1,671.00	0.00	0.00	1,671.00	0.00	1,671.00	0.00	S/L	1.0
31228	Locator - LS/800	6/30/91	1,760.55	0.00	0.00	1,760.55	0.00	1,760.55	0.00	S/L	1.0
31229	2" Centi Pump	6/30/91	468.98	0.00	0.00	468.98	0.00	468.98	0.00	S/L	1.0
31230	Arrow Board	6/30/92	328.00	0.00	0.00	328.00	0.00	328.00	0.00	S/L	1.0
31231	Wheel Balancer	6/30/92	3,038.00	0.00	0.00	3,038.00	0.00	3,038.00	0.00	S/L	1.0
31232	Electric System Tester	6/30/92	1,274.00	0.00	0.00	1,274.00	0.00	1,274.00	0.00	S/L	1.0
31233	Tire Changer	6/30/92	2,007.00	0.00	0.00	2,007.00	0.00	2,007.00	0.00	S/L	1.0
31234	Fan for Water Tank Office	6/30/93	309.99	0.00	0.00	309.99	0.00	309.99	0.00	S/L	1.0
31235	Goldar Valve Locator	6/30/93	393.01	0.00	0.00	393.01	0.00	393.01	0.00	S/L	1.0
31236	Goldar Valve Locator	6/30/93	393.01	0.00	0.00	393.01	0.00	393.01	0.00	S/L	1.0
31237	Cordless Drill	6/30/94	210.72	0.00	0.00	210.72	0.00	210.72	0.00	S/L	1.0
31238	Schonstadt Magnetic Locator	6/30/94	813.57	0.00	0.00	813.57	0.00	813.57	0.00	S/L	1.0
31239	Goldack Leak Locator	6/30/94	981.91	0.00	0.00	981.91	0.00	981.91	0.00	S/L	1.0
31240	Pollard Pito Gauge & Diffuser	6/30/94	338.10	0.00	0.00	338.10	0.00	338.10	0.00	S/L	1.0
31241	Coleman 8 HP Generator	6/30/94	542.84	0.00	0.00	542.84	0.00	542.84	0.00	S/L	1.0
31242	Golak Leak Locator	6/30/94	979.55	0.00	0.00	979.55	0.00	979.55	0.00	S/L	1.0
31243	Golak Leak Locator	6/30/94	979.55	0.00	0.00	979.55	0.00	979.55	0.00	S/L	1.0
31244	Golak Leak Locator	6/30/94	1,066.35	0.00	0.00	1,066.35	0.00	1,066.35	0.00	S/L	1.0
31245	Visual Read Gun	6/30/95	1,528.04	0.00	0.00	1,528.04	0.00	1,528.04	0.00	S/L	10.0
31246	Rotary Brake Lathe	6/30/96	2,094.75	0.00	0.00	2,094.75	0.00	2,094.75	0.00	S/L	1.0
	<b>342-0001-000</b>		<b>276,872.69</b>	<b>0.00c</b>	<b>0.00</b>	<b>276,131.88</b>	<b>296.33</b>	<b>276,428.21</b>	<b>444.48</b>		
<b>Group: 343-0001-000</b>											
4986	Stihl cut-off saw	8/30/04	923.99	0.00	0.00	923.99	0.00	923.99	0.00	S/L	3.0
4987	2" gas water pump Honda engine	8/20/04	428.57	0.00	0.00	371.41	57.16	428.57	0.00	S/L	5.0
4988	2" gas water pump w/Honda engine	8/20/04	428.57	0.00	0.00	371.41	57.16	428.57	0.00	S/L	5.0
4989	2" gas water pump w/Honda engine	8/20/04	428.57	0.00	0.00	371.41	57.16	428.57	0.00	S/L	5.0
4990	2" gas water pump w/Honda engine	8/20/04	428.57	0.00	0.00	371.41	57.16	428.57	0.00	S/L	5.0
4991	2" gas water pump w/Honda engine	8/20/04	428.57	0.00	0.00	371.41	57.16	428.57	0.00	S/L	5.0
4992	2" gas water pump w/Honda engine	8/20/04	428.57	0.00	0.00	371.41	57.16	428.57	0.00	S/L	5.0
4993	3" gas water pump w/Honda engine	8/20/04	428.58	0.00	0.00	371.45	57.13	428.58	0.00	S/L	5.0
4994	Aluminum valve key head	8/01/04	349.67	0.00	0.00	349.67	0.00	349.67	0.00	S/L	3.0
4995	Aluminum valve key head	8/01/04	349.67	0.00	0.00	349.67	0.00	349.67	0.00	S/L	3.0
4997	Aluminum tube handle	8/01/04	349.66	0.00	0.00	349.66	0.00	349.66	0.00	S/L	3.0
4998	Tapping machine	9/13/04	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	3.0
5694	2" centrifugal gas pump	10/21/03	477.65	0.00	0.00	477.65	0.00	477.65	0.00	S/L	3.0
5695	2" centrifugal gas pump	10/21/03	477.65	0.00	0.00	477.65	0.00	477.65	0.00	S/L	3.0
5696	2" centrifugal gas pump	10/21/03	477.65	0.00	0.00	477.65	0.00	477.65	0.00	S/L	3.0
5697	2" centrifugal gas pump	10/21/03	477.65	0.00	0.00	477.65	0.00	477.65	0.00	S/L	3.0
5698	760 Cutall saw	10/22/03	934.00	0.00	0.00	934.00	0.00	934.00	0.00	S/L	3.0
5699	760 cutall saw	10/22/03	934.00	0.00	0.00	934.00	0.00	934.00	0.00	S/L	3.0
5700	760 Cutall saw	10/23/03	934.00	0.00	0.00	934.00	0.00	934.00	0.00	S/L	3.0
5780	Tailgate salt spreader	12/16/04	1,365.00	0.00	0.00	1,365.00	0.00	1,365.00	0.00	S/L	3.0



Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 343-0001-000 (continued)</b>											
5940	HONDA 1" PUMP	9/26/05	263.96	0.00	0.00	263.96	0.00	263.96	0.00	S/L	3.0
5941	HONDA 1" PUMP	9/26/05	263.96	0.00	0.00	263.96	0.00	263.96	0.00	S/L	3.0
5942	HONDA 1" PUMP	9/26/05	263.96	0.00	0.00	263.96	0.00	263.96	0.00	S/L	3.0
5943	POCKET PROREADER	9/26/05	1,806.07	0.00	0.00	1,173.93	361.21	1,535.14	270.93	S/L	5.0
5944	MILLER MIG WELDER	4/04/05	585.00	0.00	0.00	194.31	33.43	227.74	357.26	S/L	17.5
5945	2" AKRON TEST BENCH	9/26/05	23,775.00	0.00	0.00	4,033.26	1,358.57	5,391.83	18,383.17	S/L	17.5
5946	3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	113.54	21.71	135.25	244.75	S/L	17.5
5947	3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	113.54	21.71	135.25	244.75	S/L	17.5
5948	3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	113.54	21.71	135.25	244.75	S/L	17.5
5949	3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	113.54	21.71	135.25	244.75	S/L	17.5
5950	3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	113.54	21.71	135.25	244.75	S/L	17.5
5951	3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	113.54	21.71	135.25	244.75	S/L	17.5
5952	3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	113.54	21.71	135.25	244.75	S/L	17.5
5953	6"-8" WHEEL CUTTER	8/08/05	754.00	0.00	0.00	754.00	0.00	754.00	0.00	S/L	1.0
5954	4"-6" WHEEL CUTTER HINGED	8/08/05	1,892.00	0.00	0.00	1,892.00	0.00	1,892.00	0.00	S/L	3.0
5955	PIPE LOCATOR	6/27/05	2,970.00	0.00	0.00	2,970.00	0.00	2,970.00	0.00	S/L	3.0
5957	PIPE LOCATOR	6/27/05	2,970.00	0.00	0.00	2,970.00	0.00	2,970.00	0.00	S/L	3.0
5958	LINE TRACE AND LOCATOR	3/18/05	2,088.82	0.00	0.00	1,566.60	417.76	1,984.36	104.46	S/L	5.0
6022	Magnetic locator	12/09/05	907.89	0.00	0.00	907.89	0.00	907.89	0.00	S/L	3.0
6023	Magnetic locator	12/09/05	907.89	0.00	0.00	907.89	0.00	907.89	0.00	S/L	3.0
6024	magnetic and cable locator	12/09/05	2,078.89	0.00	0.00	2,078.89	0.00	2,078.89	0.00	S/L	3.0
6025	Mini transmitter	12/09/05	349.88	0.00	0.00	349.88	0.00	349.88	0.00	S/L	3.0
6026	Stihl cut off saw	12/06/05	930.00	0.00	0.00	930.00	0.00	930.00	0.00	S/L	3.0
6027	Stihl cut off saw	12/06/05	930.00	0.00	0.00	930.00	0.00	930.00	0.00	S/L	3.0
6028	10' aluminum panel	11/01/05	845.00	0.00	0.00	535.17	169.00	704.17	140.83	S/L	5.0
6029	10' aluminum panel	11/01/05	845.00	0.00	0.00	535.17	169.00	704.17	140.83	S/L	5.0
6030	10' aluminum panel	11/01/05	845.00	0.00	0.00	535.17	169.00	704.17	140.83	S/L	5.0
6031	10' aluminum panel	11/01/05	845.00	0.00	0.00	535.17	169.00	704.17	140.83	S/L	5.0
6032	10' aluminum panel	11/01/05	845.00	0.00	0.00	535.17	169.00	704.17	140.83	S/L	5.0
6033	10' aluminum panel	11/01/05	845.00	0.00	0.00	535.17	169.00	704.17	140.83	S/L	5.0
6034	10' aluminum panel	11/01/05	845.00	0.00	0.00	171.17	169.00	340.17	504.83	S/L	5.0
6035	10' aluminum panel	11/01/05	845.00	0.00	0.00	535.17	169.00	704.17	140.83	S/L	5.0
6036	Adjustable struts	11/01/05	280.00	0.00	0.00	177.33	56.00	233.33	46.67	S/L	5.0
6037	Adjustable struts	11/01/05	280.00	0.00	0.00	177.33	56.00	233.33	46.67	S/L	5.0
6038	Geophone and case	11/01/05	308.72	0.00	0.00	308.72	0.00	308.72	0.00	S/L	3.0
6039	Geophone and case	11/01/05	308.71	0.00	0.00	308.71	0.00	308.71	0.00	S/L	3.0
6104	Tire Changer Coats 5040 - Auto Me	6/27/06	3,418.00	0.00	0.00	1,367.20	341.80	1,709.00	1,709.00	S/L	10.0
6105	Coats 850 Wheel Balancer	6/26/06	3,782.35	0.00	0.00	1,512.95	378.24	1,891.19	1,891.16	S/L	10.0
6132	Auto Pressure Washer Model 320x4	8/31/06	3,245.33	0.00	0.00	2,524.15	721.18	3,245.33	0.00	S/L	3.0
6141	Aluminum Shoring Unit	7/28/06	3,003.33	0.00	0.00	1,451.62	600.67	2,052.29	951.04	S/L	5.0
6142	Aluminum Shoring Unit	7/28/06	3,003.33	0.00	0.00	1,451.62	600.67	2,052.29	951.04	S/L	5.0
6143	Aluminum Shoring Unit	7/28/06	3,003.34	0.00	0.00	1,451.62	600.67	2,052.29	951.05	S/L	5.0
6188	MCEP-500 Hand Pump & Indicator	10/26/06	1,300.00	0.00	0.00	563.33	260.00	823.33	476.67	S/L	5.0
6297	Seimens Hydroranger-Transducer-L	4/20/07	2,144.31	0.00	0.00	714.77	428.86	1,143.63	1,000.68	S/L	5.0
6453	Water Pump 2" Koshin	1/18/06	659.75	0.00	0.00	641.43	18.32	659.75	0.00	S/L	3.0
6454	Water Pump 3" Koshin	1/18/06	759.76	0.00	0.00	738.65	21.11	759.76	0.00	S/L	3.0
7189	Magnetic Locator GA-52CX	5/04/07	685.14	0.00	0.00	380.63	228.38	609.01	76.13	S/L	3.0
7190	Magnetic Locator GA-52CX	5/04/07	685.14	0.00	0.00	380.63	228.38	609.01	76.13	S/L	3.0
7191	Magnetic Locator GA-52CX	5/04/07	685.13	0.00	0.00	380.63	228.38	609.01	76.12	S/L	3.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 343-0001-000 (continued)</b>											
7200	SRL Winch	5/24/07	5,905.28	0.00	0.00	1,870.01	1,181.06	3,051.07	2,854.21	S/L	5.0
7201	Winch TriPod	5/24/07	666.10	0.00	0.00	210.93	133.22	344.15	321.95	S/L	5.0
7212	Genisys OTC Hand Held Monitor	8/22/07	1,995.95	0.00	0.00	532.25	399.19	931.44	1,064.51	S/L	5.0
7215	Mr. Deburrr Finishing Tub	2/01/07	4,225.00	0.00	0.00	1,619.58	845.00	2,464.58	1,760.42	S/L	5.0
7223	Gas Clyinder Storage Cabinet HEC	8/20/07	798.53	0.00	0.00	72.25	45.63	117.88	680.65	S/L	17.5
7242	Shoring Vertical 1.5' Rails 1 Cyclin	12/31/07	387.39	0.00	0.00	77.48	77.48	154.96	232.43	S/L	5.0
7243	Shoring Vertical 1.5' Rails 1 Cyclin	12/31/07	387.39	0.00	0.00	77.48	77.48	154.96	232.43	S/L	5.0
7244	Shoring Vertical 1.5' Rails 1 cyclinc	12/31/07	387.38	0.00	0.00	77.48	77.48	154.96	232.42	S/L	5.0
7245	Shoring Vertical 3.5' Rails 2 Cyclin	12/31/07	826.42	0.00	0.00	165.28	165.28	330.56	495.86	S/L	5.0
7246	Shoring 3.5' Rails 2 cyclinders	12/31/07	826.42	0.00	0.00	165.28	165.28	330.56	495.86	S/L	5.0
7267	1cf Meter Tester Tank	1/31/08	1,005.29	0.00	0.00	52.66	57.45	110.11	895.18	S/L	17.5
7268	10cf Meter Test Tank	1/31/08	6,609.21	0.00	0.00	346.20	377.67	723.87	5,885.34	S/L	17.5
7313	Wacker 2" Water Pump - Model PG	5/21/08	354.00	0.00	0.00	68.83	118.00	186.83	167.17	S/L	3.0
7314	Wacker 2" Water Pump - Model PG	5/21/08	354.00	0.00	0.00	68.83	118.00	186.83	167.17	S/L	3.0
7315	Wacker 2" Water Pump - Model PG	5/21/08	354.00	0.00	0.00	68.83	118.00	186.83	167.17	S/L	3.0
7316	Wacker 2" Water Pump - Model PG	5/21/08	354.00	0.00	0.00	68.83	118.00	186.83	167.17	S/L	3.0
7317	Wacker 2" Water Pump - Model PG	5/21/08	354.00	0.00	0.00	68.83	118.00	186.83	167.17	S/L	3.0
7319	Hydrant Pressure Recorder - HPR-3	5/21/08	2,028.70	0.00	0.00	67.62	115.93	183.55	1,845.15	S/L	17.5
7441	Hydro Guard Flushing Device 3 Lo	12/04/08	3,246.49	0.00	0.00	54.11	649.30	703.41	2,543.08	S/L	5.0
7442	Hydro Guard Flushing Devie	12/04/08	3,246.49	0.00	0.00	54.11	649.30	703.41	2,543.08	S/L	5.0
7443	HG3 Hand Held Programmer	12/04/08	236.27	0.00	0.00	3.94	47.25	51.19	185.08	S/L	5.0
7452	10" Cast Iron Pipe Tongs	12/18/08	1,372.96	0.00	0.00	0.00	78.45	78.45	1,294.51	S/L	17.5
7453	16" Cast Iron Pipe Tongs	12/18/08	1,696.01	0.00	0.00	0.00	96.91	96.91	1,599.10	S/L	17.5
7454	20" Cast Iron Pipe Tongs	12/18/08	2,071.87	0.00	0.00	0.00	118.39	118.39	1,953.48	S/L	17.5
7458	Snow Plow	1/16/09	4,200.00	0.00c	0.00	0.00	770.00	770.00	3,430.00	S/L	5.0
7459	Salt Spreader	1/16/09	3,300.00	0.00c	0.00	0.00	605.00	605.00	2,695.00	S/L	5.0
7477	Gemini Truck Lift GR-30	2/20/09	16,668.00	0.00c	0.00	0.00	926.00	926.00	15,742.00	S/L	15.0
7497	Light Raeks for Main Breaks	8/03/09	621.57	0.00c	0.00	0.00	51.80	51.80	569.77	S/L	5.0
7498	Light Raek for Main Breaks	8/03/09	621.58	0.00e	0.00	0.00	51.80	51.80	569.78	S/L	5.0
7499	Light Raek for Main Breaks	8/03/09	621.58	0.00e	0.00	0.00	51.80	51.80	569.78	S/L	5.0
7513	Rails LED Lighting Syctm	4/03/09	961.79	0.00e	0.00	0.00	144.27	144.27	817.52	S/L	5.0
7514	Rails FED Lighting System	4/03/09	961.79	0.00e	0.00	0.00	144.27	144.27	817.52	S/L	5.0
7515	Rails LED Lighting System	4/03/09	961.78	0.00e	0.00	0.00	144.27	144.27	817.51	S/L	5.0
7516	Rails LED Lighting System	4/03/09	961.78	0.00e	0.00	0.00	144.27	144.27	817.51	S/L	5.0
7518	Welder Millermatic 252	4/22/09	2,025.07	0.00c	0.00	0.00	270.01	270.01	1,755.06	S/L	5.0
7525	Magnetic Locator	10/22/09	694.63	0.00c	0.00	0.00	23.15	23.15	671.48	S/L	5.0
7526	Magnetic Locator	10/22/09	694.63	0.00c	0.00	0.00	23.15	23.15	671.48	S/L	5.0
7527	Genie Light Tower 4000 watts Dies	11/06/09	8,065.20	0.00c	0.00	0.00	268.84	268.84	7,796.36	S/L	5.0
7666	Magnetic Locator	10/22/09	694.63	0.00c	0.00	0.00	23.15	23.15	671.48	S/L	5.0
7667	Magnetic Locator	10/22/09	694.63	0.00c	0.00	0.00	23.15	23.15	671.48	S/L	5.0
7668	Magnetic Locator	10/22/09	694.63	0.00c	0.00	0.00	23.15	23.15	671.48	S/L	5.0
7669	Magnetic Locator	10/22/09	694.63	0.00c	0.00	0.00	23.15	23.15	671.48	S/L	5.0
7670	Magnetic Locator	10/22/09	694.63	0.00c	0.00	0.00	23.15	23.15	671.48	S/L	5.0
7673	Grundomat Mole Piecrring Unit	12/03/09	3,285.46	0.00c	0.00	0.00	54.76	54.76	3,230.70	S/L	5.0
31313	1" Honda Pump	12/09/05	559.90	0.00	0.00	559.90	0.00	559.90	0.00	S/L	3.0
31319	5/8-1" Test Bench	12/01/05	19,964.00	0.00	0.00	5,299.97	1,140.80	6,440.77	13,523.23	S/L	17.5
31419	Orion Gas Monitor	12/04/07	1,479.38	0.00	0.00	308.21	295.88	604.09	875.29	S/L	5.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 343-0001-000 (continued)</b>											
		343-0001-000	203,570.69	0.00c	0.00	66,303.38	20,017.26	86,320.64	117,250.05		
<b>Group: 344-0001-000</b>											
5937	ION CHROMATOGRAPH SYSTE	4/25/05	24,111.00	0.00	0.00	17,681.40	4,822.20	22,503.60	1,607.40	S/L	5.0
5938	SERVICE AGREEMENT FOR ION	6/06/05	2,749.92	0.00	0.00	2,749.92	0.00	2,749.92	0.00	S/L	1.0
5939	STATICMASTER BRUSH	5/09/05	29.45	0.00	0.00	29.45	0.00	29.45	0.00	S/L	1.0
6040	Gas chromatograph	12/01/05	31,724.00	0.00	0.00	31,724.00	0.00	31,724.00	0.00	S/L	3.0
6126	Pocket Chlorimeter 59	9/05/06	357.41	0.00	0.00	277.99	79.42	357.41	0.00	S/L	3.0
6127	Pocket Chlorimeters 59	8/30/06	357.41	0.00	0.00	277.99	79.42	357.41	0.00	S/L	3.0
6128	Pocket Chlorimeter	8/30/06	357.41	0.00	0.00	277.99	79.42	357.41	0.00	S/L	3.0
6129	Sension 4 PH Meter 40t	8/30/06	893.27	0.00	0.00	694.77	198.50	893.27	0.00	S/L	3.0
6244	Manitowoc Ice Machine	8/28/06	3,325.29	0.00	0.00	1,551.81	665.06	2,216.87	1,108.42	S/L	5.0
7254	Turbidimeter	11/19/08	1,760.00	0.00	0.00	29.33	352.00	381.33	1,378.67	S/L	5.0
7273	TOC Fusion UV Analyzer	3/24/08	18,748.01	0.00	0.00	1,406.10	1,874.80	3,280.90	15,467.11	S/L	10.0
7350	Turbidimeter	11/13/08	1,760.00	0.00	0.00	58.67	352.00	410.67	1,349.33	S/L	5.0
7351	Ceramic Magnetic Stirrer	10/31/08	282.00	0.00	0.00	9.40	56.40	65.80	216.20	S/L	5.0
7352	Ceramic Magnetic Stirr	1/31/08	282.00	0.00	0.00	51.70	56.40	108.10	173.90	S/L	5.0
7353	pH/ISE Benchtop Meter	1/31/08	899.32	0.00	0.00	164.88	179.86	344.74	554.58	S/L	5.0
7355	pH/ISE Benchtop Meter	10/31/08	899.31	0.00	0.00	29.98	179.86	209.84	689.47	S/L	5.0
7356	pH/ISE Benchtop Meter	10/31/08	899.32	0.00	0.00	29.98	179.86	209.84	689.48	S/L	5.0
7357	Ceramic Magnetic Stirrer	10/31/08	282.00	0.00	0.00	9.40	56.40	65.80	216.20	S/L	5.0
7358	Ceramic Magnetic Stirrer	1/31/08	282.00	0.00	0.00	51.70	56.40	108.10	173.90	S/L	5.0
7359	Turbidimeter	11/19/08	1,760.00	0.00	0.00	29.33	352.00	381.33	1,378.67	S/L	5.0
7436	Sealer for Inqubator WQTS2X	8/21/09	3,544.51	0.00c	0.00	0.00	118.15	118.15	3,426.36	S/L	10.0
7576	Isotemp Incubator WJ Miero Lab	9/10/09	4,139.16	0.00c	0.00	0.00	275.94	275.94	3,863.22	S/L	5.0
31317	Balance-Lab Balance Room	7/01/05	1,985.94	0.00	0.00	1,390.16	397.19	1,787.35	198.59	S/L	5.0
31379	Benchtop PH Electro	10/18/06	195.21	0.00	0.00	60.43	27.89	88.32	106.89	S/L	7.0
31437	Orion Fluoride Probe	8/01/08	751.44	0.00	0.00	31.31	75.14	106.45	644.99	S/L	10.0
31470	Magnetic top Stirrers (3)	9/01/09	885.00	0.00c	0.00	0.00	59.00	59.00	826.00	S/L	5.0
31471	Chlorimeters (3)	9/01/09	1,101.00	0.00c	0.00	0.00	73.40	73.40	1,027.60	S/L	5.0
31472	Turbidimeter	9/01/09	1,831.00	0.00c	0.00	0.00	122.07	122.07	1,708.93	S/L	5.0
31473	Stirrer 6 pad programmable	9/01/09	2,719.00	0.00c	0.00	0.00	181.27	181.27	2,537.73	S/L	5.0
31474	Stirrer 4 pad programmable	9/01/09	2,499.95	0.00c	0.00	0.00	166.66	166.66	2,333.29	S/L	5.0
31475	Sension 4 115V	9/01/09	897.00	0.00c	0.00	0.00	59.80	59.80	837.20	S/L	5.0
		344-0001-000	112,308.33	0.00c	0.00	58,617.69	11,176.51	69,794.20	42,514.13		
<b>Group: 345-0001-000</b>											
1541	POWER OPERATED EQUIP	6/15/88	69,662.97	0.00	0.00	69,662.97	0.00	69,662.97	0.00	S/L	8.0
4112	Rock drill	6/14/00	1,440.00	0.00	0.00	1,440.00	0.00	1,440.00	0.00	S/L	5.0
4348	Pallet Frame & Fork	1/24/01	750.00	0.00	0.00	750.00	0.00	750.00	0.00	S/L	5.0
4686	Hydraulic Hammer	12/15/00	14,582.60	0.00	0.00	11,787.60	1,458.26	13,245.86	1,336.74	S/L	10.0
4985	Hydraulic Hammer	9/27/04	7,850.00	0.00	0.00	6,672.50	1,177.50	7,850.00	0.00	S/L	5.0
5179	10 ton Air Brakc Drag	3/22/02	9,967.00	0.00	0.00	8,984.55	797.36	9,781.91	185.09	S/L	12.5
5192	Backhoe Parts	4/08/02	648.12	0.00	0.00	648.12	0.00	648.12	0.00	S/L	5.0
5194	Loader Backhoe	3/27/02	59,393.00	0.00	0.00	53,538.53	4,751.44	58,289.97	1,103.03	S/L	12.5
5195	Loader Backhoe	3/27/02	59,393.00	0.00	0.00	53,538.53	4,751.44	58,289.97	1,103.03	S/L	12.5

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 345-0001-000 (continued)</b>											
5327	Serv. Truck Compressor	9/27/02	1,730.00	0.00	0.00	1,730.00	0.00	1,730.00	0.00	S/L	5.0
5366	Tapping Machine	10/18/02	2,654.75	0.00	0.00	2,654.75	0.00	2,654.75	0.00	S/L	5.0
5369	Backhoe Fork	10/03/02	750.00	0.00	0.00	750.00	0.00	750.00	0.00	S/L	5.0
5450	Hydraulic Hammer	12/20/02	11,987.00	0.00	0.00	11,987.00	0.00	11,987.00	0.00	S/L	5.0
5542	Tapping Machine	5/21/03	2,986.43	0.00	0.00	2,986.43	0.00	2,986.43	0.00	S/L	5.0
5543	Tapping Machine	5/21/03	2,871.35	0.00	0.00	2,871.35	0.00	2,871.35	0.00	S/L	5.0
5554	Brush ChipperWood Chipper/Sehre	9/01/06	17,000.00	0.00	0.00	5,893.33	1,360.00	7,253.33	9,746.67	S/L	12.5
5934	4X4 BACKHOE LOADER	5/24/05	67,200.00	0.00	0.00	22,736.00	5,376.00	28,112.00	39,088.00	S/L	12.5
5935	HYDRAULIC HAMMER	8/15/05	8,000.00	0.00	0.00	3,533.33	1,600.00	5,133.33	2,866.67	S/L	5.0
5936	HYDRAULIC HAMMER	5/24/05	8,000.00	0.00	0.00	3,666.67	1,600.00	5,266.67	2,733.33	S/L	5.0
6097	Rider Serubber Model 4530C	7/18/06	19,950.00	0.00	0.00	7,248.50	1,596.00	8,844.50	11,105.50	S/L	12.5
6122	Quiekie Saw	9/29/06	959.00	0.00	0.00	719.26	239.74	959.00	0.00	S/L	3.0
6123	Quiekie Saw	9/29/06	959.00	0.00	0.00	719.26	239.74	959.00	0.00	S/L	3.0
6125	Hoe Ram	9/29/06	8,500.00	0.00	0.00	3,825.00	1,700.00	5,525.00	2,975.00	S/L	5.0
6455	Bobcat MiniExcavator 325G	5/03/06	27,858.00	0.00	0.00	11,514.64	2,228.64	13,743.28	14,114.72	S/L	12.5
7197	14" Cutall Saw	5/17/07	974.13	0.00	0.00	514.12	324.71	838.83	135.30	S/L	3.0
7198	16" Cutall Saw	5/17/07	1,063.87	0.00	0.00	561.48	354.62	916.10	147.77	S/L	3.0
7217	2 1/2" Honda Water Pump	8/22/07	336.56	0.00	0.00	149.59	112.19	261.78	74.78	S/L	3.0
7218	2 1/2" Honda Water Pump	8/22/07	336.56	0.00	0.00	149.59	112.19	261.78	74.78	S/L	3.0
7219	2 1/2" Honda Water Pump	8/22/07	336.56	0.00	0.00	149.59	112.19	261.78	74.78	S/L	3.0
7220	2 1/2" Honda Water Pump	8/22/07	336.56	0.00	0.00	149.59	112.19	261.78	74.78	S/L	3.0
7221	2 1/2" Honda Water Pump	8/22/07	336.56	0.00	0.00	149.59	112.19	261.78	74.78	S/L	3.0
7224	2" Piercing Tool	8/16/07	3,303.20	0.00	0.00	880.85	660.64	1,541.49	1,761.71	S/L	5.0
7225	Pipe Locator	8/30/07	3,200.00	0.00	0.00	853.33	640.00	1,493.33	1,706.67	S/L	5.0
7226	Pipe Locator	8/30/07	3,200.00	0.00	0.00	853.33	640.00	1,493.33	1,706.67	S/L	5.0
7227	Pipe Locator	8/30/07	3,200.00	0.00	0.00	853.33	640.00	1,493.33	1,706.67	S/L	5.0
7229	Wesley Miller Hoe Ram	9/06/07	9,100.00	0.00	0.00	2,426.67	1,820.00	4,246.67	4,853.33	S/L	5.0
7272	Bobcat Brackcr HB680	3/24/08	3,969.95	0.00	0.00	595.49	793.99	1,389.48	2,580.47	S/L	5.0
7277	Wachs 79-000-01 ERV-750 Auto V	2/07/08	22,845.00	0.00	0.00	1,675.30	1,827.60	3,502.90	19,342.10	S/L	12.5
7289	Pipe Locator	3/27/08	2,728.26	0.00	0.00	409.24	545.65	954.89	1,773.37	S/L	5.0
7290	Pipe Locator	3/27/08	2,728.26	0.00	0.00	409.24	545.65	954.89	1,773.37	S/L	5.0
7291	Pipe Locator	3/27/08	2,728.26	0.00	0.00	409.24	545.65	954.89	1,773.37	S/L	5.0
7292	Pipe Locator	3/27/08	2,728.26	0.00	0.00	409.24	545.65	954.89	1,773.37	S/L	5.0
7293	STIHL 16" Quick Saw	4/24/08	1,030.00	0.00	0.00	228.89	343.33	572.22	457.78	S/L	3.0
7294	STIHL 16" Quick Saw	4/24/08	1,030.00	0.00	0.00	228.89	343.33	572.22	457.78	S/L	3.0
7295	STIHL 16" Quick Saw	4/24/08	1,030.00	0.00	0.00	228.89	343.33	572.22	457.78	S/L	3.0
7296	STIHL 16" Quick Saw	4/24/08	1,030.00	0.00	0.00	228.89	343.33	572.22	457.78	S/L	3.0
7332	Tapping Machine	8/27/08	1,583.00	0.00	0.00	105.53	316.60	422.13	1,160.87	S/L	5.0
7348	Electric Pallet Jack 2WP4500	10/13/08	5,789.00	0.00	0.00	115.78	463.12	578.90	5,210.10	S/L	12.5
7438	Tapping Machine B-101	10/02/08	2,686.19	0.00	0.00	134.31	537.24	671.55	2,014.64	S/L	5.0
7465	Gate Operator	9/05/08	5,625.00	0.00	0.00	150.00	450.00	600.00	5,025.00	S/L	12.5
7479	Stihl TS700 14" Cutting Saw	4/03/09	1,039.94	0.00c	0.00	0.00	259.99	259.99	779.95	S/L	3.0
7480	Stihl TS700 14" Cntting Saw	4/03/09	1,039.94	0.00c	0.00	0.00	155.99	155.99	883.95	S/L	5.0
7481	Stihl TS700 Cutting Saw	4/03/09	1,039.94	0.00c	0.00	0.00	259.99	259.99	779.95	S/L	3.0
7482	Stihl TS700 Cutting Saw	4/03/09	1,039.94	0.00c	0.00	0.00	259.99	259.99	779.95	S/L	3.0
7483	Honda 1" Water Pump	4/03/09	296.45	0.00c	0.00	0.00	111.17	111.17	185.28	S/L	2.0
7484	Honda 1" Water Pump	4/03/09	296.45	0.00c	0.00	0.00	111.17	111.17	185.28	S/L	2.0
7485	Honda 1" Water Pump	4/03/09	296.45	0.00c	0.00	0.00	111.17	111.17	185.28	S/L	2.0
7486	Honda 1" Water Pump	4/03/09	296.45	0.00c	0.00	0.00	111.17	111.17	185.28	S/L	2.0

## Tax Asset Detail 1/01/09 - 12/31/09

FYE: 12/31/2009

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 345-0001-000 (continued)</b>											
7487	Honda 1" Water Pump	4/03/09	296.45	0.00c	0.00	0.00	111.17	111.17	185.28	S/L	2.0
7488	Honda 1" Water Pump	4/03/09	296.45	0.00c	0.00	0.00	111.17	111.17	185.28	S/L	2.0
7490	Honda 2" Water Pump	4/03/09	341.65	0.00c	0.00	0.00	128.12	128.12	213.53	S/L	2.0
7491	Honda 2" Water Pump	4/03/09	341.65	0.00c	0.00	0.00	128.12	128.12	213.53	S/L	2.0
7492	Honda 2" Water Pump	4/03/09	341.65	0.00c	0.00	0.00	128.12	128.12	213.53	S/L	2.0
7493	Honda 2" Water pump	4/03/09	341.65	0.00c	0.00	0.00	128.12	128.12	213.53	S/L	2.0
7494	Honda 2" Water Pump	4/03/09	341.65	0.00c	0.00	0.00	128.12	128.12	213.53	S/L	2.0
7506	Metrotech 9860 LXT Locator	11/12/09	2,608.43	0.00c	0.00	0.00	86.95	86.95	2,521.48	S/L	5.0
7507	Metrotech 9860LXT Locator	11/12/09	2,608.43	0.00c	0.00	0.00	86.95	86.95	2,521.48	S/L	5.0
7519	Air Hammer 35lbs	5/20/09	707.50	0.00c	0.00	0.00	82.54	82.54	624.96	S/L	5.0
7520	Air Hammer 35lbs	5/20/09	707.50	0.00c	0.00	0.00	82.54	82.54	624.96	S/L	5.0
7521	Air Hammer 35lbs	5/20/09	707.50	0.00c	0.00	0.00	82.54	82.54	624.96	S/L	5.0
7522	Air Hammer 35lbs	5/20/09	707.50	0.00c	0.00	0.00	82.54	82.54	624.96	S/L	5.0
7524	Tapping Machine	10/22/09	2,380.94	0.00c	0.00	0.00	79.36	79.36	2,301.58	S/L	5.0
31003	Hy-Ram Hyd. Hammer 725	6/30/90	18,060.70	0.00	0.00	18,060.70	0.00	18,060.70	0.00	S/L	1.0
31026	Case Loader Backhoe	1/28/99	60,308.00	0.00	0.00	58,599.27	1,708.73	60,308.00	0.00	S/L	12.5
31052	Backhoe 580K1	6/30/92	32,773.00	0.00	0.00	32,773.00	0.00	32,773.00	0.00	S/L	4.0
31053	Backhoe 580K2	6/30/92	32,773.00	0.00	0.00	32,773.00	0.00	32,773.00	0.00	S/L	4.0
31177	Hydraulic Pipe Pusher	6/30/91	5,846.65	0.00	0.00	5,846.65	0.00	5,846.65	0.00	S/L	1.0
31178	Ventilator with case /duet	6/30/91	956.98	0.00	0.00	956.98	0.00	956.98	0.00	S/L	1.0
31179	Waehs Utility Pipe Cutter	6/30/92	5,229.00	0.00	0.00	5,229.00	0.00	5,229.00	0.00	S/L	1.0
31180	Deere Backhoe -	6/30/92	42,504.00	0.00	0.00	42,504.00	0.00	42,504.00	0.00	S/L	1.0
31181	Deere Backhoe 410D	6/30/95	68,082.00	0.00	0.00	68,082.00	0.00	68,082.00	0.00	S/L	1.0
31182	Bobcat 751C	6/30/96	16,299.15	0.00	0.00	16,299.15	0.00	16,299.15	0.00	S/L	1.0
31377	Case Backhoe 580 SM2	5/01/06	72,800.00	0.00	0.00	23,157.33	5,824.00	28,981.33	43,818.67	S/L	12.5
31438	Trener & Trailer	8/01/08	2,369.85	0.00	0.00	78.99	189.59	268.58	2,101.27	S/L	12.5
31476	Honds 1" Water Pump	4/03/09	296.45	0.00e	0.00	0.00	111.17	111.17	185.28	S/L	2.0
	<b>345-0001-000</b>		<b>864,720.69</b>	<b>0.00c</b>	<b>0.00</b>	<b>607,238.38</b>	<b>53,122.00</b>	<b>660,360.38</b>	<b>204,360.31</b>		
<b>Group: 346-0001-000</b>											
1561	RADIO	8/17/93	681.25	0.00	0.00	681.25	0.00	681.25	0.00	S/L	4.0
1562	2 RADIOS	8/16/94	1,758.50	0.00	0.00	1,758.50	0.00	1,758.50	0.00	S/L	4.0
1563	2 RADIOS	11/02/94	1,758.50	0.00	0.00	1,758.50	0.00	1,758.50	0.00	S/L	4.0
1573	New Phones - Executone	3/20/97	24,131.50	0.00	0.00	24,131.50	0.00	24,131.50	0.00	S/L	7.0
1600	RADIOS	12/20/93	12,610.25	0.00	0.00	12,610.25	0.00	12,610.25	0.00	S/L	8.0
1601	RADIO EQUIP & INST.	1/18/94	3,684.00	0.00	0.00	3,684.00	0.00	3,684.00	0.00	S/L	8.0
1602	New Phones-Executone	3/20/97	33,296.36	0.00	0.00	33,296.36	0.00	33,296.36	0.00	S/L	10.0
1610	RADIOS	3/16/93	1,844.50	0.00	0.00	1,844.50	0.00	1,844.50	0.00	S/L	4.0
1611	HANDHELD-FTTP	3/14/94	599.00	0.00	0.00	599.00	0.00	599.00	0.00	S/L	4.0
1612	RADIO-FTTP	3/14/94	5,794.79	0.00	0.00	5,794.79	0.00	5,794.79	0.00	S/L	4.0
1615	New Phones - Executone	3/20/97	32,653.50	0.00	0.00	32,653.50	0.00	32,653.50	0.00	S/L	10.0
1616	Communication Equipment C.Cty	1/01/97	66,198.04	0.00	0.00	66,198.04	0.00	66,198.04	0.00	S/L	25.0
3288	16 Channel Recorder	3/09/01	14,100.00	0.00	0.00	14,100.00	0.00	14,100.00	0.00	S/L	5.0
3289	Power Supply for Recorder	3/09/01	599.00	0.00	0.00	599.00	0.00	599.00	0.00	S/L	5.0
4113	Remote programming	7/13/00	60.00	0.00	0.00	60.00	0.00	60.00	0.00	S/L	3.0
4171	Telephone	8/14/00	110.00	0.00	0.00	92.58	11.00	103.58	6.42	S/L	10.0
4172	Telephone	8/04/00	130.00	0.00	0.00	109.42	13.00	122.42	7.58	S/L	10.0

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 346-0001-000 (continued)</b>											
4173	Telephone digital system	8/04/00	547.50	0.00	0.00	460.81	54.75	515.56	31.94	S/L	10.0
4177	Fax machine	8/04/00	2,163.35	0.00	0.00	2,163.35	0.00	2,163.35	0.00	S/L	4.0
4178	Digital station card	6/13/00	437.50	0.00	0.00	437.50	0.00	437.50	0.00	S/L	5.0
4179	Hand held radio	6/23/00	838.65	0.00	0.00	838.65	0.00	838.65	0.00	S/L	4.0
4236	Update phone system	4/17/00	323.32	0.00	0.00	323.32	0.00	323.32	0.00	S/L	5.0
4237	Duplexer for printer	3/03/00	2,086.00	0.00	0.00	2,086.00	0.00	2,086.00	0.00	S/L	4.0
4238	Remove radio	2/17/00	19.25	0.00	0.00	19.25	0.00	19.25	0.00	S/L	4.0
4239	Remove radios	2/17/00	64.25	0.00	0.00	64.25	0.00	64.25	0.00	S/L	4.0
4240	Radio and accessories	2/17/00	21.50	0.00	0.00	21.50	0.00	21.50	0.00	S/L	4.0
4241	Radio and accessories	2/17/00	85.40	0.00	0.00	85.40	0.00	85.40	0.00	S/L	4.0
4242	Radio and accessories	2/17/00	85.40	0.00	0.00	85.40	0.00	85.40	0.00	S/L	4.0
4243	Radio and accessories	2/17/00	17.50	0.00	0.00	17.50	0.00	17.50	0.00	S/L	4.0
4244	Radio and antenna	2/17/00	17.50	0.00	0.00	17.50	0.00	17.50	0.00	S/L	4.0
4245	Radio and antenna	2/17/00	17.50	0.00	0.00	17.50	0.00	17.50	0.00	S/L	4.0
4246	Radio and antenna	2/17/00	17.50	0.00	0.00	17.50	0.00	17.50	0.00	S/L	4.0
4247	Remove radio and accessories	2/17/00	22.00	0.00	0.00	22.00	0.00	22.00	0.00	S/L	4.0
4248	Remove radio and accessories	2/17/00	19.25	0.00	0.00	19.25	0.00	19.25	0.00	S/L	4.0
4249	Remove radio and accessories	2/17/00	19.25	0.00	0.00	19.25	0.00	19.25	0.00	S/L	4.0
4250	Remove radio and accessories	2/17/00	19.25	0.00	0.00	19.25	0.00	19.25	0.00	S/L	4.0
4251	Relocate remote	2/04/00	247.50	0.00	0.00	247.50	0.00	247.50	0.00	S/L	4.0
4252	Relocate remote	2/04/00	225.00	0.00	0.00	225.00	0.00	225.00	0.00	S/L	4.0
4253	Radio equipment	1/17/00	4,394.25	0.00	0.00	4,394.25	0.00	4,394.25	0.00	S/L	4.0
4254	Remove Max track	1/17/00	17.50	0.00	0.00	17.50	0.00	17.50	0.00	S/L	4.0
4255	Remove Max track	1/17/00	17.50	0.00	0.00	17.50	0.00	17.50	0.00	S/L	4.0
4256	Remove Max track	1/17/00	17.50	0.00	0.00	17.50	0.00	17.50	0.00	S/L	4.0
4257	Remove Max track	1/17/00	22.00	0.00	0.00	22.00	0.00	22.00	0.00	S/L	4.0
4258	Remove Mitrack	1/17/00	46.50	0.00	0.00	46.50	0.00	46.50	0.00	S/L	4.0
4259	Remove Max track	1/17/00	62.50	0.00	0.00	62.50	0.00	62.50	0.00	S/L	4.0
4260	Remove antenna	1/17/00	17.50	0.00	0.00	17.50	0.00	17.50	0.00	S/L	4.0
4261	Remove antenna	1/17/00	17.50	0.00	0.00	17.50	0.00	17.50	0.00	S/L	4.0
4325	Upgrade Telephone system	11/17/00	11,152.89	0.00	0.00	11,152.89	0.00	11,152.89	0.00	S/L	4.0
4331	T1 card for phone	12/04/00	3,144.00	0.00	0.00	3,144.00	0.00	3,144.00	0.00	S/L	3.0
4339	Telephone upgrade	12/15/00	11,887.53	0.00	0.00	9,609.06	1,188.75	10,797.81	1,089.72	S/L	10.0
4461	Radio System Regulator Pit	4/06/01	4,441.00	0.00	0.00	4,441.00	0.00	4,441.00	0.00	S/L	5.0
4699	Phone MPTP	10/25/02	210.00	0.00	0.00	210.00	0.00	210.00	0.00	S/L	3.0
4700	Black Phone	10/25/02	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.0
4701	Black Phone	10/25/02	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.0
4702	Black Phone	10/25/02	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.0
4703	Black Phone	10/25/02	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.0
5621	Head Phones	8/11/03	2,521.50	0.00	0.00	2,521.50	0.00	2,521.50	0.00	S/L	3.0
7471	Kenwood Mobile Radio	2/09/09	409.00	0.00e	0.00	0.00	74.98	74.98	334.02	S/L	5.0
7472	Kenwood Mobile Radio	2/09/09	409.00	0.00e	0.00	0.00	74.98	74.98	334.02	S/L	5.0
7473	Kenwood Mobile Radio	2/09/09	409.00	0.00e	0.00	0.00	74.98	74.98	334.02	S/L	5.0
7474	Kenwood Mobile Radio	2/09/09	409.00	0.00e	0.00	0.00	74.98	74.98	334.02	S/L	5.0
7475	Kenwood Mobile Radio Headset	2/09/09	422.00	0.00e	0.00	0.00	77.37	77.37	344.63	S/L	5.0
7476	Kenwood Mobile Radio Headset	2/09/09	422.00	0.00e	0.00	0.00	77.37	77.37	344.63	S/L	5.0
31024	Paging System & Cable	2/26/99	2,101.96	0.00	0.00	2,101.96	0.00	2,101.96	0.00	S/L	4.0
31025	Installation of IDS 42 Line	2/26/99	7,800.00	0.00	0.00	7,800.00	0.00	7,800.00	0.00	S/L	4.0
31048	Antenna's for Trucks	12/15/99	218.50	0.00	0.00	218.50	0.00	218.50	0.00	S/L	4.0

**Tax Asset Detail 1/01/09 - 12/31/09**


Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Group: 346-0001-000 (continued)</b>											
31378	Flat Scrrn/DVD	6/30/06	1,162.89	0.00	0.00	581.45	232.58	814.03	348.86	S/L	5.0
31439	RTU So. Campbell Tank	12/31/08	24,406.25	0.00	0.00	0.00	2,440.63	2,440.63	21,965.62	S/L	10.0
31440	Radio Eq. So. Campbell Tank	12/31/08	36,609.37	0.00	0.00	0.00	3,660.94	3,660.94	32,948.43	S/L	10.0
31441	Pressure Trans. So. Campbell Tank	12/31/08	3,660.94	0.00	0.00	0.00	366.09	366.09	3,294.85	S/L	10.0
31477	Security Cameras LRPS	10/01/09	5,436.59	0.00c	0.00	0.00	271.83	271.83	5,164.76	S/L	5.0
	<b>346-0001-000</b>		<b>329,749.73</b>	<b>0.00c</b>	<b>0.00</b>	<b>254,171.98</b>	<b>8,694.23</b>	<b>262,866.21</b>	<b>66,883.52</b>		
<b>Group: 346-0002-000</b>											
4896	Communication Equipment	6/13/02	172.68	0.00	0.00	172.68	0.00	172.68	0.00	S/L	3.0
31338	Communication Equipment	6/13/02	437.92	0.00	0.00	437.92	0.00	437.92	0.00	S/L	3.0
	<b>346-0002-000</b>		<b>610.60</b>	<b>0.00c</b>	<b>0.00</b>	<b>610.60</b>	<b>0.00</b>	<b>610.60</b>	<b>0.00</b>		
<b>Group: 347-0001-000</b>											
1551	AIR CENTER	8/17/93	1,579.65	0.00	0.00	1,579.65	0.00	1,579.65	0.00	S/L	4.0
1566	MONITORING SYSTEM	7/01/87	122,559.64	0.00	0.00	122,559.64	0.00	122,559.64	0.00	S/L	10.0
1609	SCADA	1/19/93	12,120.00	0.00	0.00	12,120.00	0.00	12,120.00	0.00	S/L	4.0
1613	SCADA RADIO CONVERSION	12/19/95	436,275.21	0.00	0.00	436,275.21	0.00	436,275.21	0.00	S/L	7.0
1617	Miscellaneous	12/01/97	2,399.70	0.00	0.00	1,064.04	95.99	1,160.03	1,239.67	S/L	25.0
1618	Misc Equipment	6/30/98	6,460.25	0.00	0.00	6,460.25	0.00	6,460.25	0.00	S/L	5.0
1629	MISCELLANEOUS EQUIP	4/20/93	264.00	0.00	0.00	264.00	0.00	264.00	0.00	S/L	3.0
1630	Miscellaneous Equipment CCty	1/01/97	4,121.09	0.00	0.00	4,121.09	0.00	4,121.09	0.00	S/L	4.0
1631	Eye Shower	10/28/97	291.50	0.00	0.00	291.50	0.00	291.50	0.00	S/L	4.0
1633	Miscellaneous	12/01/97	7,245.00	0.00	0.00	7,245.00	0.00	7,245.00	0.00	S/L	4.0
31400	Car Wash Equipment	5/01/07	4,384.53	0.00	0.00	730.75	438.45	1,169.20	3,215.33	S/L	10.0
	<b>347-0001-000</b>		<b>597,700.57</b>	<b>0.00c</b>	<b>0.00</b>	<b>592,711.13</b>	<b>534.44</b>	<b>593,245.57</b>	<b>4,455.00</b>		
	<b>Grand Total</b>		<b>309237924.16</b>	<b>0.00c</b>	<b>0.00</b>	<b>66,759,488.67</b>	<b>8,023,443.45</b>	<b>74,782,932.12</b>	<b>234454992.04</b>		
	<b>Less: Dispositions</b>		<b>114,512.01</b>	<b>0.00</b>	<b>0.00</b>	<b>110,956.99</b>	<b>0.00</b>	<b>113,419.43</b>	<b>1,092.58</b>		
	<b>Net Grand Total</b>		<b>309123412.15</b>	<b>0.00c</b>	<b>0.00</b>	<b>66,648,531.68</b>	<b>8,023,443.45</b>	<b>74,669,512.69</b>	<b>234453899.46</b>		

<b>Primary Application Software</b>
GBA Master Series
Primavera Contract Mgt.
CIS Infinity
Dynamics
WonderWare - SCADA
Sample Master - LIMS
All Max 10 - Operation Work Order
<b>Primary Network Server Software</b>
Windows Server 2003
SQL Server 2003
Crystal Reports Server XI
<b>Primary Desktop Application Software</b>
Microsoft Windows XP & VISTA
Microsoft Office Suite 2007



<b>Primary Users</b>
Engineering and Distribution Dept.
Engineering
Customer Service Billing Dept.
Accounting Dept.
Treatment Plant
Lab
Treatment Plant
Entire Organization
Entire Organization
Entire Organization
Entire Organization
Entire Organization



<div style="text-align: center;">  </div>					
February Board Meeting		Financial Statement Snapshot			
January 2009 Results					
Current Period Totals					
Section 1	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$2,987,955	\$3,173,020	\$3,480,477	6.19%	-8.83%
Total O&M	\$1,855,598	\$2,065,016	\$1,734,664	11.29%	19.04%
<b>YTD Period Totals</b>					
Section 2	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$2,987,955	\$3,173,020	\$3,480,477	6.19%	-8.83%
Total O&M	\$1,855,598	\$2,065,016	\$1,734,664	11.29%	19.04%
<b>Detail</b>					
Detailed Revenues Current		Current Period			
Section 3	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$2,544,772	\$2,933,102	\$3,014,573	15.26%	-2.70%
Forfeited Discounts	\$132,447	\$77,688	\$135,096	-41.34%	-42.49%
Rents Water Property	\$35,395	\$23,226	\$37,000	-34.38%	-37.23%
Other Water Revenue	\$27,450	\$23,900	\$28,306	-12.93%	-15.57%
Interest Income	\$201,862	\$77,588	\$219,077	-61.56%	-64.58%
Miscellaneous	\$9,480	\$967	\$9,876	-89.80%	-90.21%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues Current</b>	<b>\$2,987,955</b>	<b>\$3,173,020</b>	<b>\$3,480,477</b>	<b>6.19%</b>	<b>-8.83%</b>
<b>YTD</b>					
Detailed Revenues YTD		YTD			
Section 4	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$2,544,772	\$2,933,102	\$3,014,573	15.26%	-2.70%
Forfeited Discounts	\$132,447	\$77,688	\$135,096	-41.34%	-42.49%
Rents Water Property	\$35,395	\$23,226	\$37,000	-34.38%	-37.23%
Other Water Revenue	\$27,450	\$23,900	\$28,306	-12.93%	-15.57%
Interest Income	\$201,862	\$77,588	\$219,077	-61.56%	-64.58%
Miscellaneous	\$9,480	\$967	\$9,876	-89.80%	-90.21%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues YTD</b>	<b>\$2,987,955</b>	<b>\$3,173,020</b>	<b>\$3,480,477</b>	<b>6.19%</b>	<b>-8.83%</b>



**February Board Meeting**

**January 2009 Results**

**Financial Statement Snapshot**

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

**Detail**

**Current Period**

	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Salaries & Wages	\$730,261	\$754,589	\$730,501	3.33%	3.30%
Employee Pensions & Benefits	\$253,384	\$264,581	\$270,583	4.42%	-2.22%
Taxes Other	\$51,966	\$53,697	\$55,445	3.33%	-3.15%
Purchased Power	\$240,073	\$255,108	\$175,879	6.26%	45.05%
Chemicals	\$118,502	\$190,236	\$102,725	60.53%	85.19%
Materials & Supplies	\$154,546	\$151,262	\$80,572	-2.12%	87.74%
Contractual Services	\$149,345	\$212,886	\$159,690	42.55%	33.31%
Transportation	\$48,907	\$37,458	\$55,515	-23.41%	-32.53%
Insurance	\$53,680	\$41,351	\$52,297	-22.97%	-20.93%
Advertising	\$49	\$0	\$36	-100.00%	0.00%
Bad Debt Expense	\$36,926	\$85,343	\$33,694	131.12%	153.29%
Miscellaneous	\$2,890	\$3,065	\$2,710	6.06%	13.10%
Regulatory Commission	\$15,069	\$15,440	\$15,017	2.46%	2.82%

**Total O&M Expenses Current**

**\$1,855,598**

**\$2,065,016**

**\$1,734,664**

**11.29%**

**19.04%**

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

**Detail**

**YTD**

	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Salaries & Wages	\$730,261	\$754,589	\$730,501	3.33%	3.30%
Employee Pensions & Benefits	\$253,384	\$264,581	\$270,583	4.42%	-2.22%
Taxes Other	\$51,966	\$53,697	\$55,445	3.33%	-3.15%
Purchased Power	\$240,073	\$255,108	\$175,879	6.26%	45.05%
Chemicals	\$118,502	\$190,236	\$102,725	60.53%	85.19%
Materials & Supplies	\$154,546	\$151,262	\$80,572	-2.12%	87.74%
Contractual Services	\$149,345	\$212,886	\$159,690	42.55%	33.31%
Transportation	\$48,907	\$37,458	\$55,515	-23.41%	-32.53%
Insurance	\$53,680	\$41,351	\$52,297	-22.97%	-20.93%
Advertising	\$49	\$0	\$36	-100.00%	-100.00%
Bad Debt Expense	\$36,926	\$85,343	\$33,694	131.12%	153.29%
Miscellaneous	\$2,890	\$3,065	\$2,710	6.06%	13.10%
Regulatory Commission	\$15,069	\$15,440	\$15,017	2.46%	2.82%

**Total O&M Expenses YTD**

**\$1,855,598**

**\$2,065,016**

**\$1,734,664**

**11.29%**

**19.04%**



**February Board Meeting  
January 2009 Results**

<b>Debt Service Section 8</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
February 1 Payment	\$6,745,000	\$3,616,099	\$10,361,099
May 1 Payment	\$30,000	\$52,875	\$82,875
June 1 payment	\$63,796	\$54,406	\$118,202
August 1 Payment	\$0	\$4,155,034	\$4,155,034
November 1 Payment	\$0	\$52,125	\$52,125
December 1 payment	<u>\$64,753</u>	<u>\$53,369</u>	<u>\$118,122</u>
<b>Total Debt Service for 2008</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>
Total Income	\$3,173,020	\$42,116,117
Total O&M	\$2,065,016	\$23,924,832
Transfer to Debt Service	\$1,273,093	\$14,887,457
Available for Operating Capital	-\$165,089	\$3,303,828

<b>Debt Service Coverage Section 10</b>	<b>Projected YTD 2009</b>	<b>2009 Annual Budget</b>
Coverage Ratio Estimated	1.28	1.28



**Income and Expense Report Summary  
For the month ending January 31, 2008**

<b>Current Period</b>	<b>January 2009</b>	<b>January 2008</b>	<b>January Budget</b>	<b>Variance Over (Under) %</b>	
Total Income	\$3,173,020	\$2,987,955	\$3,480,477	-8.8%	
Total O&M Expenses	\$2,065,016	\$1,855,598	\$1,734,664	19.0%	
Transfer to Debt Service	\$1,273,093	\$1,075,206	\$1,075,206	18.4%	
Available for Transfer to Operating Capital	(\$165,089)	\$57,151	\$670,607	-124.6%	
<b>Year to Date</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under) %</b>	<b>2009 Annual Budget</b>
Total Income	\$3,173,020	\$2,987,955	\$3,480,477	-8.8%	\$42,116,117
Total O&M Expenses	\$2,065,016	\$1,855,598	\$1,734,664	19.0%	\$23,924,832
Transfer to Debt Service	\$1,273,093	\$1,075,206	\$1,075,206	18.4%	\$14,769,255
Available for Transfer to Operating Capital	(\$165,089)	\$57,151	\$670,607	-124.6%	\$3,422,030



**Income and Expenses Report-Detail  
For the month ending January 31, 2008**

	January 2009	January 2008	January Budget	Variance Over (Under)	YTD 2009	YTD 2008	YTD Budget	Variance Over (Under)
<b>Operating Income</b>								
Water Sales	\$2,933,102	\$2,544,772	\$3,014,573	-2.7%	\$2,933,102	\$2,544,772	\$3,014,573	-2.7%
Forfeited Discounts	\$77,688	\$132,447	\$135,096	-42.5%	\$77,688	\$132,447	\$135,096	-42.5%
Rents from Water Property	\$23,226	\$35,395	\$37,000	-37.2%	\$23,226	\$35,395	\$37,000	-37.2%
Other Water Revenues	\$23,900	\$27,450	\$28,306	-15.6%	\$23,900	\$27,450	\$28,306	-15.6%
<b>Total Operating Income</b>	<b>\$3,057,916</b>	<b>\$2,740,064</b>	<b>\$3,214,975</b>	<b>-4.9%</b>	<b>\$3,057,916</b>	<b>\$2,740,064</b>	<b>\$3,214,975</b>	<b>-4.9%</b>
<b>Non Operating Income</b>								
Interest Income	\$77,588	\$201,862	\$219,077	-64.6%	\$77,588	\$201,862	\$219,077	-64.6%
Miscellaneous	\$967	\$9,480	\$9,876	-90.2%	\$967	\$9,480	\$9,876	-90.2%
<b>Total Non Operating Income</b>	<b>\$78,555</b>	<b>\$211,342</b>	<b>\$228,953</b>	<b>-65.7%</b>	<b>\$78,555</b>	<b>\$211,342</b>	<b>\$228,953</b>	<b>-65.7%</b>
Boone Florence Settlement Transfer	\$36,549	\$36,549	\$36,549	0.0%	\$36,549	\$36,549	\$36,549	0.0%
<b>Total Income</b>	<b>\$3,173,020</b>	<b>\$2,987,955</b>	<b>\$3,480,477</b>	<b>-8.8%</b>	<b>\$3,173,020</b>	<b>\$2,987,955</b>	<b>\$3,480,477</b>	<b>-8.8%</b>
<b>O&amp;M Expenses</b>								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$872,583	\$797,256	\$648,241	34.6%	\$872,583	\$797,256	\$648,241	34.6%
Engineering & Distribution	\$561,223	\$502,832	\$517,142	8.5%	\$561,223	\$502,832	\$517,142	8.5%
Customer Service	\$364,058	\$299,196	\$294,369	23.7%	\$364,058	\$299,196	\$294,369	23.7%
Administration	\$267,152	\$256,314	\$274,912	-2.8%	\$267,152	\$256,314	\$274,912	-2.8%
<b>Total O&amp;M Expenses</b>	<b>\$2,065,016</b>	<b>\$1,855,598</b>	<b>\$1,734,664</b>	<b>19.0%</b>	<b>\$2,065,016</b>	<b>\$1,855,598</b>	<b>\$1,734,664</b>	<b>19.0%</b>
Transfer to Debt Service	\$1,273,093	\$1,075,206	\$1,075,206	18.4%	\$1,273,093	\$1,075,206	\$1,075,206	18.4%
<b>Total Expenses</b>	<b>\$3,338,109</b>	<b>\$2,930,804</b>	<b>\$2,809,870</b>	<b>18.8%</b>	<b>\$3,338,109</b>	<b>\$2,930,804</b>	<b>\$2,809,870</b>	<b>18.8%</b>
<b>Avail. to Transfer to Oper. Capital</b>	<b>(\$165,089)</b>	<b>\$57,151</b>	<b>\$670,607</b>	<b>-124.6%</b>	<b>(\$165,089)</b>	<b>\$57,151</b>	<b>\$670,607</b>	<b>-124.6%</b>



**Expense Report By Division Actual to Budget  
For the month ending January 31, 2008**

<b>Division</b>	<b>January Actual</b>	<b>January Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2008 Budget 12 Months</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$872,583	\$648,241	34.6%	\$872,583	\$648,241	34.6%	\$8,490,605	Ohio River Electric bill, Lab supplies, MPTP Labor
Engineering & Distribution	\$561,223	\$517,142	8.5%	\$561,223	\$517,142	8.5%	\$6,688,809	Maintenance of Mains, labor and materials
Customer Service	\$364,058	\$294,369	23.7%	\$364,058	\$294,369	23.7%	\$3,913,555	Bad Debt
Administration	\$267,152	\$274,912	-2.8%	\$267,152	\$274,912	-2.8%	\$3,644,930	
<b>Total O&amp;M</b>	<b><u>\$2,065,016</u></b>	<b><u>\$1,734,664</u></b>	<b><u>19.0%</u></b>	<b><u>\$2,065,016</u></b>	<b><u>\$1,734,664</u></b>	<b><u>19.0%</u></b>	<b><u>\$22,737,899</u></b>	



**Expense Report By Department Actual to Budget  
For the month ending January 31, 2008**

<b>Department</b>	<b>January Actual</b>	<b>January Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2008 Budget 12 Months</b>	<b>Explanation</b>
<b>Source of Supply</b>								
Licking River Pump Station	\$2,409	\$3,921	-38.6%	\$2,409	\$3,921	-38.6%	\$60,000	
Ohio River Pump Station #1	\$62,662	\$50,039	25.2%	\$62,662	\$50,039	25.2%	\$510,000	
Ohio River Pump Station #2	\$5,504	\$5,295	3.9%	\$5,504	\$5,295	3.9%	\$60,000	
<b>Total Source of Supply</b>	<b>\$70,575</b>	<b>\$59,255</b>	<b>19.1%</b>	<b>\$70,575</b>	<b>\$59,255</b>	<b>19.1%</b>	<b>\$630,000</b>	
<b>Water Quality</b>								
Ft. Thomas Treatment Plant	\$354,817	\$210,636	68.5%	\$354,817	\$210,636	68.5%	\$2,437,650	Driven by chemicals costs and purchases
Taylor Mill Treatment plant	\$36,625	\$75,643	-51.6%	\$36,625	\$75,643	-51.6%	\$815,560	Large chemical purchase in 2008
Memorial Pky Treatment Plant	\$72,259	\$47,782	51.2%	\$72,259	\$47,782	51.2%	\$889,365	Gas and labor costs
Laboratory	\$65,454	\$48,805	34.1%	\$65,454	\$48,805	34.1%	\$793,205	
Instrumentation	\$43,763	\$30,724	42.4%	\$43,763	\$30,724	42.4%	\$473,210	
Sludge	\$4,831	\$5,309	-9.0%	\$4,831	\$5,309	-9.0%	\$70,000	
<b>Total Water Quality</b>	<b>\$577,749</b>	<b>\$418,899</b>	<b>37.9%</b>	<b>\$577,749</b>	<b>\$418,899</b>	<b>37.9%</b>	<b>\$5,478,990</b>	
<b>Total Pumping &amp; Storage</b>	<b>\$224,259</b>	<b>\$170,087</b>	<b>31.8%</b>	<b>\$224,259</b>	<b>\$170,087</b>	<b>31.8%</b>	<b>\$2,381,615</b>	
<b>Total SOS, WQ, P&amp;S</b>	<b>\$872,583</b>	<b>\$648,241</b>	<b>34.6%</b>	<b>\$872,583</b>	<b>\$648,241</b>	<b>34.6%</b>	<b>\$8,490,605</b>	





**Expense Report By Department Actual to Budget  
For the month ending January 31, 2008**

<b>Department</b>	<b>January Actual</b>	<b>January Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2008 Budget 12 Months</b>	<b>Explanation</b>
<b>Engineering &amp; Distribution</b>								
Engineering	\$130,381	\$119,593	9.0%	\$130,381	\$119,593	9.0%	\$1,689,145	Higher labor
Distribution	\$430,248	\$387,489	11.0%	\$430,248	\$387,489	11.0%	\$4,871,462	Maintenance of Mains
Flushing	\$594	\$10,060	0.0%	\$594	\$10,060	0.0%	\$128,202	
<b>Total Engineering &amp; Distr.</b>	<b>\$561,223</b>	<b>\$517,142</b>	<b>8.5%</b>	<b>\$561,223</b>	<b>\$517,142</b>	<b>8.5%</b>	<b>\$6,688,809</b>	
<b>Customer Service</b>								
Field Service	\$78,772	\$77,012	2.3%	\$78,772	\$77,012	2.3%	\$938,125	
Meter Shop	\$30,169	\$32,716	-7.8%	\$30,169	\$32,716	-7.8%	\$410,400	
Courier/Maintenance	\$6,085	\$4,852	25.4%	\$6,085	\$4,852	25.4%	\$37,480	
Account Service	\$135,084	\$115,399	17.1%	\$135,084	\$115,399	17.1%	\$1,621,150	
Meter Reading	\$25,810	\$27,697	-6.8%	\$25,810	\$27,697	-6.8%	\$365,400	
Other	\$88,138	\$36,693	140.2%	\$88,138	\$36,693	140.2%	\$541,000	Driven by bad debt
<b>Total Customer Service</b>	<b>\$364,058</b>	<b>\$294,369</b>	<b>23.7%</b>	<b>\$364,058</b>	<b>\$294,369</b>	<b>23.7%</b>	<b>\$3,913,555</b>	



**Expense Report By Department Actual to Budget  
For the month ending January 31, 2008**

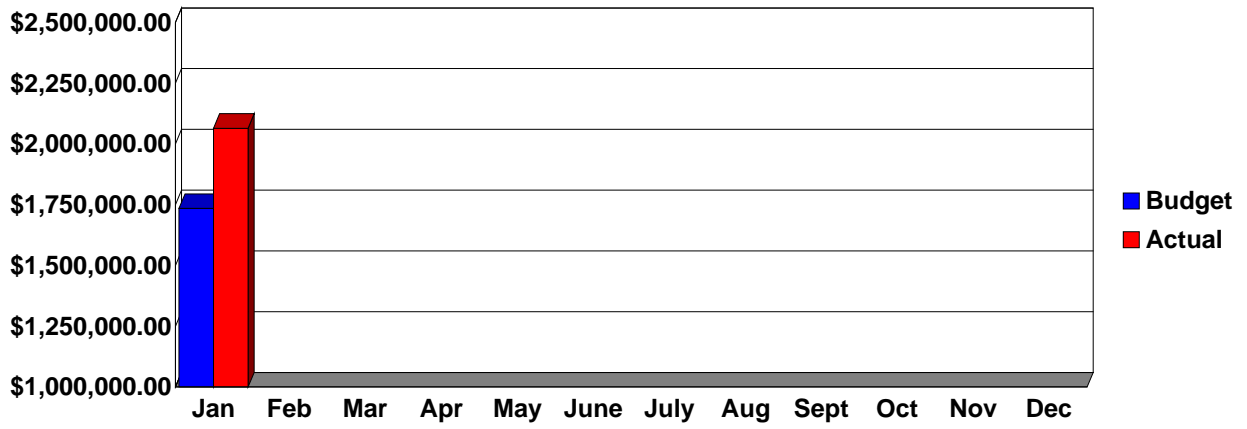
<b>Department</b>	<b>January Actual</b>	<b>January Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2008 Budget 12 Months</b>	<b>Explanation</b>
<b>Administration</b>								
Executive Management	\$37,600	\$64,847	-42.0%	\$37,600	\$64,847	-42.0%	\$605,910	
Board of Commissioners	\$8,051	\$7,711	4.4%	\$8,051	\$7,711	4.4%	\$102,710	
Accounting	\$27,325	\$28,282	-3.4%	\$27,325	\$28,282	-3.4%	\$295,450	
H.R.-Information Systems	\$102,191	\$97,141	5.2%	\$102,191	\$97,141	5.2%	\$1,602,110	Contractual expenses, payroll reports
Other	\$91,985	\$76,931	19.6%	\$91,985	\$76,931	19.6%	\$1,038,750	Central Facility utilities expenses, visa gas charges
<b>Total Administration</b>	<b>\$267,152</b>	<b>\$274,912</b>	<b>-2.8%</b>	<b>\$267,152</b>	<b>\$274,912</b>	<b>-2.8%</b>	<b>\$3,644,930</b>	
<b>Total O&amp;M</b>	<b>\$2,065,016</b>	<b>\$1,734,664</b>	<b>19.0%</b>	<b>\$2,065,016</b>	<b>\$1,734,664</b>	<b>19.0%</b>	<b>\$22,737,899</b>	



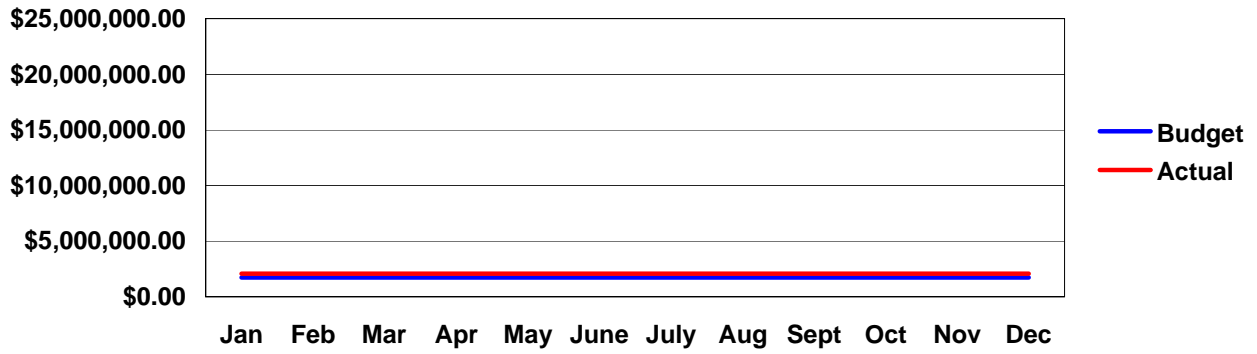
**Expense Report By Account Actual to Budget  
For the month ending January 31, 2008**

<b>Account</b>	<b>January Actual</b>	<b>January Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$754,589	\$730,501	3.3%	\$754,589	\$730,501	3.3%	
Employee Pensions & Benefits	\$264,581	\$270,583	-2.2%	\$264,581	\$270,583	-2.2%	
Taxes Other Than Income Taxes	\$53,697	\$55,445	-3.2%	\$53,697	\$55,445	-3.2%	
Purchased Power	\$255,108	\$175,879	45.0%	\$255,108	\$175,879	45.0%	
Chemicals	\$190,236	\$102,725	85.2%	\$190,236	\$102,725	85.2%	Increased chemical purchases at FTTP
Materials & Supplies	\$151,262	\$80,572	87.7%	\$151,262	\$80,572	87.7%	
Contractual Services	\$212,886	\$159,690	33.3%	\$212,886	\$159,690	33.3%	
Transportation	\$37,458	\$55,515	-32.5%	\$37,458	\$55,515	-32.5%	
Insurance	\$41,351	\$52,297	-20.9%	\$41,351	\$52,297	-20.9%	Lower insurance premiums for 2009
Advertising	\$0	\$36	-100.0%	\$0	\$36	-100.0%	
Bad Debt Expense	\$85,343	\$33,694	153.3%	\$85,343	\$33,694	153.3%	
Miscellaneous	\$3,065	\$2,710	13.1%	\$3,065	\$2,710	13.1%	
Regulatory Commission Assessment	\$15,440	\$15,017	2.8%	\$15,440	\$15,017	2.8%	
<b>Total O&amp;M Expenses</b>	<b>\$2,065,016</b>	<b>\$1,734,664</b>	<b>19.0%</b>	<b>\$2,065,016</b>	<b>\$1,734,664</b>	<b>19.0%</b>	

## NKWD O&M Monthly Comparison 2009 Budget to Actual



## NKWD O&M YTD Trending 2009 - Budget To Actual

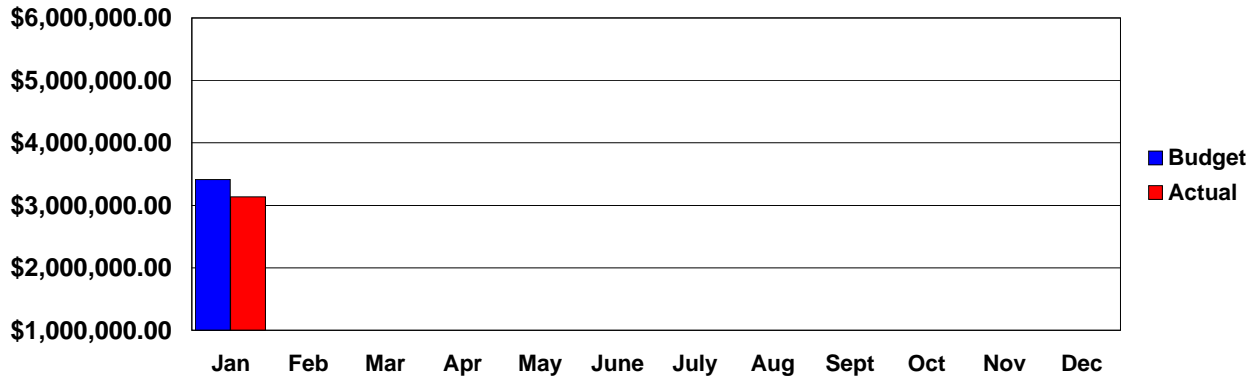




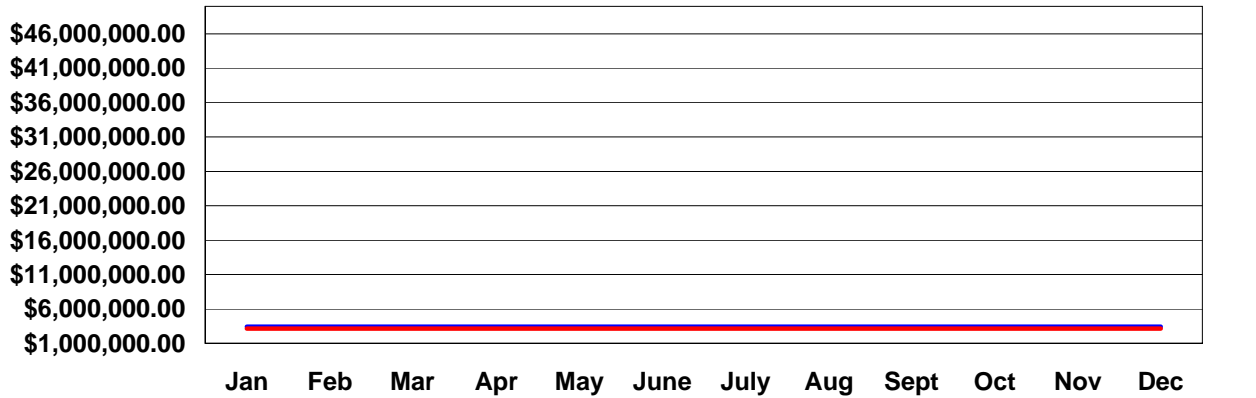
**Income Report Actual to Projected  
For the month ending January 31, 2008**

<b>Description</b>	<b>January Actual</b>	<b>January Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Water Sales	\$2,933,102	\$3,014,573	-2.7%	\$2,933,102	\$3,014,573	-2.7%	
Forfeited Discounts	\$77,688	\$135,096	-42.5%	\$77,688	\$135,096	-42.5%	
Rents from Water Property	\$23,226	\$37,000	-37.2%	\$23,226	\$37,000	-37.2%	
Other Water Revenues	\$23,900	\$28,306	-15.6%	\$23,900	\$28,306	-15.6%	
<b>Total Operating Revenues</b>	<b>\$3,057,916</b>	<b>\$3,214,975</b>	<b>-4.9%</b>	<b>\$3,057,916</b>	<b>\$3,214,975</b>	<b>-4.9%</b>	
<b>Non Operating Income</b>							
Interest Income	\$77,588	\$219,077	-64.6%	\$77,588	\$219,077	-64.6%	Interest rates falling drastically, driven by falling Federal Funds Rate and Treasury's push for liquidity
Miscellaneous	\$967	\$9,876	-90.2%	\$967	\$9,876	-90.2%	Lab and other manual billing to come
<b>Total Non Operating Income</b>	<b>\$78,555</b>	<b>\$228,953</b>	<b>-65.7%</b>	<b>\$78,555</b>	<b>\$228,953</b>	<b>-65.7%</b>	
<b>Total Income</b>	<b><u>\$3,136,471</u></b>	<b><u>\$3,443,928</u></b>	<b><u>-8.9%</u></b>	<b><u>\$3,136,471</u></b>	<b><u>\$3,443,928</u></b>	<b><u>-8.9%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Budget to Actual**



**NKWD**  
**Revenue Trending 2009 - Budget To Actual**





**Expense Report By Division Actual to Actual  
For the month ending January 31, 2008**

<b>Division</b>	<b>January 2009</b>	<b>January 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$872,583	\$797,256	9.4%	\$872,583	\$797,256	9.4%	Higher chemical, electric and labor costs
Engineering & Distribution	\$561,223	\$502,832	11.6%	\$561,223	\$502,832	11.6%	Maintenance of Mains materials used, labor
Customer Service	\$364,058	\$299,196	21.7%	\$364,058	\$299,196	21.7%	Bad Debt
Administration	\$267,152	\$256,314	4.2%	\$267,152	\$256,314	4.2%	
<b>Total O&amp;M</b>	<b><u>\$2,065,016</u></b>	<b><u>\$1,855,598</u></b>	<b><u>11.3%</u></b>	<b><u>\$2,065,016</u></b>	<b><u>\$1,855,598</u></b>	<b><u>11.3%</u></b>	



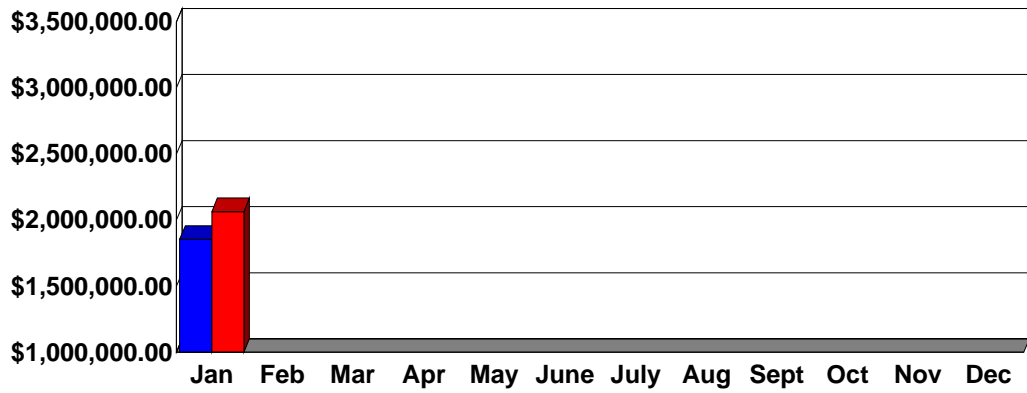
**Expense Report By Account Actual to Actual  
For the month ending January 31, 2008**

<b>Account</b>	<b>January 2009</b>	<b>January 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$754,589	\$730,261	3.3%	\$754,589	\$730,261	3.3%	
Employee Pensions & Benefits	\$264,581	\$253,384	4.4%	\$264,581	\$253,384	4.4%	
Taxes Other Than Income Taxes	\$53,697	\$51,966	3.3%	\$53,697	\$51,966	3.3%	
Purchased Power	\$255,108	\$240,073	6.3%	\$255,108	\$240,073	6.3%	
Chemicals	\$190,236	\$118,502	60.5%	\$190,236	\$118,502	60.5%	Increased chemical purchases at FTTP
Materials & Supplies	\$151,262	\$154,546	-2.1%	\$151,262	\$154,546	-2.1%	
Contractual Services	\$212,886	\$149,345	42.5%	\$212,886	\$149,345	42.5%	Gas charges to be reclassified
Transportation	\$37,458	\$48,907	-23.4%	\$37,458	\$48,907	-23.4%	
Insurance	\$41,351	\$53,680	-23.0%	\$41,351	\$53,680	-23.0%	Lower insurance premiums for 2009
Advertising	\$0	\$49	-100.0%	\$0	\$49	-100.0%	
Bad Debt Expense	\$85,343	\$36,926	131.1%	\$85,343	\$36,926	131.1%	
Miscellaneous	\$3,065	\$2,890	6.1%	\$3,065	\$2,890	6.1%	
Regulatory Commission Assessment	\$15,440	\$15,069	2.5%	\$15,440	\$15,069	2.5%	
<b>Total O&amp;M Expenses</b>	<b><u>\$2,065,016</u></b>	<b><u>\$1,855,598</u></b>	<b><u>11.3%</u></b>	<b><u>\$2,065,016</u></b>	<b><u>\$1,855,598</u></b>	<b><u>11.3%</u></b>	

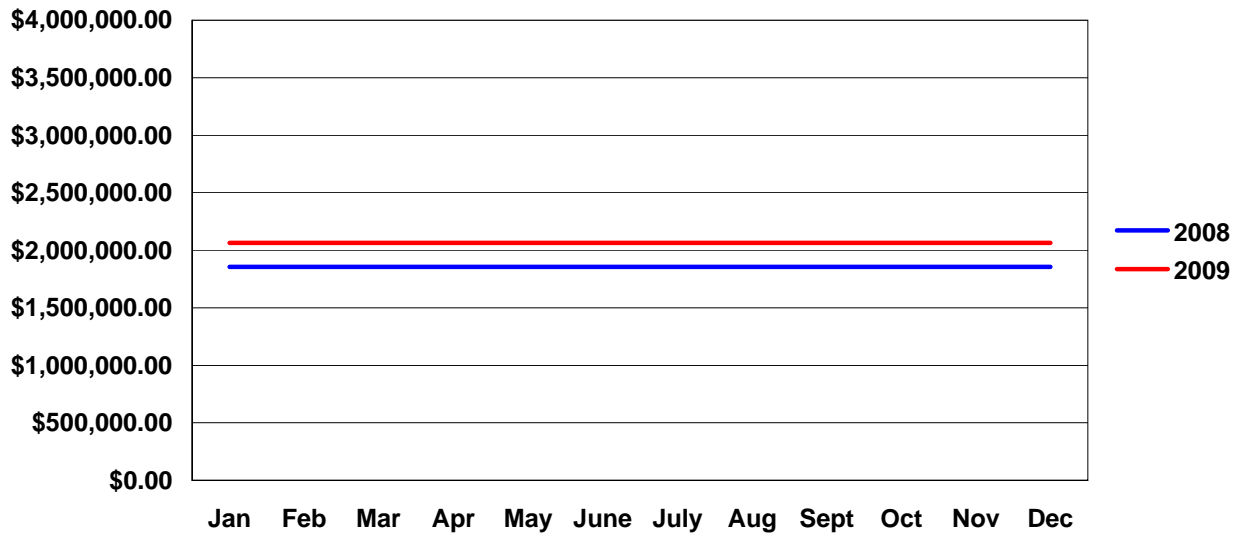


### NKWD O&M Monthly Comparison 2009 Actual to Actual

■ Actual 2008  
■ Actual 2007



### NKWD O&M YTD Trending 2009 - Actual to Actual

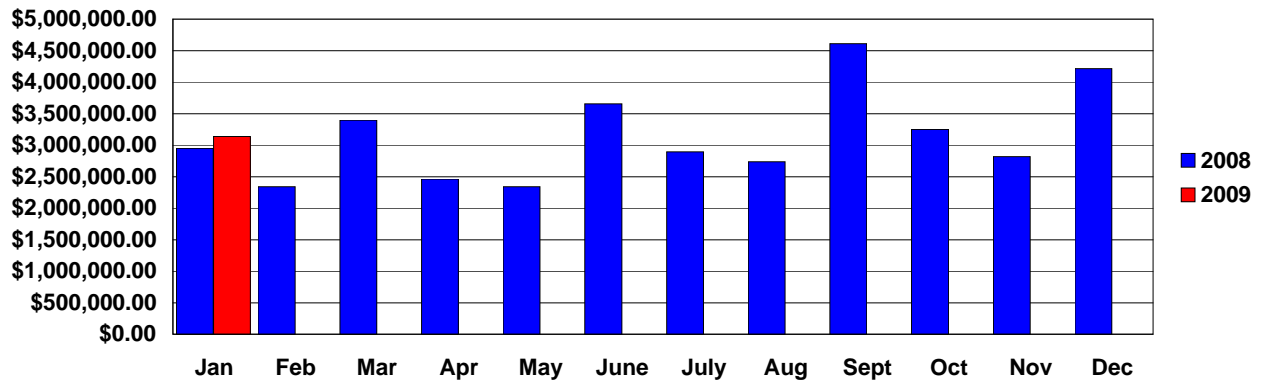




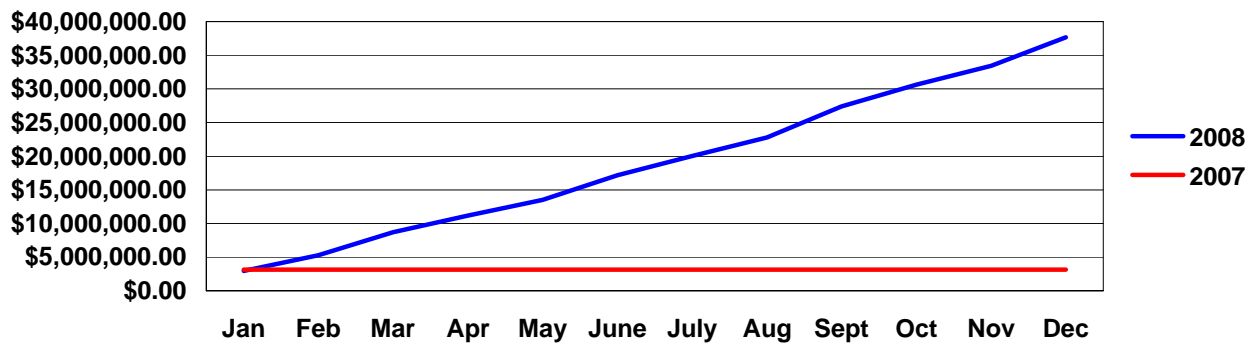
**Income Report Actual to Actual  
For the month ending January 31, 2008**

Description	January 2009	January 2008	Variance Over (Under)		YTD 2009	YTD 2008	Variance Over (Under)	Explanation
Water Sales	\$2,933,102	\$2,544,772	15.3%		\$2,933,102	\$2,544,772	15.3%	Increases in all category of water sales from 2008
Forfeited Discounts	\$77,688	\$132,447	-41.3%		\$77,688	\$132,447	-41.3%	
Rents from Water Property	\$23,226	\$35,395	-34.4%		\$23,226	\$35,395	-34.4%	
Other Water Revenues	\$23,900	\$27,450	-12.9%		\$23,900	\$27,450	-12.9%	
<b>Total Operating Revenues</b>	<b>\$3,057,916</b>	<b>\$2,740,064</b>	<b>11.6%</b>		<b>\$3,057,916</b>	<b>\$2,740,064</b>	<b>11.6%</b>	
<b>Non Operating Income</b>								
Interest Income	\$77,588	\$201,862	-61.6%		\$77,588	\$201,862	-61.6%	Interest income driven to new lows because of drop in Federal Funds Rate to unprecedented low levels
Miscellaneous	\$967	\$9,480	-89.8%	#	\$967	\$9,480	-89.8%	Lab and other manual billing to come
<b>Total Non Operating Income</b>	<b>\$78,555</b>	<b>\$211,342</b>	<b>-62.8%</b>		<b>\$78,555</b>	<b>\$211,342</b>	<b>-62.8%</b>	
<b>Total Income</b>	<b><u>\$3,136,471</u></b>	<b><u>\$2,951,406</u></b>	<b><u>6.3%</u></b>		<b><u>\$3,136,471</u></b>	<b><u>\$2,951,406</u></b>	<b><u>6.3%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Actual to Actual**



**NKWD**  
**Revenue Trending 2009 - Actual to Actual**





Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
<b>Administrative Dept.</b>						
<b>2009</b>						
Software Updates	340-0001-000	\$10,000.00		\$10,000.00	2	
Office Equipment	340-0001-000	\$5,000.00		\$5,000.00	4	
Contingences - CEO's		\$100,000.00		\$100,000.00	6	
		<b>\$115,000.00</b>	<b>\$0.00</b>	<b>\$115,000.00</b>		
<b>Administration Department Sub-Total</b>		<b>\$115,000.00</b>	<b>\$0.00</b>	<b>\$115,000.00</b>		
<b>HR/Security/Safety &amp; IT</b>						
<b>INFO SYSTEMS</b>						
<b>2009</b>						
2009 PC Hardware Replacement Program	340-0001-000	\$100,000.00	\$560.00	\$100,000.00	20	
2009 PC Unscheduled Requirements (Potential New Employees)	340-0001-000	\$15,000.00		\$15,000.00	22	
2009 Windows Server 2008 Software (2)	340-0001-000	\$1,100.00		\$1,100.00	24	
2009 Scanner (to replace Fujitsu)	340-0001-000	\$20,000.00		\$20,000.00	26	
2009 Server & SQL license for Web Report Software	340-0001-000	\$12,000.00		\$12,000.00	28	
2009 FrankeNAS Continuous Data Protection Storage System	340-0001-000	\$20,000.00		\$20,000.00	30	
2009 Idealstore CDP Software	340-0001-000	\$10,000.00		\$10,000.00	32	
2009 Design Jet Plotters --- Engineering/IT	340-0001-000	\$6,500.00		\$6,500.00	34	
2009 UPS (3) for Server Room	340-0001-000	\$4,000.00		\$4,000.00	38	
2009 VNC License	340-0001-000	\$1,500.00		\$1,500.00	40	
2009 ArcPad Software (GIS software for handhelds)	340-0001-000	\$1,500.00		\$1,500.00	42	
2009 Visual Asset Management Software (tracking IT Assets)	340-0001-000	\$2,000.00	\$1,798.80	\$201.20	44	
2009 Fire Alarm Replacement @ ORPPS 1 & 2	340-0001-000	\$15,000.00		\$15,000.00	46	
2009 Digital Camera (Eng)	340-0001-000	\$200.00		\$200.00	48	
2009 Visioneer Scanner (Eng)	340-0001-000	\$1,000.00		\$1,000.00	50	
09-29 Convert to ESRI GeoDatabase (AMP) Priority (Original 217,500) (2010 Mus	340-0001-000	\$115,000.00		\$217,500.00	56	
<b>HR/Security/Safety/ IT Department Sub-total</b>		<b>\$324,800.00</b>	<b>\$2,358.80</b>	<b>\$425,501.20</b>		
<b>CUSTOMER SERVICE</b>						
<b>Billing</b>						
<b>2008</b>						
2007 Harris eCare Web-Based Account View / Payment	340-0001-000	\$5,000.00		\$5,000.00	07-60	
2007 Software Update Package to CIS ( Version III )	340-0001-000	\$60,000.00		\$60,000.00	07-64	
2008 Relocate Dropbox Aqua		\$1,000.00		\$1,000.00	70	
<b>2009</b>						
2009 Awning over side employee entrance door	184-0305-000	\$1,000.00		\$1,000.00	72	
2009 New Garage Door Bottling smaller door	184-0305-000	\$15,000.00		\$15,000.00	74	
2009 4 Additional Work Stations (walls, desks, chairs)	184-0305-000	\$25,000.00		\$25,000.00	76	
2009 Wall demolition & construction	184-0305-000	\$10,000.00		\$10,000.00	78	
<b>Billing Sub-Total</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>Total Billing</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>CS - Field Services</b>						
<b>2008</b>						
2008 Route Smart Software - Monthly Billing Capability	340-0001-000	\$100,000.00		\$100,000.00	08-55	
<b>2009</b>						
2009 Pickup Mid-Size (Replaces 125, F-250)	341-0001-000	\$25,000.00		\$25,000.00	80	
2009 Laptop GPS / mCare	340-0001-000	\$45,000.00		\$45,000.00	82	
2009 Handheld Orion Collection Units (4)	340-0001-000	\$22,000.00		\$22,000.00	84	7466,,67,68,69
2009 ???		\$22,000.00		\$22,000.00	86	
<b>Sub-Total 2007</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
<b>CS - Field Services &amp; Flushing Sub-Total</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
<b>Meter Shop</b>						
<b>2008</b>						
2006 AMR Develop/Project	334-0001-000	\$17,312.33	\$0.00	\$17,312.33	06-123	
2008 Water Meters All Sizes (400,000 orig 220,000 actual)	152-0000-000	\$180,000.00	\$0.00	\$180,000.00	08-65	
2008 New Meter Pit @ Riley School	333-0001-000	\$35,000.00	\$1,594.59	\$33,405.41	90	
<b>2009</b>						
2009 Meter Pit Childrens Home	333-0001-000	\$35,000.00		\$35,000.00	92	
2009 Replacement Meters all sizes	152-0000-000	\$400,000.00		\$400,000.00	94	
2009 Portable Headphones		\$3,000.00		\$3,000.00	96	
2009 Locators		\$2,000.00		\$2,000.00	98	
2009 Coin Accepters Water Haulers (TMTP)		\$7,500.00		\$7,500.00	100	
<b>Meter Shop Sub-Total</b>		<b>\$679,812.33</b>	<b>\$1,594.59</b>	<b>\$678,217.74</b>		
<b>Customer Service Department Sub-Total</b>		<b>\$1,010,812.33</b>	<b>\$1,594.59</b>	<b>\$1,009,217.74</b>		
<b>DISTRIBUTION</b>						
<b>Mainline Improvement</b>						

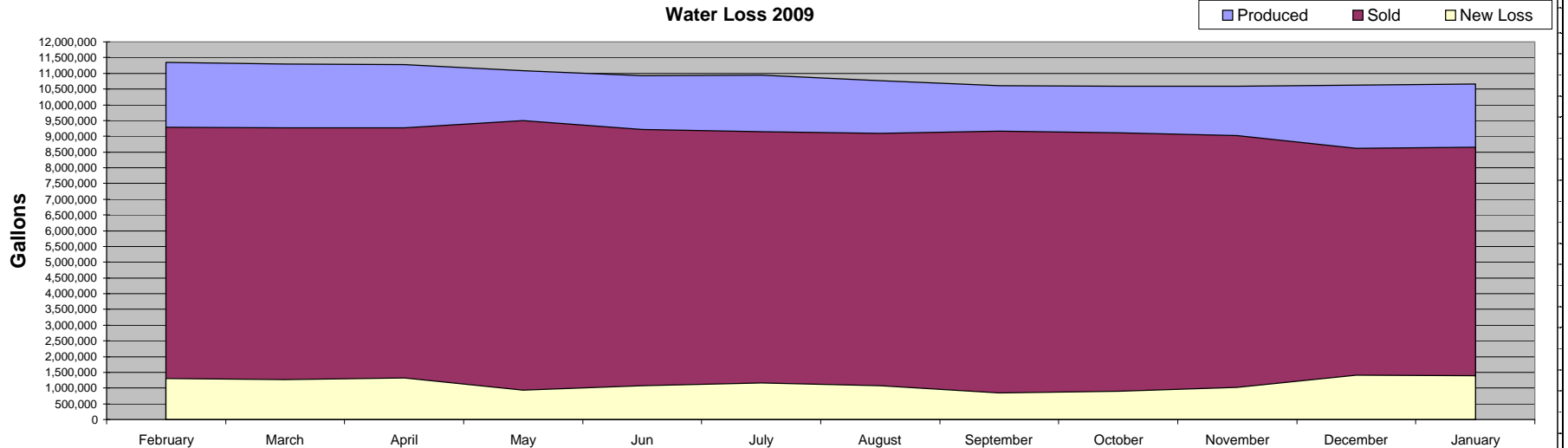
	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>2008</b>						
2008	3 Mile Road & Gibson Road WME Wilder (50' Rule)	184-0609	\$74,268.65	\$11,925.63	\$62,343.02	07-105	
2008	Water Fill Station @ Piner - Ky.14 & 17	184-0510	\$9,770.32	\$462.50	\$9,307.82	08-75	
	<b>2009</b>						
2009	50' Extension Fund		\$20,000.00		\$20,000.00	110	
2009	City Street Projects		\$25,000.00		\$25,000.00	120	
	<b>Mainline Improvement Sub-Total</b>		<b>\$129,038.97</b>	<b>\$12,388.13</b>	<b>\$116,650.84</b>		
	<b>2008</b>						
2008	Engineering Service for KDOT Projects (Upcoming)						
5/15/2008	Un-allocated						
5/15/2008	KDOT - Ky-16 (Taylor Mill Road) Phase I (Budget \$91,695)	184-0234	\$65,470.00		\$65,470.00	08-81B	
2008	KDOT - Ky-16 (Taylor Mill Road) Phase II (Budget \$70,015)	184-0235	\$53,149.00		\$53,149.00	08-81C	
2005	KDOT - Industrial Road WMR	184-0239	\$20,000.00		\$20,000.00	08-83	
2008	KDOT - 12th Street Project (Budget \$41,330)	184-0224	\$17,870.00		\$17,870.00	05-170A	
	3 Mile Road and Gibson Road WM Extension - Wilder	184-0609	\$99,452.00		\$99,452.00		
	<b>2009</b>						
2009	Engineering Service for KDOT Projects (Upcoming)						
2009	Un-allocated KDOT		\$50,000.00		\$50,000.00		
	City Street Projects		\$25,000.00		\$25,000.00	132	
	<b>KDOT Engineering Work Sub-Total</b>		<b>\$330,941.00</b>	<b>\$0.00</b>	<b>\$330,941.00</b>		
	<b>Water Main Replacement Program</b>						
	<b>Unobligated Water Main Replacement Fund</b>						
	<b>2008</b>						
2008	- West Pike Street WMR	184-0642	\$267,128.42		\$267,128.42	08-91A	
2008	- Locust & Silver Ave WMR - Dayton	184-0645	\$0.00		\$0.00	08-91B	
2008	- Lawrence Drive WMR - Ft. Mitchell	184-0646	\$38,749.80		\$38,749.80	08-91C	
2008	- Decoursey Pike WMR - Covington	184-0652	\$415,000.00		\$415,000.00	08-91E	
	- Madison Ave - WMR Between 11th & 12th streets - Covington	184-0649	\$104,000.00		\$104,000.00	08-91F	
11/10/2008	- Nordman Drive & Overlook WMP	184-0658	\$135,000.00	\$4,640.00	\$130,360.00	08-91G	
11/13/2008	- S Main Ave/Sevua, Highland Heights WMR	184-659	\$240,000.00	\$2,414.42	\$237,585.58	08-91H	
11/13/2008	- Van Voast & Popular WMR	184-0650	\$30,000.00	\$3,840.00	\$26,160.00	08-91I	
	<b>2009</b>						
2009	2009 Mainline Replacement Program - Un-Assigned City Coordinated		\$500,000.00		\$500,000.00	140	
	<b>Water Main Replacement Sub-Total</b>		<b>\$1,729,878.22</b>	<b>\$10,894.42</b>	<b>\$1,718,983.80</b>		
	<b>2009</b>						
	<b>Distribution Equipment</b>						
2009	Digital Correlator System		\$45,000.00		\$45,000.00	08-117	
2009	Salt Spreader and Plow	343-0001-000	\$10,000.00	\$7,500.00	\$2,500.00	142	
2009	(4) Post Drive on Lift w/Rolling Jacks - Replacement & Safety Issue		\$17,000.00		\$17,000.00	144	
2009	Skid Steer (Bobcat) - Replacement		\$40,000.00		\$40,000.00	146	
2009	(7) Free Standing Work Lights - Replacement		\$4,000.00		\$4,000.00	148	
2009	Line Locator (Tracer) Replacement		\$3,000.00		\$3,000.00	150	
2009	Light Stand - Large Breaks		\$10,000.00		\$10,000.00	152	
2009	(4) 16" Quickie Saws - Replacements		\$4,000.00		\$4,000.00	154	
2009	(5) 2" Pumps - Replacements		\$2,000.00		\$2,000.00	156	
2009	(6) Air Spades		\$3,000.00		\$3,000.00	158	
2009	(3) Blow Devices - (Hydroguard)		\$10,000.00		\$10,000.00	160	
2009	Mig Welder - Replacement		\$2,500.00		\$2,500.00	162	
2009	Hammer Drill		\$750.00		\$750.00	164	
2009	(7) 1" Pumps - Replacements		\$3,000.00		\$3,000.00	166	
2009	(5) Locators - Metal Detectors		\$4,000.00		\$4,000.00	168	
2009	Piercing Tool (Mole)		\$3,000.00		\$3,000.00	170	
2009	(3) 3/4"- 1" Tapping Machines - Replacements		\$4,500.00		\$4,500.00	172	
2009	Pickup 3/4 Tom (Replaces 246) Rocky	341-0001-000	\$25,000.00		\$25,000.00	174	
2009	Pickup Small 4x4 (Replaces 201) Don G	341-0001-000	\$20,000.00		\$20,000.00	176	
2009	Crew Truck (Replaces 255) T Messmer	341-0001-000	\$65,000.00		\$65,000.00	178	
2009	Pickup 3/4 Tom (Replaces 247) J Miller	341-0001-000	\$25,000.00		\$25,000.00	180	
2009	Backhoe (Replaces JD 510 C)	341-0001-000	\$70,000.00		\$70,000.00	182	
2009	Skid Steer (Replaces Peugeot ST)	341-0001-000	\$40,000.00		\$40,000.00	184	
2/9/2009	Souther Campbell Co. Water Tower	184-315-000	\$295,534.56		\$295,534.56	185	
	Capitalized Labor - Service Lines		\$60,000.00		\$60,000.00	186	
	<b>Distribution Equipment Sub-Total</b>		<b>\$766,284.56</b>	<b>\$7,500.00</b>	<b>\$758,784.56</b>		
	<b>ENGINEERING</b>						
	<b>Capital Purchases</b>						
	<b>2008</b>						
2009	Asset Mgt Plan Update Phase II	162-0007-000	\$50,000.00	\$4,745.23	\$45,254.77	07-196	
	<b>2009</b>						
2009	Pipe Locator - Metrotech 9860	340-0001-000	\$6,000.00		\$6,000.00	190	
2009	Capitalized Labor - 2009 184 Projects		\$240,000.00		\$240,000.00	192	
	<b>Engineering Sub-Total</b>		<b>\$296,000.00</b>	<b>\$4,745.23</b>	<b>\$291,254.77</b>		
	<b>Distribution/Engineering Department Total</b>		<b>\$3,252,142.75</b>	<b>\$35,527.78</b>	<b>\$3,216,614.97</b>		
	<b>Water Quality &amp; Production</b>						
	<b>Operations</b>						

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>2009</b>						
2009	Replacement of operator's WQ analyzers		\$10,000.00		\$10,000.00	200	
2009	2 SCADA view nodes		\$12,000.00		\$12,000.00	202	
2009	Sludge Polymer makeup system		\$85,000.00		\$85,000.00	204	
2009	Pickup 4x4 (small) (Replaces 414 S-10)	341-0001-000	\$20,000.00		\$20,000.00	206	
2009	Pickup (small) (Replaces 405 S-10)	341-0001-000	\$20,000.00		\$20,000.00	208	
	<b>Water Quality &amp; Production Sub-total</b>		<b>\$147,000.00</b>	<b>\$0.00</b>	<b>\$147,000.00</b>		
	<b>LABORATORY</b>						
	<b>2009</b>						
2009	Water jacketed incubator		\$9,000.00		\$9,000.00	210	
	<b>Laboratory Sub-Total</b>		<b>\$9,000.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>		
	<b>MAINTENANCE</b>						
	<b>2009</b>						
2008	Pump Control Valve	311-0003-000	\$37,000.00		\$37,000.00	08-183	
2009	Roof replacement at FTTP		\$120,000.00		\$120,000.00	220	
2009	Trailer Mounted Portable generator :: See Note 1		\$115,000.00		\$115,000.00	222	
2009	Valves for ORPS 2 and TMTP		\$90,000.00		\$90,000.00	224	
2009	Diversion line TMTP		\$100,000.00		\$100,000.00	226	
2009	Replace security camera systems at FTTP , LRPS		\$20,000.00		\$20,000.00	228	
2009	Replace fire alarm panels		\$20,000.00	\$2,806.00	\$17,194.00	230	
2009	Replace HMI and distribution SCADA panel		\$95,000.00		\$95,000.00	232	
2009	Replace flow meters at Bromley, Dudley, WQ analyzers at FTTP and TMTP		\$45,000.00		\$45,000.00	234	
2009	Replace vehicle 407	341-0001-000	\$25,000.00		\$25,000.00	236	
2009	Utility vehicle		\$10,000.00		\$10,000.00	238	
2009	HVAC repair at lab		\$75,000.00		\$75,000.00	240	
2009	Replace hypo pumps at Bristow, Bromley and West Covington		\$5,000.00		\$5,000.00	242	
2009	Dudley vortex suppressor and soft start transformer (AMP)		\$70,000.00		\$70,000.00	244	
2009	Vibration analysis equipment		\$25,000.00		\$25,000.00	246	
2009	Tank Painting and Inspections (AMP)		\$665,000.00		\$665,000.00	248	
	<b>Maintenance Sub-Total</b>		<b>\$1,517,000.00</b>	<b>\$2,806.00</b>	<b>\$1,514,194.00</b>		
	<b>Water Quality &amp; Production Department Sub-Total</b>		<b>\$1,673,000.00</b>	<b>\$2,806.00</b>	<b>\$1,670,194.00</b>		
	<b>TOTAL of Departments</b>		<b>\$6,375,755.08</b>	<b>\$42,287.17</b>	<b>\$6,436,527.91</b>		

**NKWD**  
**January 31-2009**  
**Water Loss Summary**

	2007	2007	2007	2007	2007	2007	2007	2007	2007	2007	2007	2007
	January	February	March	April	May	Jun	July	August	September	October	November	December
Produced 000's	10,108,302	10,183,078	10,241,547	10,273,873	10,446,738	10,654,702	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813
Purchased 000's												
	10,108,302	10,183,078	10,241,547	10,273,873	10,446,738	10,654,702	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813
Sold 000's	8,288,095	8,275,569	8,307,244	8,316,542	8,327,575	8,361,610	8,435,079	8,496,815	8,508,490	8,646,095	8,766,570	9,237,650
Loss 000'	1,820,207	1,907,509	1,934,303	1,957,332	2,119,163	2,293,092	2,277,722	2,448,489	2,733,825	2,693,583	2,586,103	2,111,164
% of Water Loss	18.0%	18.7%	18.9%	19.1%	20.3%	21.5%	21.3%	22.4%	24.3%	23.8%	22.8%	18.6%
% of Water Sold	82.0%	81.3%	81.1%	80.9%	79.7%	78.5%	78.7%	77.6%	75.7%	76.2%	77.2%	81.4%
Accounted For Loss 000's	531,303.2	538,254.9	548,415.5	586,162.7	596,629.4	601,013.0	619,650.3	597,523.3	604,794.8	629,489.9	740,407.9	761,417.2
Adjusted Loss 000's	1,288,903.9	1,369,254.2	1,385,887.5	1,371,168.9	1,522,533.5	1,692,078.6	1,658,071.5	1,850,965.7	2,129,030.2	2,064,093.3	1,845,695.1	1,349,746.4
% of Water Loss	12.75%	13.45%	13.53%	13.35%	14.57%	15.88%	15.48%	16.91%	18.94%	18.20%	16.26%	11.89%
	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008
	January	February	March	April	May	June	July	August	September	October	November	December
	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298
<b>TOTAL</b>	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298
Sold 000's	9,273,982	9,289,383	9,264,175	9,264,175	9,498,223	9,218,903	9,145,550	9,097,042	9,157,720	9,110,265	9,029,462	8,612,086
Loss 000's	2,105,486	2,052,374	2,028,535	2,016,397	1,588,386	1,708,818	1,789,366	1,664,851	1,454,732	1,472,828	1,563,472	2,012,212
% of Water Loss	18.5%	18.1%	18.0%	17.9%	14.3%	15.6%	16.4%	15.5%	13.7%	13.9%	14.8%	18.9%
% of Water Sold	81.5%	81.9%	82.0%	82.1%	85.7%	84.4%	83.6%	84.5%	86.3%	86.1%	85.2%	81.1%
Accounted For Loss 000's	755,261.0	752,595.0	752,117.3	688,738.6	658,559.0	640,267.7	618,569.5	597,559.0	611,514.5	573,112.4	543,812.0	609,191.0
Adjusted Loss 000's	1,350,224.7	1,299,779.0	1,276,417.7	1,327,658.4	929,827.1	1,068,550.3	1,170,796.4	1,067,292.4	843,217.6	899,715.6	1,019,660.2	1,403,020.9
% of Water Loss	11.87%	11.46%	11.30%	11.77%	8.39%	9.78%	10.71%	9.92%	7.95%	8.50%	9.63%	13.21%

**Water Loss 2009**



**12Month Figure**





Northern Kentucky Water District					
March Board Meeting		Financial Statement Snapshot			
February 2009 Results					
Current Period Totals					
Section 1	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$2,481,857	\$2,822,377	\$2,939,391	13.72%	-3.98%
Total O&M	\$1,852,316	\$2,143,345	\$1,859,134	15.71%	15.29%
YTD Period Totals					
Section 2	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$5,469,810	\$5,998,543	\$6,389,869	9.67%	-6.12%
Total O&M	\$3,707,914	\$4,208,362	\$3,627,448	13.50%	16.01%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$2,192,121	\$2,591,145	\$2,596,728	18.20%	-0.22%
Forfeited Discounts	\$34,131	\$67,708	\$54,814	98.38%	23.52%
Rents Water Property	\$31,167	\$35,111	\$33,000	12.65%	6.40%
Other Water Revenue	\$21,835	\$19,470	\$22,959	-10.83%	-15.20%
Interest Income	\$159,846	\$65,784	\$178,525	-58.85%	-63.15%
Miscellaneous	\$6,208	\$6,610	\$16,816	6.48%	-60.69%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues Current</b>	<b>\$2,481,857</b>	<b>\$2,822,377</b>	<b>\$2,939,391</b>	<b>13.72%</b>	<b>-3.98%</b>
YTD					
Detailed Revenues YTD					
Section 4	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$4,736,892	\$5,524,247	\$5,611,302	16.62%	-1.55%
Forfeited Discounts	\$166,578	\$145,396	\$159,910	-12.72%	-9.08%
Rents Water Property	\$66,561	\$58,337	\$70,000	-12.36%	-16.66%
Other Water Revenue	\$49,285	\$43,370	\$51,265	-12.00%	-15.40%
Interest Income	\$361,708	\$146,518	\$397,602	-59.49%	-63.15%
Miscellaneous	\$15,688	\$7,577	\$26,692	-51.70%	-71.61%
Transfer Boone Florence	\$73,098	\$73,098	\$73,098	0.00%	0.00%
<b>Total Revenues YTD</b>	<b>\$5,469,810</b>	<b>\$5,998,543</b>	<b>\$6,389,869</b>	<b>9.67%</b>	<b>-6.12%</b>



<b>Financial Statement Snapshot</b>					
<b>Current Period</b>					
	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
<b>March Board Meeting</b>					
<b>February 2009 Results</b>					
<b>Detailed Expenses O&amp;M Current Section 5</b>					
Salaries & Wages	\$697,075	\$666,170	\$699,018	-4.43%	-4.70%
Employee Pensions & Benefits	\$309,493	\$280,900	\$315,810	-9.24%	-11.05%
Taxes Other	\$49,627	\$47,642	\$56,586	-4.00%	-15.81%
Purchased Power	\$213,350	\$246,829	\$190,162	15.69%	29.80%
Chemicals	\$130,816	\$171,495	\$111,362	31.10%	54.00%
Materials & Supplies	\$88,383	\$206,665	\$119,673	133.83%	72.69%
Contractual Services	\$188,027	\$377,534	\$195,436	100.79%	93.18%
Transportation	\$43,393	\$18,931	\$43,205	-56.37%	-56.18%
Insurance	\$53,682	\$44,560	\$58,922	-16.99%	-24.37%
Advertising	\$3,100	\$2,777	\$2,272	-10.42%	-18.19%
Bad Debt Expense	\$52,542	\$62,669	\$47,942	19.27%	30.72%
Miscellaneous	\$7,759	\$1,733	\$3,729	-77.66%	-53.53%
Regulatory Commission	\$15,069	\$15,440	\$15,017	2.46%	2.82%
<b>Total O&amp;M Expenses Current</b>	<b>\$1,852,316</b>	<b>\$2,143,345</b>	<b>\$1,859,134</b>	<b>15.71%</b>	<b>15.29%</b>
<b>Detailed Expenses O&amp;M YTD Section 6</b>					
Salaries & Wages	\$1,427,336	\$1,420,759	\$1,429,519	-0.46%	-0.61%
Employee Pensions & Benefits	\$562,877	\$545,481	\$586,394	-3.09%	-6.98%
Taxes Other	\$101,593	\$101,339	\$112,031	-0.25%	-9.54%
Purchased Power	\$453,422	\$501,938	\$366,040	10.70%	37.13%
Chemicals	\$249,318	\$361,731	\$214,086	45.09%	68.97%
Materials & Supplies	\$242,929	\$357,928	\$233,895	47.34%	53.03%
Contractual Services	\$337,372	\$590,420	\$355,126	75.01%	66.26%
Transportation	\$92,300	\$56,389	\$98,721	-38.91%	-42.88%
Insurance	\$107,361	\$85,911	\$111,219	-19.98%	-22.76%
Advertising	\$3,149	\$2,777	\$2,308	-11.81%	20.32%
Bad Debt Expense	\$89,469	\$148,012	\$81,636	65.43%	81.31%
Miscellaneous	\$10,650	\$4,798	\$6,440	-54.95%	-25.50%
Regulatory Commission	\$30,138	\$30,879	\$30,033	2.46%	2.82%
<b>Total O&amp;M Expenses YTD</b>	<b>\$3,707,914</b>	<b>\$4,208,362</b>	<b>\$3,627,448</b>	<b>13.50%</b>	<b>16.01%</b>



March Board Meeting  
February 2009 Results

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

	YTD 2009	2009 Annual Budget
Total Income	\$5,998,543	\$42,116,117
Total O&M	\$4,208,362	\$23,924,832
Transfer to Debt Service	\$2,546,186	\$14,887,457
Available for Operating Capital	-\$756,005	\$3,303,828

Debt Service Coverage Section 10	Projected YTD 2009	2009 Annual Budget
Coverage Ratio Estimated	1.18	1.28



**Income and Expense Report Summary  
For the two months ending February 28, 2009**

<b>Current Period</b>	<b>February 2009</b>	<b>February 2008</b>	<b>February Budget</b>	<b>Variance Over (Under) %</b>
Total Income	\$2,822,377	\$2,481,857	\$2,939,391	-4.0%
Total O&M Expenses	\$2,143,345	\$1,852,316	\$1,859,134	15.3%
Transfer to Debt Service	\$1,273,093	\$1,075,206	\$1,075,206	18.4%
Available for Transfer to Operating Capital	(\$594,061)	(\$445,665)	\$5,051	-11861.3%

<b>Year to Date</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under) %</b>	<b>2009 Annual Budget</b>
Total Income	\$5,998,543	\$5,469,810	\$6,389,869	-6.1%	\$42,116,117
Total O&M Expenses	\$4,208,362	\$3,707,914	\$3,627,448	16.0%	\$23,924,832
Transfer to Debt Service	\$2,546,186	\$2,150,412	\$2,150,412	18.4%	\$14,887,457
Available for Transfer to Operating Capital	(\$756,005)	(\$388,516)	\$612,009	-223.5%	\$3,303,828



**Income and Expenses Report-Detail**  
For the two months ending February 28, 2009

	February 2009	February 2008	February Budget	Variance Over (Under)	YTD 2009	YTD 2008	YTD Budget	Variance Over (Under)
<b>Operating Income</b>								
Water Sales	\$2,591,145	\$2,192,121	\$2,596,728	-0.2%	\$5,524,247	\$4,736,892	\$5,611,302	-1.6%
Forfeited Discounts	\$67,708	\$34,131	\$54,814	23.5%	\$145,396	\$166,578	\$159,910	-9.1%
Rents from Water Property	\$35,111	\$31,167	\$33,000	6.4%	\$58,337	\$66,561	\$70,000	-16.7%
Other Water Revenues	\$19,470	\$21,835	\$22,959	-15.2%	\$43,370	\$49,285	\$51,265	-15.4%
<b>Total Operating Income</b>	<b>\$2,713,434</b>	<b>\$2,279,254</b>	<b>\$2,707,501</b>	<b>0.2%</b>	<b>\$5,771,350</b>	<b>\$5,019,316</b>	<b>\$5,892,477</b>	<b>-2.1%</b>
<b>Non Operating Income</b>								
Interest Income	\$65,784	\$159,846	\$178,525	-63.2%	\$146,518	\$361,708	\$397,602	-63.1%
Miscellaneous	\$6,610	\$6,208	\$16,816	-60.7%	\$7,577	\$15,688	\$26,692	-71.6%
<b>Total Non Operating Income</b>	<b>\$72,394</b>	<b>\$166,054</b>	<b>\$195,341</b>	<b>-62.9%</b>	<b>\$154,095</b>	<b>\$377,396</b>	<b>\$424,294</b>	<b>-63.7%</b>
Boone Florence Settlement Transfer	\$36,549	\$36,549	\$36,549	0.0%	\$73,098	\$73,098	\$73,098	0.0%
<b>Total Income</b>	<b>\$2,822,377</b>	<b>\$2,481,857</b>	<b>\$2,939,391</b>	<b>-4.0%</b>	<b>\$5,998,543</b>	<b>\$5,469,810</b>	<b>\$6,389,869</b>	<b>-6.1%</b>
<b>O&amp;M Expenses</b>								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$918,659	\$800,988	\$735,249	24.9%	\$1,791,242	\$1,598,244	\$1,380,890	29.7%
Engineering & Distribution	\$554,757	\$464,162	\$501,555	10.6%	\$1,115,981	\$966,994	\$1,038,697	7.4%
Customer Service	\$321,892	\$323,851	\$336,564	-4.4%	\$685,950	\$623,047	\$647,182	6.0%
Administration	\$348,037	\$263,315	\$285,766	21.8%	\$615,189	\$519,629	\$560,679	9.7%
<b>Total O&amp;M Expenses</b>	<b>\$2,143,345</b>	<b>\$1,852,316</b>	<b>\$1,859,134</b>	<b>15.3%</b>	<b>\$4,208,362</b>	<b>\$3,707,914</b>	<b>\$3,627,448</b>	<b>16.0%</b>
Transfer to Debt Service	\$1,273,093	\$1,075,206	\$1,075,206	18.4%	\$2,546,186	\$2,150,412	\$2,150,412	18.4%
<b>Total Expenses</b>	<b>\$3,416,438</b>	<b>\$2,927,522</b>	<b>\$2,934,340</b>	<b>16.4%</b>	<b>\$6,754,548</b>	<b>\$5,858,326</b>	<b>\$5,777,860</b>	<b>16.9%</b>
<b>Avail. to Transfer to Oper. Capital</b>	<b>(\$594,061)</b>	<b>(\$445,665)</b>	<b>\$5,051</b>	<b>-11861.3%</b>	<b>(\$756,005)</b>	<b>(\$388,516)</b>	<b>\$612,009</b>	<b>-223.5%</b>



**Expense Report By Division Actual to Budget  
For the two months ending February 28, 2009**

<b>Division</b>	<b>February Actual</b>	<b>February Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2008 Budget 12 Months</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$918,659	\$735,249	24.9%	\$1,791,242	\$1,380,890	29.7%	\$8,490,605	Chemicals, Snow removal expenses at FTTP, MPTP labor and materials for laboratory
Engineering & Distribution	\$554,757	\$501,555	10.6%	\$1,115,981	\$1,038,697	7.4%	\$6,688,809	Maintenance of Mains, labor and materials
Customer Service	\$321,892	\$336,564	-4.4%	\$685,950	\$647,182	6.0%	\$3,913,555	
Administration	\$348,037	\$285,766	21.8%	\$615,189	\$560,679	9.7%	\$3,644,930	Visa gas charges, ground keeping
<b>Total O&amp;M</b>	<b><u>\$2,143,345</u></b>	<b><u>\$1,859,134</u></b>	<b><u>15.3%</u></b>	<b><u>\$4,208,362</u></b>	<b><u>\$3,627,448</u></b>	<b><u>16.0%</u></b>	<b><u>\$22,737,899</u></b>	



**Expense Report By Department Actual to Budget  
For the two months ending February 28, 2009**

<b>Department</b>	<b>February Actual</b>	<b>February Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2008 Budget 12 Months</b>	<b>Explanation</b>
<b>Source of Supply</b>								
Licking River Pump Station	\$6,595	\$5,427	21.5%	\$9,004	\$9,348	-3.7%	\$60,000	
Ohio River Pump Station #1	\$58,047	\$40,897	41.9%	\$120,709	\$90,936	32.7%	\$510,000	Higher electric and contractual services
Ohio River Pump Station #2	\$5,448	\$6,801	-19.9%	\$10,952	\$12,096	-9.5%	\$60,000	
<b>Total Source of Supply</b>	<b>\$70,090</b>	<b>\$53,125</b>	<b>31.9%</b>	<b>\$140,665</b>	<b>\$112,380</b>	<b>25.2%</b>	<b>\$630,000</b>	
<b>Water Quality</b>								
Ft. Thomas Treatment Plant	\$319,620	\$203,586	57.0%	\$674,438	\$414,223	62.8%	\$2,437,650	Chemical purchases, and snow removal
Taylor Mill Treatment plant	\$70,397	\$105,111	-33.0%	\$107,022	\$180,754	-40.8%	\$815,560	
Memorial Pky Treatment Plant	\$96,988	\$59,881	62.0%	\$169,247	\$107,663	57.2%	\$889,365	Gas, chemicals, and snow removal
Laboratory	\$71,282	\$56,962	25.1%	\$136,736	\$105,768	29.3%	\$793,205	
Instrumentation	\$34,361	\$36,681	-6.3%	\$78,123	\$67,404	15.9%	\$473,210	
Sludge	\$15,953	\$4,981	220.3%	\$20,784	\$10,290	102.0%	\$70,000	
<b>Total Water Quality</b>	<b>\$608,601</b>	<b>\$467,202</b>	<b>30.3%</b>	<b>\$1,186,350</b>	<b>\$886,102</b>	<b>33.9%</b>	<b>\$5,478,990</b>	
<b>Total Pumping &amp; Storage</b>	<b>\$239,968</b>	<b>\$214,922</b>	<b>11.7%</b>	<b>\$464,227</b>	<b>\$382,408</b>	<b>21.4%</b>	<b>\$2,381,615</b>	
<b>Total SOS, WQ, P&amp;S</b>	<b>\$918,659</b>	<b>\$735,249</b>	<b>24.9%</b>	<b>\$1,791,242</b>	<b>\$1,380,890</b>	<b>29.7%</b>	<b>\$8,490,605</b>	



**Expense Report By Department Actual to Budget  
For the two months ending February 28, 2009**

<b>Department</b>	<b>February Actual</b>	<b>February Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2008 Budget 12 Months</b>	<b>Explanation</b>
<b>Engineering &amp; Distribution</b>								
Engineering	\$121,368	\$119,793	1.3%	\$251,749	\$239,386	5.2%	\$1,689,145	
Distribution	\$433,389	\$371,627	16.6%	\$863,637	\$779,115	10.8%	\$4,871,462	Maintenance of Mains labor, supplies
Flushing	\$0	\$10,135	0.0%	\$595	\$20,196	0.0%	\$128,202	
<b>Total Engineering &amp; Distr.</b>	<b>\$554,757</b>	<b>\$501,555</b>	<b>10.6%</b>	<b>\$1,115,981</b>	<b>\$1,038,697</b>	<b>7.4%</b>	<b>\$6,688,809</b>	
<b>Customer Service</b>								
Field Service	\$61,005	\$77,597	-21.4%	\$139,777	\$154,609	-9.6%	\$938,125	
Meter Shop	\$33,967	\$35,286	-3.7%	\$64,136	\$68,001	-5.7%	\$410,400	
Courier/Maintenance	\$6,202	\$5,365	15.6%	\$12,286	\$10,217	20.3%	\$37,480	
Account Service	\$130,204	\$138,115	-5.7%	\$265,288	\$269,765	-1.7%	\$1,621,150	
Meter Reading	\$24,354	\$27,543	-11.6%	\$50,165	\$55,239	-9.2%	\$365,400	
Other	\$66,160	\$52,658	25.6%	\$154,298	\$89,351	72.7%	\$541,000	Driven by higher bad debt
<b>Total Customer Service</b>	<b>\$321,892</b>	<b>\$336,564</b>	<b>-4.4%</b>	<b>\$685,950</b>	<b>\$647,182</b>	<b>6.0%</b>	<b>\$3,913,555</b>	





**Expense Report By Department Actual to Budget  
For the two months ending February 28, 2009**

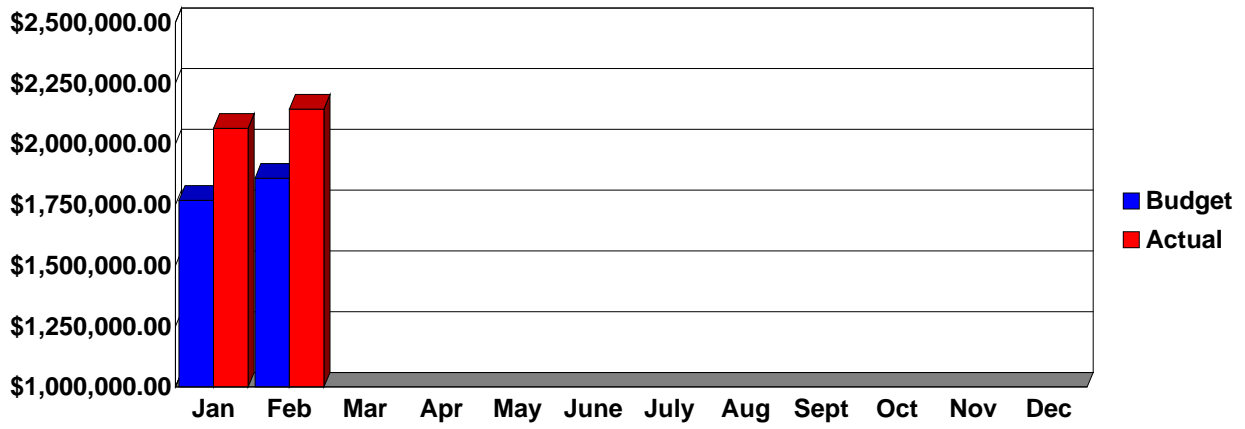
<b>Department</b>	<b>February Actual</b>	<b>February Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2008 Budget 12 Months</b>	<b>Explanation</b>
<b>Administration</b>								
Executive Management	\$48,156	\$40,921	17.7%	\$85,756	\$105,768	-18.9%	\$605,910	
Board of Commissioners	\$11,087	\$7,955	39.4%	\$19,138	\$15,666	22.2%	\$102,710	
Accounting	\$30,754	\$30,637	0.4%	\$58,079	\$58,919	-1.4%	\$295,450	
H.R.-Information Systems	\$124,405	\$117,552	5.8%	\$226,596	\$214,693	5.5%	\$1,602,110	
Other	\$133,635	\$88,701	50.7%	\$225,620	\$165,633	36.2%	\$1,038,750	visa gas charges to reclass, ground keeping
<b>Total Administration</b>	<b>\$348,037</b>	<b>\$285,766</b>	<b>21.8%</b>	<b>\$615,189</b>	<b>\$560,679</b>	<b>9.7%</b>	<b>\$3,644,930</b>	
<b>Total O&amp;M</b>	<b>\$2,143,345</b>	<b>\$1,859,134</b>	<b>15.3%</b>	<b>\$4,208,362</b>	<b>\$3,627,448</b>	<b>16.0%</b>	<b>\$22,737,899</b>	



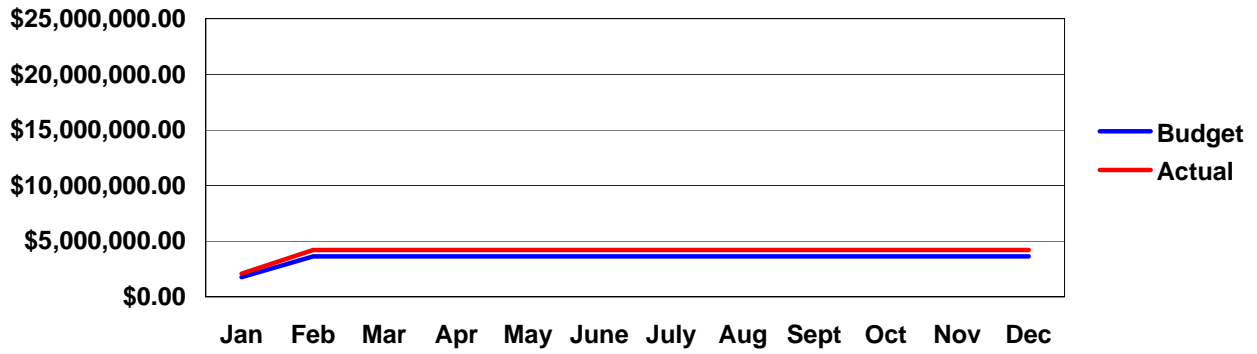
**Expense Report By Account Actual to Budget  
For the two months ending February 28, 2009**

<b>Account</b>	<b>February Actual</b>	<b>February Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$666,170	\$699,018	-4.7%	\$1,420,759	\$1,429,519	-0.6%	
Employee Pensions & Benefits	\$280,900	\$315,810	-11.1%	\$545,481	\$586,394	-7.0%	
Taxes Other Than Income Taxes	\$47,642	\$56,586	-15.8%	\$101,339	\$112,031	-9.5%	
Purchased Power	\$246,829	\$190,162	29.8%	\$501,938	\$366,040	37.1%	Electric costs up at Ohio River, Dudley, FFTP, MPTP
Chemicals	\$171,495	\$111,362	54.0%	\$361,731	\$214,086	69.0%	
Materials & Supplies	\$206,665	\$119,673	72.7%	\$357,928	\$233,895	53.0%	
Contractual Services	\$377,534	\$195,436	93.2%	\$590,420	\$355,126	66.3%	
Transportation	\$18,931	\$43,205	-56.2%	\$56,389	\$98,721	-42.9%	
Insurance	\$44,560	\$58,922	-24.4%	\$85,911	\$111,219	-22.8%	Lower insurance premiums for 2009
Advertising	\$2,777	\$2,272	22.2%	\$2,777	\$2,308	20.3%	
Bad Debt Expense	\$62,669	\$47,942	30.7%	\$148,012	\$81,636	81.3%	Increase reflects deteriorating economic conditions
Miscellaneous	\$1,733	\$3,729	-53.5%	\$4,798	\$6,440	-25.5%	
Regulatory Commission Assessment	\$15,440	\$15,017	2.8%	\$30,879	\$30,033	2.8%	
<b>Total O&amp;M Expenses</b>	<b>\$2,143,345</b>	<b>\$1,859,134</b>	<b>15.3%</b>	<b>\$4,208,362</b>	<b>\$3,627,448</b>	<b>16.0%</b>	

## NKWD O&M Monthly Comparison 2009 Budget to Actual



## NKWD O&M YTD Trending 2009 - Budget To Actual

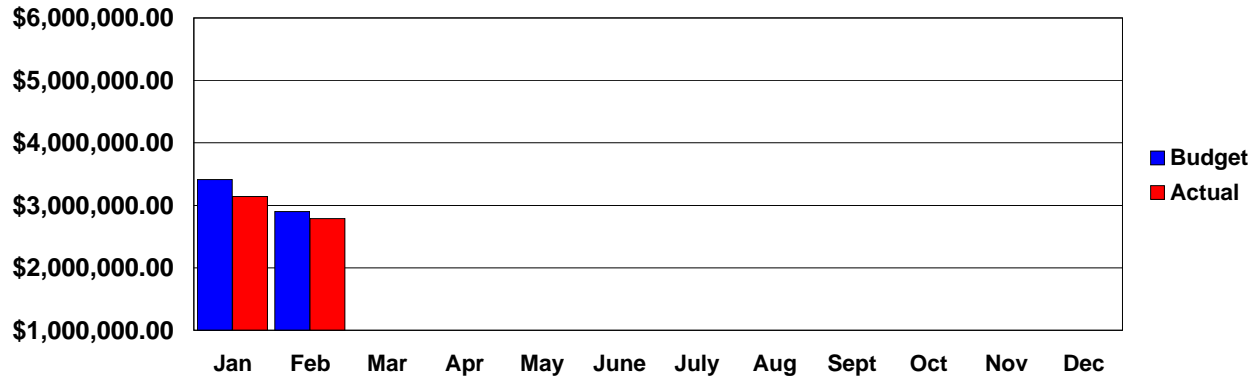




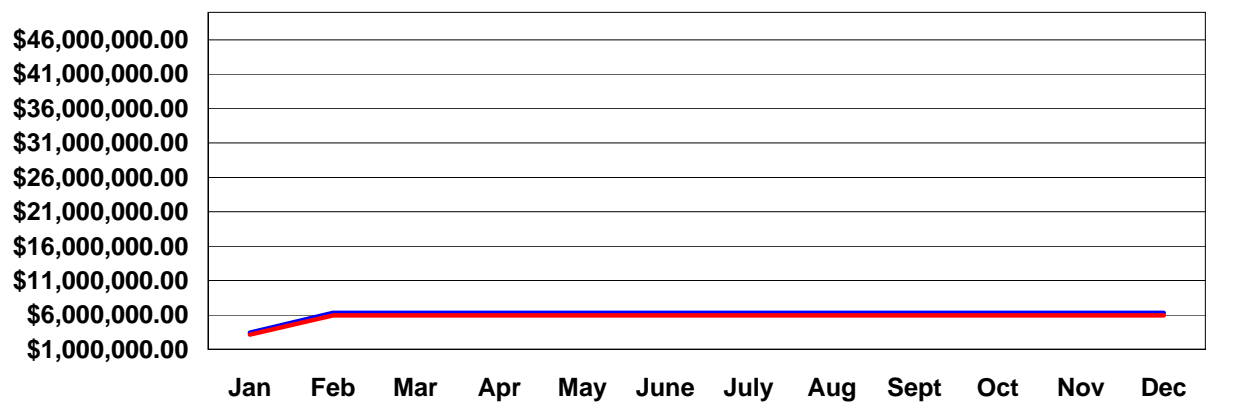
**Income Report Actual to Projected  
For the two months ending February 28, 2009**

<b>Description</b>	<b>February Actual</b>	<b>February Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Water Sales	\$2,591,145	\$2,596,728	-0.2%	\$5,524,247	\$5,611,302	-1.6%	
Forfeited Discounts	\$67,708	\$54,814	23.5%	\$145,396	\$159,910	-9.1%	Reflects worsening economic conditions
Rents from Water Property	\$35,111	\$33,000	6.4%	\$58,337	\$70,000	-16.7%	
Other Water Revenues	\$19,470	\$22,959	-15.2%	\$43,370	\$51,265	-15.4%	
<b>Total Operating Revenues</b>	<b>\$2,713,434</b>	<b>\$2,707,501</b>	<b>0.2%</b>	<b>\$5,771,350</b>	<b>\$5,892,477</b>	<b>-2.1%</b>	
<b>Non Operating Income</b>							
Interest Income	\$65,784	\$178,525	-63.2%	\$146,518	\$397,602	-63.1%	Interest rates falling drastically, driven by falling Federal Funds Rate and Treasury's push for liquidity
Miscellaneous	\$6,610	\$16,816	-60.7%	\$7,577	\$26,692	-71.6%	
<b>Total Non Operating Income</b>	<b>\$72,394</b>	<b>\$195,341</b>	<b>-62.9%</b>	<b>\$154,095</b>	<b>\$424,294</b>	<b>-63.7%</b>	
<b>Total Income</b>	<b><u>\$2,785,828</u></b>	<b><u>\$2,902,842</u></b>	<b><u>-4.0%</u></b>	<b><u>\$5,925,445</u></b>	<b><u>\$6,316,771</u></b>	<b><u>-6.2%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Budget to Actual**



**NKWD**  
**Revenue Trending 2009 - Budget To Actual**





**Expense Report By Division Actual to Actual  
For the two months ending February 28, 2009**

<b>Division</b>	<b>February 2009</b>	<b>February 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$918,659	\$800,988	14.7%	\$1,791,242	\$1,598,244	12.1%	Higher chemical, electric expenses, pump repairs
Engineering & Distribution	\$554,757	\$464,162	19.5%	\$1,115,981	\$966,994	15.4%	Maintenance of Mains materials used, labor, services
Customer Service	\$321,892	\$323,851	-0.6%	\$685,950	\$623,047	10.1%	
Administration	\$348,037	\$263,315	32.2%	\$615,189	\$519,629	18.4%	Gas visa expenses to reclassify, ground keeping legal expenses
<b>Total O&amp;M</b>	<b><u>\$2,143,345</u></b>	<b><u>\$1,852,316</u></b>	<b><u>15.7%</u></b>	<b><u>\$4,208,362</u></b>	<b><u>\$3,707,914</u></b>	<b><u>13.5%</u></b>	

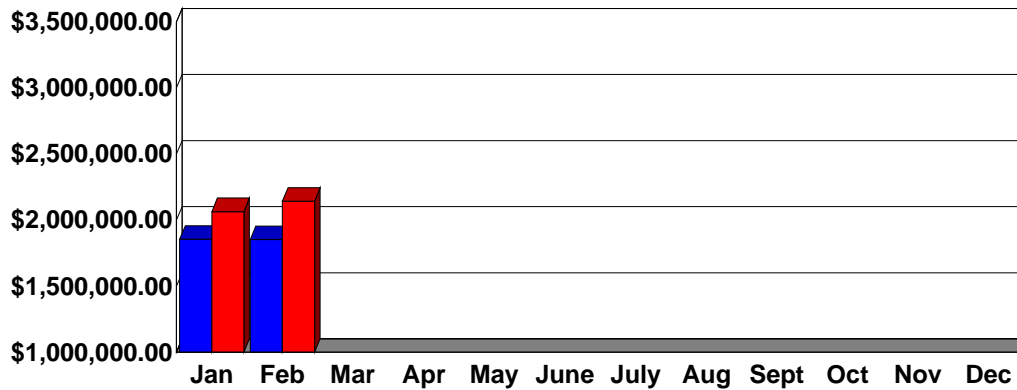


**Expense Report By Account Actual to Actual  
For the two months ending February 28, 2009**

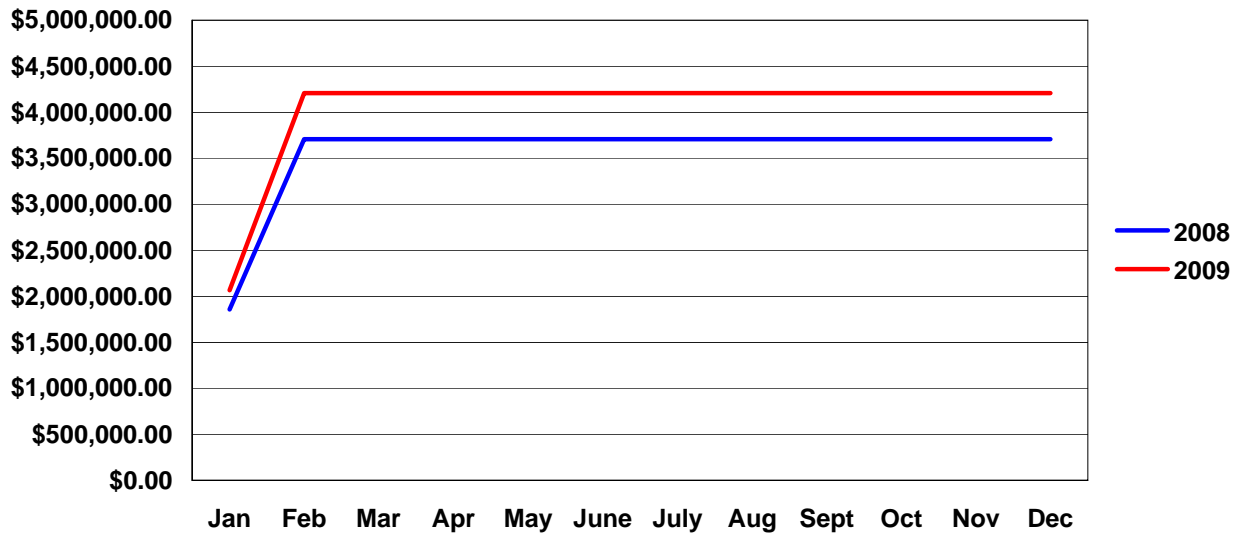
<b>Account</b>	<b>February 2009</b>	<b>February 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$666,170	\$697,075	-4.4%	\$1,420,759	\$1,427,336	-0.5%	
Employee Pensions & Benefits	\$280,900	\$309,493	-9.2%	\$545,481	\$562,877	-3.1%	
Taxes Other Than Income Taxes	\$47,642	\$49,627	-4.0%	\$101,339	\$101,593	-0.3%	
Purchased Power	\$246,829	\$213,350	15.7%	\$501,938	\$453,422	10.7%	
Chemicals	\$171,495	\$130,816	31.1%	\$361,731	\$249,318	45.1%	
Materials & Supplies	\$206,665	\$88,383	133.8%	\$357,928	\$242,929	47.3%	Maintenance of Mains supplies, pumping
Contractual Services	\$377,534	\$188,027	100.8%	\$590,420	\$337,372	75.0%	Gas charges to be reclassified, asphalt restoration for maintenance of Mains, TM pump repair
Transportation	\$18,931	\$43,393	-56.4%	\$56,389	\$92,300	-38.9%	
Insurance	\$44,560	\$53,682	-17.0%	\$85,911	\$107,361	-20.0%	Lower insurance premiums for 2009
Advertising	\$2,777	\$3,100	277600.0%	\$2,777	\$3,149	-11.8%	
Bad Debt Expense	\$62,669	\$52,542	19.3%	\$148,012	\$89,469	65.4%	
Miscellaneous	\$1,733	\$7,759	-77.7%	\$4,798	\$10,650	-54.9%	
Regulatory Commission Assessment	\$15,440	\$15,069	2.5%	\$30,879	\$30,138	2.5%	
<b>Total O&amp;M Expenses</b>	<b>\$2,143,345</b>	<b>\$1,852,316</b>	<b>15.7%</b>	<b>\$4,208,362</b>	<b>\$3,707,914</b>	<b>13.5%</b>	

### NKWD O&M Monthly Comparison 2009 Actual to Actual

■ Actual 2008  
■ Actual 2009



### NKWD O&M YTD Trending 2009 - Actual to Actual



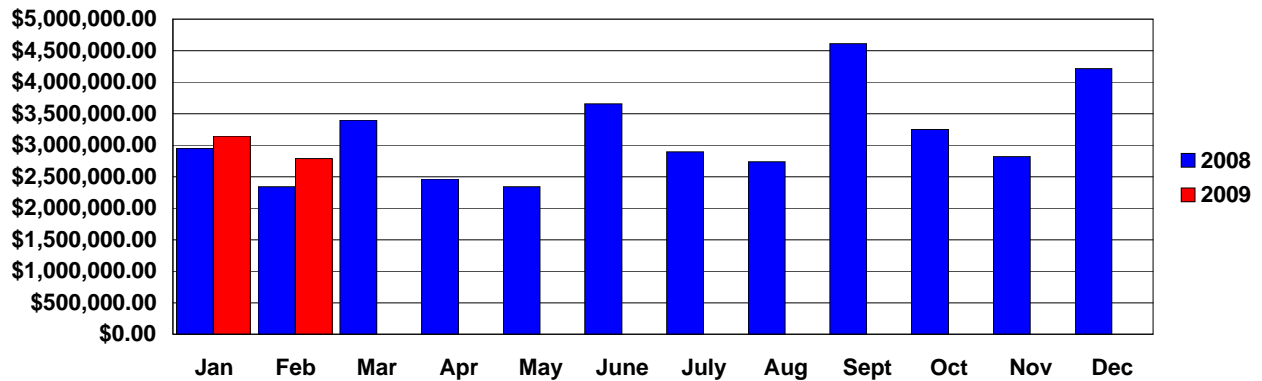




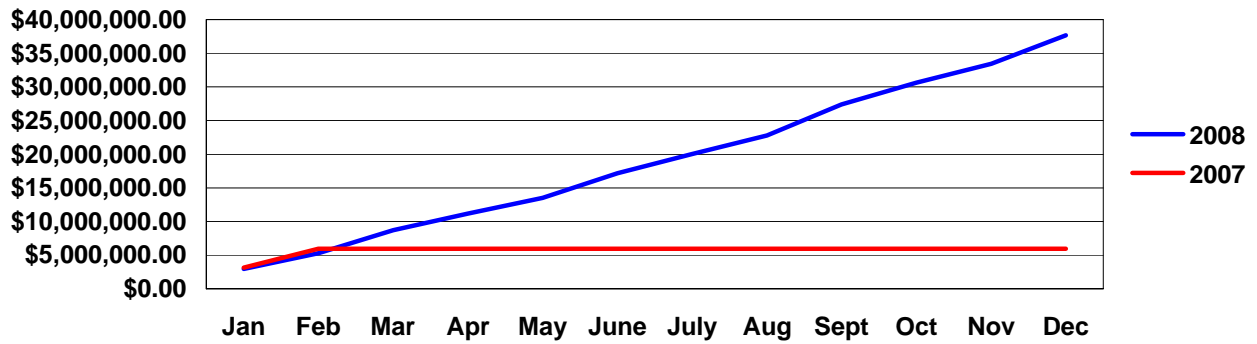
**Income Report Actual to Actual  
For the two months ending February 28, 2009**

Description	February 2009	February 2008	Variance Over (Under)	YTD 2009	YTD 2008	Variance Over (Under)	Explanation
Water Sales	\$2,591,145	\$2,192,121	18.2%	\$5,524,247	\$4,736,892	16.6%	Water revenue higher in all categories
Forfeited Discounts	\$67,708	\$34,131	98.4%	\$145,396	\$166,578	-12.7%	Reflects worsening economic conditions
Rents from Water Property	\$35,111	\$31,167	12.7%	\$58,337	\$66,561	-12.4%	
Other Water Revenues	\$19,470	\$21,835	-10.8%	\$43,370	\$49,285	-12.0%	
<b>Total Operating Revenues</b>	<b>\$2,713,434</b>	<b>\$2,279,254</b>	<b>19.0%</b>	<b>\$5,771,350</b>	<b>\$5,019,316</b>	<b>15.0%</b>	
<b>Non Operating Income</b>							
Interest Income	\$65,784	\$159,846	-58.8%	\$146,518	\$361,708	-59.5%	Interest income driven to new lows because of drop in Federal Funds Rate to unprecedented low levels
Miscellaneous	\$6,610	\$6,208	6.5%#	\$7,577	\$15,688	-51.7%	
<b>Total Non Operating Income</b>	<b>\$72,394</b>	<b>\$166,054</b>	<b>-56.4%</b>	<b>\$154,095</b>	<b>\$377,396</b>	<b>-59.2%</b>	
<b>Total Income</b>	<b><u>\$2,785,828</u></b>	<b><u>\$2,445,308</u></b>	<b><u>13.9%</u></b>	<b><u>\$5,925,445</u></b>	<b><u>\$5,396,712</u></b>	<b><u>9.8%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Actual to Actual**



**NKWD**  
**Revenue Trending 2009 - Actual to Actual**





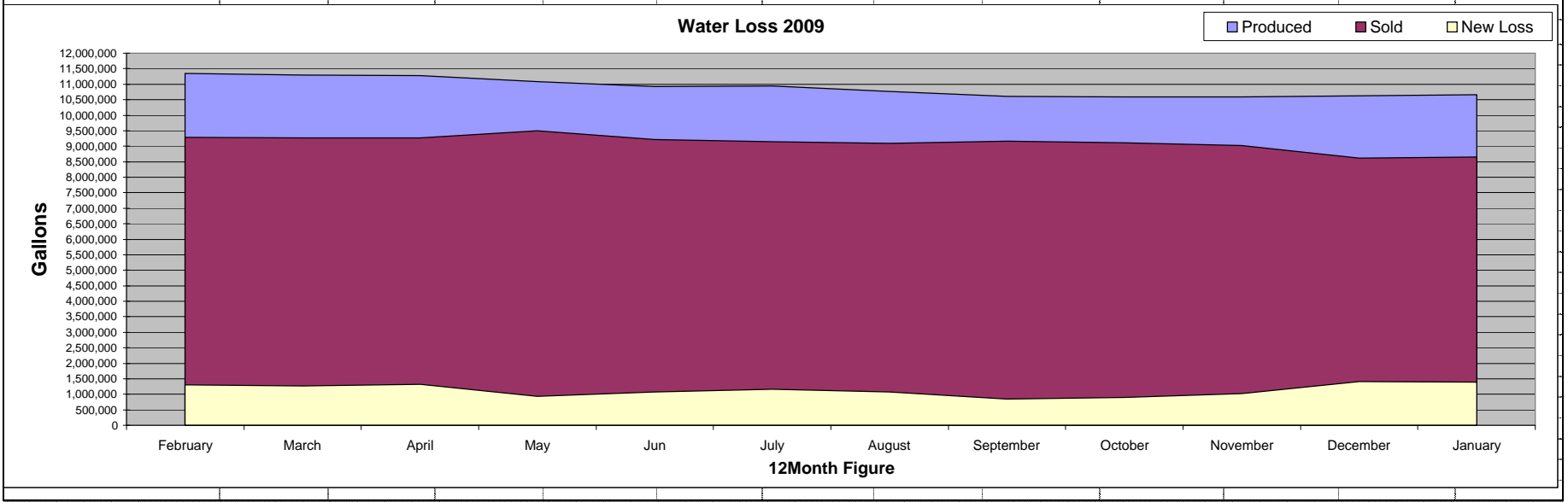
	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>Administrative Dept.</b>						
	<b>2009</b>						
	Software Updates	340-0001-000	\$10,000.00		\$10,000.00	2	
	Office Equipment	340-0001-000	\$5,000.00		\$5,000.00	4	
	Contingences - CEO's		\$100,000.00		\$100,000.00	6	
			<b>\$115,000.00</b>	<b>\$0.00</b>	<b>\$115,000.00</b>		
	<b>Administration Department Sub-Total</b>		<b>\$115,000.00</b>	<b>\$0.00</b>	<b>\$115,000.00</b>		
	<b>HR/Security/Safety &amp; IT</b>						
	<b>INFO SYSTEMS</b>						
	<b>2009</b>						
	2009 PC Hardware Replacement Program	340-0001-000	\$100,000.00	\$17,879.88	\$82,120.12	20	
	2009 PC Unscheduled Requirements (Potential New Employees)	340-0001-000	\$15,000.00		\$15,000.00	22	
	2009 Windows Server 2008 Software (2)	340-0001-000	\$1,100.00		\$1,100.00	24	
	2009 Scanner (to replace Fujitsu)	340-0001-000	\$20,000.00		\$20,000.00	26	
	2009 Server & SQL license for Web Report Software	340-0001-000	\$12,000.00	\$8,105.65	\$3,894.35	28	
	2009 FrankeNAS Continuous Data Protection Storage System	340-0001-000	\$20,000.00		\$20,000.00	30	
	2009 Idealstore CDP Software	340-0001-000	\$10,000.00		\$10,000.00	32	
	2009 Design Jet Plotters --- Engineering/IT	340-0001-000	\$6,500.00	\$6,222.25	\$277.75	34	
	2009 UPS (3) for Server Room	340-0001-000	\$4,000.00		\$4,000.00	38	
	2009 VNC License	340-0001-000	\$1,500.00		\$1,500.00	40	
	2009 ArcPad Software (GIS software for handhelds)	340-0001-000	\$1,500.00		\$1,500.00	42	
	2009 Visual Asset Management Software (tracking IT Assets)	340-0001-000	\$2,000.00	\$1,798.80	\$201.20	44	
	2009 Fire Alarm Replacement @ ORPPS 1 & 2	340-0001-000	\$15,000.00		\$15,000.00	46	
	2009 Digital Camera (Eng)	340-0001-000	\$200.00		\$200.00	48	
	2009 Visioneer Scanner (Eng)	340-0001-000	\$1,000.00		\$1,000.00	50	
	09-29 Convert to ESRI GeoDatabase (AMP) Priority (Original 217,500) (2010 Mus	340-0001-000	\$115,000.00		\$115,000.00	56	
	<b>HR/Security/Safety/ IT Department Sub-total</b>		<b>\$324,800.00</b>	<b>\$34,006.58</b>	<b>\$290,793.42</b>		
	<b>CUSTOMER SERVICE</b>						
	<b>Billing</b>						
	<b>2008</b>						
	2007 Harris eCare Web-Based Account View / Payment	340-0001-000	\$5,000.00		\$5,000.00	07-60	
	2007 Software Update Package to CIS ( Version III )	340-0001-000	\$60,000.00		\$60,000.00	07-64	
	2008 Relocate Dropbox Aqua		\$1,000.00		\$1,000.00	70	
	<b>2009</b>						
	2009 Awning over side employee entrance door	184-0305-000	\$1,000.00		\$1,000.00	72	
	2009 New Garage Door Bottling smaller door	184-0305-000	\$15,000.00		\$15,000.00	74	
	2009 4 Additional Work Stations (walls, desks, chairs)	184-0305-000	\$25,000.00		\$25,000.00	76	
	2009 Wall demolition & construction	184-0305-000	\$10,000.00		\$10,000.00	78	
	<b>Billing Sub-Total</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
	<b>Total Billing</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
	<b>CS - Field Services</b>						
	<b>2008</b>						
	2008 Route Smart Software - Monthly Billing Capability	340-0001-000	\$100,000.00		\$100,000.00	08-55	
	<b>2009</b>						
	2009 Pickup Mid-Size (Replaces 125, F-250)	341-0001-000	\$25,000.00		\$25,000.00	80	
	2009 Laptop GPS / mCare	340-0001-000	\$45,000.00		\$45,000.00	82	
	2009 Handheld Orion Collection Units (4)	340-0001-000	\$22,000.00		\$22,000.00	84	7466,,67,68,69
	2009 ???		\$22,000.00		\$22,000.00	86	
	<b>Sub-Total 2007</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
	<b>CS - Field Services &amp; Flushing Sub-Total</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
	<b>Meter Shop</b>						
	<b>2008</b>						
	2006 AMR Develop/Project	334-0001-000	\$17,312.33	\$0.00	\$17,312.33	06-123	
	2008 Water Meters All Sizes (400,000 orig 220,000 actual)	152-0000-000	\$180,000.00	\$0.00	\$180,000.00	08-65	
	2008 New Meter Pit @ Riley School	333-0001-000	\$35,000.00	\$1,594.59	\$33,405.41	90	
	<b>2009</b>						
	2009 Meter Pit Childrens Home	333-0001-000	\$35,000.00		\$35,000.00	92	
	2009 Replacement Meters all sizes	152-0000-000	\$400,000.00		\$400,000.00	94	
	2009 Portable Headphones	346-0001-000	\$3,000.00	\$2,480.00	\$520.00	96	
	2009 Locators		\$2,000.00		\$2,000.00	98	
	2009 Coin Accepters Water Haulers (TMTP)		\$7,500.00		\$7,500.00	100	
	<b>Meter Shop Sub-Total</b>		<b>\$679,812.33</b>	<b>\$4,074.59</b>	<b>\$675,737.74</b>		
	<b>Customer Service Department Sub-Total</b>		<b>\$1,010,812.33</b>	<b>\$4,074.59</b>	<b>\$1,006,737.74</b>		
	<b>DISTRIBUTION</b>						
	<b>Mainline Improvement</b>						

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>2008</b>						
2008	3 Mile Road & Gibson Road WME Wilder (50' Rule)	184-0609	\$74,268.65	\$11,925.63	\$62,343.02	07-105	
2008	Water Fill Station @ Piner - Ky.14 & 17	184-0510	\$9,770.32	\$5,193.50	\$4,576.82	08-75	
	<b>2009</b>						
2009	50' Extension Fund		\$20,000.00		\$20,000.00	110	
2009	City Street Projects		\$25,000.00		\$25,000.00	120	
	<b>Mainline Improvement Sub-Total</b>		<b>\$129,038.97</b>	<b>\$17,119.13</b>	<b>\$111,919.84</b>		
	<b>2008</b>						
2008	Engineering Service for KDOT Projects (Upcoming)						
5/15/2008	Un-allocated						
5/15/2008	KDOT - Ky-16 (Taylor Mill Road) Phase I (Budget \$91,695)	184-0234	\$65,470.00	\$17,632.50	\$47,837.50	08-81B	
2008	KDOT - Ky-16 (Taylor Mill Road) Phase II (Budget \$70,015)	184-0235	\$53,149.00		\$53,149.00	08-81C	
2005	KDOT - Industrial Road WMR	184-0239	\$20,000.00		\$20,000.00	08-83	
2008	KDOT - 12th Street Project (Budget \$41,330)	184-0224	\$17,870.00	\$3,400.00	\$14,470.00	05-170A	
	3 Mile Road and Gibson Road WM Extension - Wilder	184-0609	\$99,452.00		\$99,452.00		
	<b>2009</b>						
2009	Engineering Service for KDOT Projects (Upcoming)						
2009	Un-allocated KDOT		\$50,000.00		\$50,000.00		
	City Street Projects		\$25,000.00		\$25,000.00	132	
	<b>KDOT Engineering Work Sub-Total</b>		<b>\$330,941.00</b>	<b>\$21,032.50</b>	<b>\$309,908.50</b>		
	<b>Water Main Replacement Program</b>						
	<b>Unobligated Water Main Replacement Fund</b>						
	<b>2008</b>						
2008	- West Pike Street WMR	184-0642	\$267,128.42		\$267,128.42	08-91A	
2008	- Locust & Silver Ave WMR - Dayton	184-0645	\$0.00		\$0.00	08-91B	
2008	- Lawrence Drive WMR - Ft. Mitchell	184-0646	\$38,749.80		\$38,749.80	08-91C	
2008	- Decoursey Pike WMR - Covington	184-0652	\$415,000.00		\$415,000.00	08-91E	
	- Madison Ave - WMR Between 11th & 12th streets - Covington	184-0649	\$104,000.00	\$4,695.70	\$99,304.30	08-91F	
11/10/2008	- Nordman Drive & Overlook WMP	184-0658	\$135,000.00	\$4,640.00	\$130,360.00	08-91G	
11/13/2008	- S Main Ave/Sevua, Highland Heights WMR	184-0659	\$240,000.00	\$2,414.42	\$237,585.58	08-91H	
11/13/2008	- Van Voast & Popular WMR	184-0650	\$30,000.00	\$3,840.00	\$26,160.00	08-91I	
	<b>2009</b>						
2009	2009 Mainline Replacement Program - Un-Assigned City Coordinated		\$500,000.00		\$500,000.00	140	
	<b>Water Main Replacement Sub-Total</b>		<b>\$1,729,878.22</b>	<b>\$15,590.12</b>	<b>\$1,714,288.10</b>		
	<b>2009</b>						
	<b>Distribution Equipment</b>						
2009	Digital Correlator System		\$45,000.00		\$45,000.00	08-117	
2009	Salt Spreader and Plow	343-0001-000	\$10,000.00	\$7,500.00	\$2,500.00	142	
2009	(4) Post Drive on Lift w/Rolling Jacks - Replacement & Safety Issue		\$17,000.00	\$16,668.00	\$332.00	144	
2009	Skid Steer (Bobcat) - Replacement		\$40,000.00		\$40,000.00	146	
2009	(7) Free Standing Work Lights - Replacement		\$4,000.00		\$4,000.00	148	
2009	Line Locator (Tracer) Replacement		\$3,000.00		\$3,000.00	150	
2009	Light Stand - Large Breaks		\$10,000.00		\$10,000.00	152	
2009	(4) 16" Quickie Saws - Replacements		\$4,000.00		\$4,000.00	154	
2009	(5) 2" Pumps - Replacements		\$2,000.00		\$2,000.00	156	
2009	(6) Air Spades		\$3,000.00		\$3,000.00	158	
2009	(3) Blow Devices - (Hydroguard)		\$10,000.00		\$10,000.00	160	
2009	Mig Welder - Replacement		\$2,500.00		\$2,500.00	162	
2009	Hammer Drill		\$750.00		\$750.00	164	
2009	(7) 1" Pumps - Replacements		\$3,000.00		\$3,000.00	166	
2009	(5) Locators - Metal Detectors		\$4,000.00		\$4,000.00	168	
2009	Piercing Tool (Mole)		\$3,000.00		\$3,000.00	170	
2009	(3) 3/4"- 1" Tapping Machines - Replacements		\$4,500.00		\$4,500.00	172	
2009	Pickup 3/4 Tom (Replaces 246) Rocky	341-0001-000	\$25,000.00		\$25,000.00	174	
2009	Pickup Small 4x4 (Replaces 201) Don G	341-0001-000	\$20,000.00		\$20,000.00	176	
2009	Crew Truck (Replaces 255) T Messmer	341-0001-000	\$65,000.00		\$65,000.00	178	
2009	Pickup 3/4 Tom (Replaces 247) J Miller	341-0001-000	\$25,000.00		\$25,000.00	180	
2009	Backhoe (Replaces JD 510 C)	341-0001-000	\$70,000.00		\$70,000.00	182	
2009	Skid Steer (Replaces Peugeot ST)	341-0001-000	\$40,000.00		\$40,000.00	184	
2/9/2009	Souther Campbell Co. Water Tower	184-0416-000	\$295,534.56		\$295,534.56	185	
	Capitalized Labor - Service Lines		\$60,000.00		\$60,000.00	186	
	<b>Distribution Equipment Sub-Total</b>		<b>\$766,284.56</b>	<b>\$24,168.00</b>	<b>\$742,116.56</b>		
	<b>ENGINEERING</b>						
	<b>Capital Purchases</b>						
	<b>2008</b>						
2009	Asset Mgt Plan Update Phase II	162-0007-000	\$50,000.00	\$4,745.23	\$45,254.77	07-196	
	<b>2009</b>						
2009	Pipe Locator - Metrotech 9860	340-0001-000	\$6,000.00		\$6,000.00	190	
2009	Capitalized Labor - 2009 184 Projects		\$240,000.00		\$240,000.00	192	
	<b>Engineering Sub-Total</b>		<b>\$296,000.00</b>	<b>\$4,745.23</b>	<b>\$291,254.77</b>		
	<b>Distribution/Engineering Department Total</b>		<b>\$3,252,142.75</b>	<b>\$82,654.98</b>	<b>\$3,169,487.77</b>		
	<b>Water Quality &amp; Production</b>						
	<b>Operations</b>						

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>2009</b>						
2009	Replacement of operator's WQ analyzers		\$10,000.00		\$10,000.00	200	
2009	2 SCADA view nodes		\$12,000.00		\$12,000.00	202	
2009	Sludge Polymer makeup system		\$85,000.00		\$85,000.00	204	
2009	Pickup 4x4 (small) (Replaces 414 S-10)	341-0001-000	\$20,000.00		\$20,000.00	206	
2009	Pickup (small) (Replaces 405 S-10)	341-0001-000	\$20,000.00		\$20,000.00	208	
	<b>Water Quality &amp; Producton Sub-total</b>		<b>\$147,000.00</b>	<b>\$0.00</b>	<b>\$147,000.00</b>		
	<b>LABORATORY</b>						
	<b>2009</b>						
2009	Water jacketed incubator		\$9,000.00		\$9,000.00	210	
	<b>Laboratory Sub-Total</b>		<b>\$9,000.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>		
	<b>MAINTENANCE</b>						
	<b>2009</b>						
2008	Pump Control Valve	311-0003-000	\$37,000.00		\$37,000.00	08-183	
2009	Roof replacement at FTTP		\$120,000.00		\$120,000.00	220	
2009	Trailer Mounted Portable generator :: See Note 1		\$115,000.00	\$57,954.70	\$57,045.30	222	
2009	Valves for ORPS 2 and TMTP		\$90,000.00		\$90,000.00	224	
2009	Diversion line TMTP		\$100,000.00		\$100,000.00	226	
2009	Replace security camera systems at FTTP , LRPS		\$20,000.00		\$20,000.00	228	
2009	Replace fire alarm panels		\$20,000.00	\$3,704.00	\$16,296.00	230	
2009	Replace HMI and distribution SCADA panel	339-0001-000	\$95,000.00		\$95,000.00	232	
2009	Replace flow meters at Bromley, Dudley, WQ analyzers at FTTP and TMTP		\$45,000.00		\$45,000.00	234	
2009	Replace vehicle 407	341-0001-000	\$25,000.00		\$25,000.00	236	
2009	Utility vehicle		\$10,000.00		\$10,000.00	238	
2009	HVAC repair at lab		\$75,000.00	\$2,125.00	\$72,875.00	240	
2009	Replace hypo pumps at Bristow, Bromley and West Covington		\$5,000.00		\$5,000.00	242	
2009	Dudley vortex suppressor and soft start transformer (AMP)		\$70,000.00		\$70,000.00	244	
2009	Vibration analysis equipment		\$25,000.00		\$25,000.00	246	
2009	Tank Painting and Inspections (AMP)		\$665,000.00		\$665,000.00	248	
2008	South Campbell County Water Tower	184-0416-000	\$295,534.56	\$455.67	\$295,078.89	08-185	
3/9/2009	115V Rotomold Cabinet Autosampler	320-0001-000	\$5,609.00		\$5,609.00	250	
	<b>Maintenance Sub-Total</b>		<b>\$1,818,143.56</b>	<b>\$64,239.37</b>	<b>\$1,753,904.19</b>		
	<b>Water Quality &amp; Production Department Sub-Total</b>		<b>\$1,974,143.56</b>	<b>\$64,239.37</b>	<b>\$1,909,904.19</b>		
	<b>TOTAL of Departments</b>		<b>\$6,676,898.64</b>	<b>\$184,975.52</b>	<b>\$6,491,923.12</b>		

**NKWD**  
**January 31-2009**  
**Water Loss Summary**

	2007	2007	2007	2007	2007	2007	2007	2007	2007	2007	2007	2007
	January	February	March	April	May	Jun	July	August	September	October	November	December
Produced 000's	10,108,302	10,183,078	10,241,547	10,273,873	10,446,738	10,654,702	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813
Purchased 000's												
	10,108,302	10,183,078	10,241,547	10,273,873	10,446,738	10,654,702	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813
Sold 000's	8,288,095	8,275,569	8,307,244	8,316,542	8,327,575	8,361,610	8,435,079	8,496,815	8,508,490	8,646,095	8,766,570	9,237,650
Loss 000'	1,820,207	1,907,509	1,934,303	1,957,332	2,119,163	2,293,092	2,277,722	2,448,489	2,733,825	2,693,583	2,586,103	2,111,164
% of Water Loss	18.0%	18.7%	18.9%	19.1%	20.3%	21.5%	21.3%	22.4%	24.3%	23.8%	22.8%	18.6%
% of Water Sold	82.0%	81.3%	81.1%	80.9%	79.7%	78.5%	78.7%	77.6%	75.7%	76.2%	77.2%	81.4%
Accounted For Loss 000's	531,303.2	538,254.9	548,415.5	586,162.7	596,629.4	601,013.0	619,650.3	597,523.3	604,794.8	629,489.9	740,407.9	761,417.2
Adjusted Loss 000's	1,288,903.9	1,369,254.2	1,385,887.5	1,371,168.9	1,522,533.5	1,692,078.6	1,658,071.5	1,850,965.7	2,129,030.2	2,064,093.3	1,845,695.1	1,349,746.4
% of Water Loss	12.75%	13.45%	13.53%	13.35%	14.57%	15.88%	15.48%	16.91%	18.94%	18.20%	16.26%	11.89%
	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008
	January	February	March	April	May	June	July	August	September	October	November	December
	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298
<b>TOTAL</b>	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298
Sold 000's	9,273,982	9,289,383	9,264,175	9,264,175	9,498,223	9,218,903	9,145,550	9,097,042	9,157,720	9,110,265	9,029,462	8,612,086
Loss 000's	2,105,486	2,052,374	2,028,535	2,016,397	1,588,386	1,708,818	1,789,366	1,664,851	1,454,732	1,472,828	1,563,472	2,012,212
% of Water Loss	18.5%	18.1%	18.0%	17.9%	14.3%	15.6%	16.4%	15.5%	13.7%	13.9%	14.8%	18.9%
% of Water Sold	81.5%	81.9%	82.0%	82.1%	85.7%	84.4%	83.6%	84.5%	86.3%	86.1%	85.2%	81.1%
Accounted For Loss 000's	755,261.0	752,595.0	752,117.3	688,738.6	658,559.0	640,267.7	618,569.5	597,559.0	611,514.5	573,112.4	543,812.0	609,191.0
Adjusted Loss 000's	1,350,224.7	1,299,779.0	1,276,417.7	1,327,658.4	929,827.1	1,068,550.3	1,170,796.4	1,067,292.4	843,217.6	899,715.6	1,019,660.2	1,403,020.9
% of Water Loss	11.87%	11.46%	11.30%	11.77%	8.39%	9.78%	10.71%	9.92%	7.95%	8.50%	9.63%	13.21%





Financial Statement Snapshot					
<b>April Board Meeting</b>					
<b>March 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	\$3,952,209	\$4,188,148	\$4,407,949	5.97%	-4.99%
Total O&M	\$1,835,159	\$1,993,645	\$1,863,764	8.64%	6.97%
<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	\$9,750,959	\$10,515,532	\$11,126,759	7.84%	-5.49%
Total O&M	\$5,543,073	\$6,202,007	\$5,491,214	11.89%	12.94%
<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	\$3,622,838	\$3,952,684	\$4,073,368	9.10%	-2.96%
Forfeited Discounts	\$54,781	\$55,203	\$55,877	0.77%	-1.21%
Rents Water Property	\$47,276	\$39,468	\$50,000	-16.52%	-21.06%
Other Water Revenue	\$28,455	\$30,635	\$28,836	7.66%	6.24%
Interest Income	\$142,171	\$63,880	\$161,466	-55.07%	-60.44%
Miscellaneous	\$20,139	\$9,729	\$1,853	-51.69%	425.04%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues Current</b>	<b>\$3,952,209</b>	<b>\$4,188,148</b>	<b>\$4,407,949</b>	<b>5.97%</b>	<b>-4.99%</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	\$8,359,730	\$9,476,931	\$9,684,670	13.36%	-2.15%
Forfeited Discounts	\$221,359	\$200,599	\$215,787	-9.38%	-7.04%
Rents Water Property	\$113,837	\$97,705	\$120,000	-14.17%	-18.58%
Other Water Revenue	\$77,740	\$74,005	\$80,101	-4.80%	-7.61%
Interest Income	\$503,878	\$210,398	\$559,068	-58.24%	-62.37%
Miscellaneous	\$35,827	\$17,306	\$28,545	-51.70%	-39.37%
Transfer Boone Florence	\$438,588	\$438,588	\$438,588	0.00%	0.00%
<b>Total Revenues YTD</b>	<b>\$9,750,959</b>	<b>\$10,515,532</b>	<b>\$11,126,759</b>	<b>7.84%</b>	<b>-5.49%</b>





<b>April Board Meeting</b>					
<b>March 2009 Results</b>					
<b>Financial Statement Snapshot</b>					
<b>Detailed Expenses O&amp;M Current</b>					
<b>Section 5</b>					
<b>Detail</b>					
<b>Current Period</b>					
	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Salaries & Wages	\$670,477	\$694,176	\$693,002	3.53%	0.17%
Employee Pensions & Benefits	\$276,802	\$263,975	\$291,789	-4.63%	-9.53%
Taxes Other	\$47,819	\$50,137	\$53,483	4.85%	-6.26%
Purchased Power	\$175,993	\$206,105	\$175,633	17.11%	17.35%
Chemicals	\$90,110	\$211,083	\$84,527	134.25%	149.72%
Materials & Supplies	\$136,259	\$175,976	\$126,248	29.15%	39.39%
Contractual Services	\$262,344	\$249,671	\$279,690	-4.83%	-10.73%
Transportation	\$45,294	\$35,905	\$40,038	-20.73%	-10.32%
Insurance	\$53,782	\$41,345	\$53,682	-23.12%	-22.98%
Advertising	\$687	\$10,249	\$504	1391.85%	-95.08%
Bad Debt Expense	\$50,938	\$35,581	\$46,478	-30.15%	-23.45%
Miscellaneous	\$9,586	\$4,004	\$3,675	-58.23%	8.95%
Regulatory Commission	\$15,068	\$15,438	\$15,015	2.46%	2.82%
<b>Total O&amp;M Expenses Current</b>	<b>\$1,835,159</b>	<b>\$1,993,645</b>	<b>\$1,863,764</b>	<b>8.64%</b>	<b>6.97%</b>
<b>Detailed Expenses O&amp;M YTD</b>					
<b>Section 6</b>					
<b>Detail</b>					
<b>YTD</b>					
	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Salaries & Wages	\$2,097,813	\$2,114,934	\$2,122,521	0.82%	-0.36%
Employee Pensions & Benefits	\$839,679	\$809,455	\$878,183	-3.60%	-7.83%
Taxes Other	\$149,413	\$151,476	\$165,513	1.38%	-8.48%
Purchased Power	\$629,415	\$708,043	\$541,673	12.49%	30.71%
Chemicals	\$339,428	\$572,814	\$298,614	68.76%	91.82%
Materials & Supplies	\$379,187	\$533,902	\$360,143	40.80%	48.25%
Contractual Services	\$599,716	\$840,092	\$634,816	40.08%	32.34%
Transportation	\$137,594	\$92,293	\$138,758	-32.92%	-33.49%
Insurance	\$161,143	\$127,256	\$164,901	-21.03%	-22.83%
Advertising	\$3,836	\$13,027	\$2,812	239.60%	363.26%
Bad Debt Expense	\$140,406	\$183,593	\$128,114	30.76%	43.30%
Miscellaneous	\$20,236	\$8,802	\$10,115	-56.50%	-12.98%
Regulatory Commission	\$45,207	\$46,320	\$45,051	2.46%	2.82%
<b>Total O&amp;M Expenses YTD</b>	<b>\$5,543,073</b>	<b>\$6,202,007</b>	<b>\$5,491,214</b>	<b>11.89%</b>	<b>12.94%</b>



April Board Meeting  
March 2009 Results

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

	YTD 2009	2009 Annual Budget
Total Income	\$10,515,532	\$42,116,117
Total O&M	\$6,202,007	\$23,924,832
Transfer to Debt Service	\$3,666,666	\$14,925,268
Available for Operating Capital	\$646,859	\$4,593,298

Debt Service Coverage Section 10	Projected YTD 2009	2009 Annual Budget
Coverage Ratio Estimated	1.26	1.21



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

<b>Assets</b>	<b>2009</b>	<b>2008</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$9,997,076	\$10,610,942
Accounts Receivable Customers	\$3,992,157	\$4,070,121
Accounts Receivable Unbilled Customers	\$4,700,000	\$4,200,000
Accounts Receivable Other	\$46,258	\$45,000
Assessments Receivable	\$82,711	\$77,906
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,282,034	\$1,358,813
Prepaid Expenses	<u>\$201,891</u>	<u>\$302,758</u>
<b>Total Current Assets</b>	<b>\$20,302,127</b>	<b>\$20,665,540</b>
<b>Restricted Assets</b>		
Bond Proceeds Fund	\$13,943,138	\$15,274,529
Debt Service Reserve Account	\$15,637,447	\$14,361,436
Debt Service Account	\$3,250,606	\$2,983,428
Improvement, Repair, & Replacement Boone/Florence Settlement Account	<u>\$2,368,386</u>	<u>\$3,238,624</u>
	<u>\$2,428,803</u>	<u>\$2,819,933</u>
<b>Total Restricted Assets</b>	<b>\$37,628,380</b>	<b>\$38,677,950</b>
<b>Non Current Assets</b>		
Miscellaneous Deferred Charges	\$9,153,544	\$9,143,341
<b>Capital Assets:</b>		
Land, System, Buildings, and Equipment	\$289,765,188	\$283,373,005
Construction in Progress	\$43,219,072	\$33,773,422
Total Capital Assets before Accumulated Depreciation	\$332,984,260	\$317,146,427
Less: Accumulated Depreciation	<u>(\$71,376,072)</u>	<u>(\$65,135,550)</u>
Capital Assets Net of Accumulated Depreciation	\$261,608,188	\$252,010,877
<b>Total Noncurrent Assets</b>	<b><u>\$270,761,732</u></b>	<b><u>\$261,154,218</u></b>
<b>Total Assets</b>	<b><u>\$328,692,239</u></b>	<b><u>\$320,497,708</u></b>



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

<b>Liabilities and Retained Earnings</b>	<b>2009</b>	<b>2008</b>
<b>Current Liabilities</b>		
Current Portion of Long Term Debt	\$6,928,548	\$6,023,000
Accounts Payable	\$1,659,798	\$1,187,844
Accrued Payroll & Liabilities	\$207,797	\$337,985
Other Accrued Liabilities	<u>\$171,695</u>	<u>\$159,558</u>
<b>Total Current Liabilities</b>	<b>\$8,967,838</b>	<b>\$7,708,387</b>
<b>Current Liabilities From Restricted Assets</b>		
Accounts Payable	\$905,002	\$1,820,953
Accrued Interest Payable	<u>\$1,350,699</u>	<u>\$1,705,680</u>
<b>Total Current Liabilities From Restricted Assets</b>	<b>\$2,255,701</b>	<b>\$3,526,633</b>
<b>Long Term Debt</b>		
Long Term Portion of Bonded Indebtedness	\$182,278,599	\$156,805,000
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>\$185,695,000</b>
<b>Total Liabilities</b>	<b>\$195,052,138</b>	<b>\$196,930,020</b>
<b>Retained Earnings</b>	<b><u>\$133,640,101</u></b>	<b><u>\$123,567,688</u></b>
<b>Total Liabilities and Retained Earnings</b>	<b><u>\$328,692,239</u></b>	<b><u>\$320,497,708</u></b>



**Income and Expense Report Summary  
For the Three Months ending March 31, 2009**

<b>Current Period</b>	<b>March 2009</b>	<b>March 2008</b>	<b>March Budget</b>	<b>Variance Over (Under) %</b>
Total Income	\$4,188,148	\$3,952,209	\$4,407,949	-5.0%
Total O&M Expenses	\$1,993,645	\$1,835,159	\$1,863,764	7.0%
Transfer to Debt Service	\$1,222,222	\$1,075,206	\$1,222,222	0.0%
Available for Transfer to Operating Capital	\$972,281	\$1,041,844	\$1,321,963	-26.5%

<b>Year to Date</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under) %</b>	<b>2008 Annual Budget</b>
Total Income	\$10,515,532	\$9,750,959	\$11,126,759	-5.5%	\$40,233,672
Total O&M Expenses	\$6,202,007	\$5,543,073	\$5,491,214	12.9%	\$22,737,899
Transfer to Debt Service	\$3,666,666	\$3,225,618	\$3,666,666	0.0%	\$12,902,475
Available for Transfer to Operating Capital	\$646,859	\$982,268	\$1,968,879	-67.1%	\$4,593,298



**Income and Expenses Report-Detail**  
For the Three Months ending March 31, 2009

	March 2009	March 2008	March Budget	Variance Over (Under)	YTD 2009	YTD 2008	YTD Budget	Variance Over (Under)
<b>Operating Income</b>								
Water Sales	\$3,952,684	\$3,622,838	\$4,073,368	-3.0%	\$9,476,931	\$8,359,730	\$9,684,670	-2.1%
Forfeited Discounts	\$55,203	\$54,781	\$55,877	-1.2%	\$200,599	\$221,359	\$215,787	-7.0%
Rents from Water Property	\$39,468	\$47,276	\$50,000	-21.1%	\$97,705	\$113,837	\$120,000	-18.6%
Other Water Revenues	\$30,635	\$28,455	\$28,836	6.2%	\$74,005	\$77,740	\$80,101	-7.6%
<b>Total Operating Income</b>	<b>\$4,077,990</b>	<b>\$3,753,350</b>	<b>\$4,208,081</b>	<b>-3.1%</b>	<b>\$9,849,240</b>	<b>\$8,772,666</b>	<b>\$10,100,558</b>	<b>-2.5%</b>
<b>Non Operating Income</b>								
Interest Income	\$63,880	\$142,171	\$161,466	-60.4%	\$210,398	\$503,878	\$559,068	-62.4%
Miscellaneous	\$9,729	\$20,139	\$1,853	425.0%	\$17,306	\$35,827	\$28,545	-39.4%
<b>Total Non Operating Income</b>	<b>\$73,609</b>	<b>\$162,310</b>	<b>\$163,319</b>	<b>-54.9%</b>	<b>\$227,704</b>	<b>\$539,705</b>	<b>\$587,613</b>	<b>-61.2%</b>
Boone Florence Settlement Transfer	\$36,549	\$36,549	\$36,549	0.0%	\$438,588	\$438,588	\$438,588	0.0%
<b>Total Income</b>	<b>\$4,188,148</b>	<b>\$3,952,209</b>	<b>\$4,407,949</b>	<b>-5.0%</b>	<b>\$10,515,532</b>	<b>\$9,750,959</b>	<b>\$11,126,759</b>	<b>-5.5%</b>
<b>O&amp;M Expenses</b>								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$868,480	\$746,754	\$697,363	24.5%	\$2,659,722	\$2,344,998	\$2,078,254	28.0%
Engineering & Distribution	\$525,907	\$465,980	\$500,952	5.0%	\$1,641,888	\$1,432,974	\$1,539,650	6.6%
Customer Service	\$290,404	\$311,683	\$322,739	-10.0%	\$976,354	\$934,730	\$969,922	0.7%
Administration	\$308,854	\$310,742	\$342,710	-9.9%	\$924,043	\$830,371	\$903,388	2.3%
<b>Total O&amp;M Expenses</b>	<b>\$1,993,645</b>	<b>\$1,835,159</b>	<b>\$1,863,764</b>	<b>7.0%</b>	<b>\$6,202,007</b>	<b>\$5,543,073</b>	<b>\$5,491,214</b>	<b>12.9%</b>
Transfer to Debt Service	\$1,222,222	\$1,075,206	\$1,222,222	0.0%	\$3,666,666	\$3,225,618	\$3,666,666	0.0%
<b>Total Expenses</b>	<b>\$3,215,867</b>	<b>\$2,910,365</b>	<b>\$3,085,986</b>	<b>4.2%</b>	<b>\$9,868,673</b>	<b>\$8,768,691</b>	<b>\$9,157,880</b>	<b>7.8%</b>
<b>Avail. to Transfer to Oper. Capital</b>	<b><u>\$972,281</u></b>	<b><u>\$1,041,844</u></b>	<b><u>\$1,321,963</u></b>	<b><u>-26.5%</u></b>	<b><u>\$646,859</u></b>	<b><u>\$982,268</u></b>	<b><u>\$1,968,879</u></b>	<b><u>-67.1%</u></b>



**Expense Report By Division Actual to Budget  
For the Three Months ending March 31, 2009**

<b>Division</b>	<b>March Actual</b>	<b>March Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$868,480	\$697,363	24.5%	\$2,659,722	\$2,078,254	28.0%	\$8,490,605	Dudley, Taylor Mill, and Fort Thomas Stations show higher expenses for energy, Materials
Engineering & Distribution	\$525,907	\$500,952	5.0%	\$1,641,888	\$1,539,650	6.6%	\$6,688,809	Engineering staying well within Budget
Customer Service	\$290,404	\$322,739	-10.0%	\$976,354	\$969,922	0.7%	\$3,913,555	
Administration	\$308,854	\$342,710	-9.9%	\$924,043	\$903,388	2.3%	\$3,644,930	
<b>Total O&amp;M</b>	<b><u>\$1,993,645</u></b>	<b><u>\$1,863,764</u></b>	<b><u>7.0%</u></b>	<b><u>\$6,202,007</u></b>	<b><u>\$5,491,214</u></b>	<b><u>12.9%</u></b>	<b><u>\$22,737,899</u></b>	



**Expense Report By Department Actual to Budget  
For the Three Months ending March 31, 2009**

<b>Department</b>	<b>March Actual</b>	<b>March Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Source of Supply</b>								
Licking River Pump Station	\$1,780	\$4,586	-61.2%	\$10,785	\$13,934	-22.6%	\$65,000	
Ohio River Pump Station #1	\$50,054	\$39,208	27.7%	\$170,763	\$130,144	31.2%	\$630,000	
Ohio River Pump Station #2	\$4,934	\$5,960	-17.2%	\$15,884	\$18,057	-12.0%	\$80,000	
<b>Total Source of Supply</b>	<b>\$56,768</b>	<b>\$49,754</b>	<b>14.1%</b>	<b>\$197,432</b>	<b>\$162,135</b>	<b>21.8%</b>	<b>\$775,000</b>	
<b>Water Quality</b>								
Ft. Thomas Treatment Plant	\$366,258	\$194,160	88.6%	\$1,040,696	\$608,383	71.1%	\$2,705,450	
Taylor Mill Treatment plant	\$36,043	\$72,249	-50.1%	\$143,065	\$253,003	-43.5%	\$937,350	
Memorial Pky Treatment Plant	\$72,274	\$72,407	-0.2%	\$241,521	\$180,070	34.1%	\$965,400	
Laboratory	\$69,364	\$67,867	2.2%	\$206,100	\$173,635	18.7%	\$873,700	
Instrumentation	\$43,657	\$35,921	21.5%	\$121,781	\$103,325	17.9%	\$456,950	
Sludge	\$11,409	\$3,498	226.2%	\$32,192	\$13,788	133.5%	\$73,000	
<b>Total Water Quality</b>	<b>\$599,005</b>	<b>\$446,102</b>	<b>34.3%</b>	<b>\$1,785,355</b>	<b>\$1,332,204</b>	<b>34.0%</b>	<b>\$6,011,850</b>	
<b>Total Pumping &amp; Storage</b>	<b>\$212,707</b>	<b>\$201,507</b>	<b>5.6%</b>	<b>\$676,935</b>	<b>\$583,915</b>	<b>15.9%</b>	<b>\$2,566,650</b>	
<b>Total SOS, WQ, P&amp;S</b>	<b>\$868,480</b>	<b>\$697,363</b>	<b>24.5%</b>	<b>\$2,659,722</b>	<b>\$2,078,254</b>	<b>28.0%</b>	<b>\$9,353,500</b>	





**Expense Report By Department Actual to Budget  
For the Three Months ending March 31, 2009**

<b>Department</b>	<b>March Actual</b>	<b>March Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Engineering &amp; Distribution</b>								
Engineering	\$123,664	\$123,484	0.1%	\$375,413	\$362,870	3.5%	\$1,599,694	
Distribution	\$398,632	\$367,603	8.4%	\$1,262,269	\$1,146,719	10.1%	\$5,010,719	Main breaks
Flushing	\$3,611	\$9,865	-63.4%	\$4,206	\$30,061	-86.0%	\$122,500	
<b>Total Engineering &amp; Distr.</b>	<b>\$525,907</b>	<b>\$500,952</b>	<b>5.0%</b>	<b>\$1,641,888</b>	<b>\$1,539,650</b>	<b>6.6%</b>	<b>\$6,732,913</b>	
<b>Customer Service</b>								
Field Service	\$69,351	\$73,528	-5.7%	\$209,128	\$228,138	-8.3%	\$934,350	
Meter Shop	\$38,338	\$33,896	13.1%	\$102,475	\$101,898	0.6%	\$407,350	
Courier/Maintenance	\$6,621	\$5,458	21.3%	\$18,908	\$15,676	20.6%	\$65,450	
Account Service	\$113,133	\$136,738	-17.3%	\$378,420	\$406,502	-6.9%	\$1,741,850	
Meter Reading	\$24,344	\$22,794	6.8%	\$74,509	\$78,034	-4.5%	\$323,550	
Other	\$38,617	\$50,325	-23.3%	\$192,914	\$139,674	38.1%	\$600,000	
<b>Total Customer Service</b>	<b>\$290,404</b>	<b>\$322,739</b>	<b>-10.0%</b>	<b>\$976,354</b>	<b>\$969,922</b>	<b>0.7%</b>	<b>\$4,072,550</b>	



**Expense Report By Department Actual to Budget  
For the Three Months ending March 31, 2009**

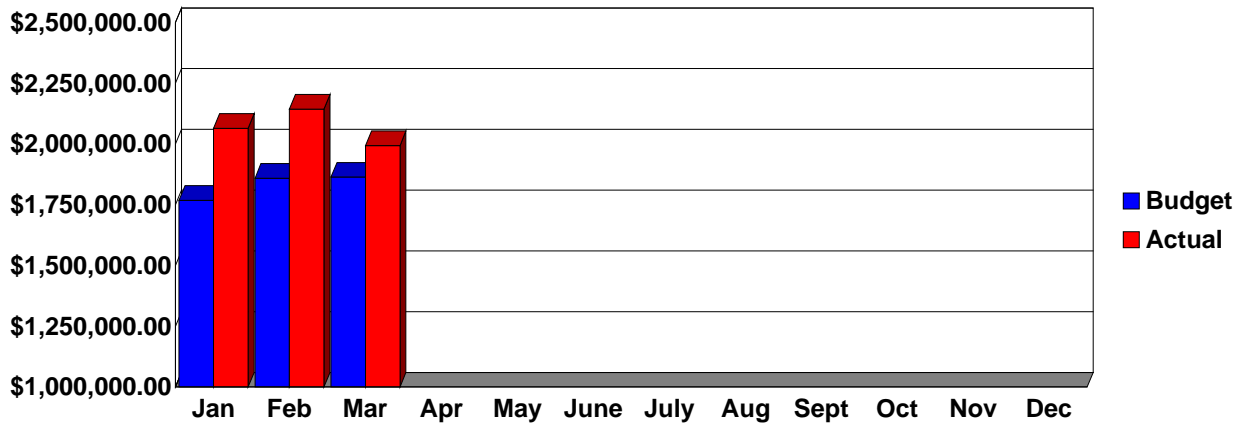
<b>Department</b>	<b>March Actual</b>	<b>March Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Administration</b>								
Executive Management	\$38,974	\$45,948	-15.2%	\$124,730	\$151,716	-17.8%	\$580,350	
Board of Commissioners	\$13,501	\$7,934	70.2%	\$32,639	\$23,600	38.3%	\$108,800	
Accounting	\$39,824	\$41,242	-3.4%	\$97,903	\$100,161	-2.3%	\$381,864	
H.R.-Information Systems	\$111,154	\$150,791	-26.3%	\$337,750	\$365,484	-7.6%	\$1,622,980	
Other	\$105,401	\$96,795	8.9%	\$331,021	\$262,427	26.1%	\$1,071,875	
<b>Total Administration</b>	<b>\$308,854</b>	<b>\$342,710</b>	<b>-9.9%</b>	<b>\$924,043</b>	<b>\$903,388</b>	<b>2.3%</b>	<b>\$3,765,869</b>	
<b>Total O&amp;M</b>	<b>\$1,993,645</b>	<b>\$1,863,764</b>	<b>7.0%</b>	<b>\$6,202,007</b>	<b>\$5,491,214</b>	<b>12.9%</b>	<b>\$23,924,832</b>	



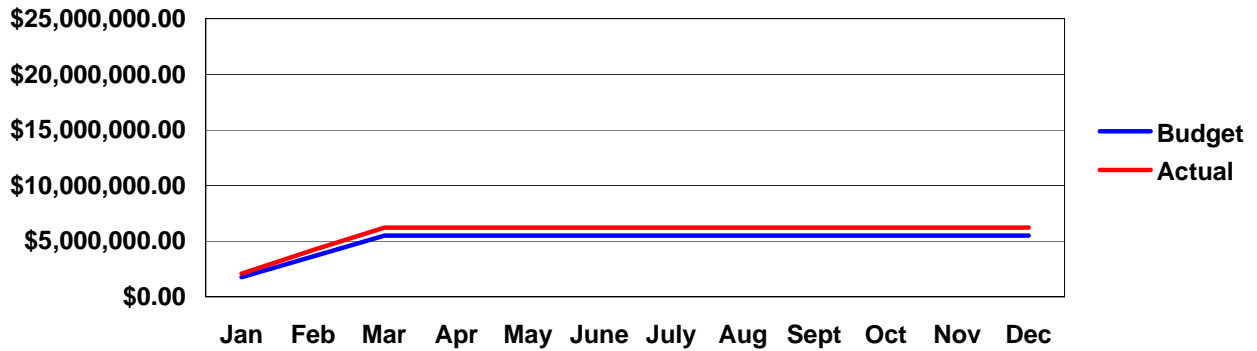
**Expense Report By Account Actual to Budget  
For the Three Months ending March 31, 2009**

<b>Account</b>	<b>March Actual</b>	<b>March Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$694,176	\$693,002	0.2%	\$2,114,934	\$2,122,521	-0.4%	
Employee Pensions & Benefits	\$263,975	\$291,789	-9.5%	\$809,455	\$878,183	-7.8%	
Taxes Other Than Income Taxes	\$50,137	\$53,483	-6.3%	\$151,476	\$165,513	-8.5%	
Purchased Power	\$206,105	\$175,633	17.3%	\$708,043	\$541,673	30.7%	Fuel adjustment and rate increases
Chemicals	\$211,083	\$84,527	149.7%	\$572,814	\$298,614	91.8%	Prices continue to rise, corrosion inhibitor delivery March, fluoride shortage
Materials & Supplies	\$175,976	\$126,248	39.4%	\$533,902	\$360,143	48.2%	Four 36" main breaks first three months
Contractual Services	\$249,671	\$279,690	-10.7%	\$840,092	\$634,816	32.3%	Breaks, sludge, blowoffs
Transportation	\$35,905	\$40,038	-10.3%	\$92,293	\$138,758	-33.5%	
Insurance	\$41,345	\$53,682	-23.0%	\$127,256	\$164,901	-22.8%	
Advertising	\$10,249	\$504	1933.5%	\$13,027	\$2,812	363.3%	CCR timing
Bad Debt Expense	\$35,581	\$46,478	-23.4%	\$183,593	\$128,114	43.3%	General economic conditions
Miscellaneous	\$4,004	\$3,675	9.0%	\$8,802	\$10,115	-13.0%	
Regulatory Commission Assessment	\$15,438	\$15,015	2.8%	\$46,320	\$45,051	2.8%	
<b>Total O&amp;M Expenses</b>	<b>\$1,993,645</b>	<b>\$1,863,764</b>	<b>7.0%</b>	<b>\$6,202,007</b>	<b>\$5,491,214</b>	<b>12.9%</b>	

## NKWD O&M Monthly Comparison 2009 Budget to Actual



## NKWD O&M YTD Trending 2009 - Budget To Actual

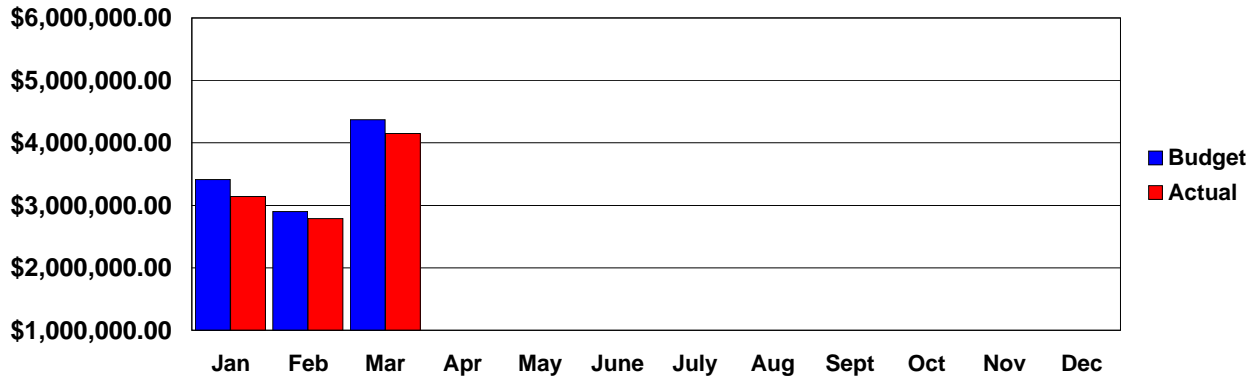




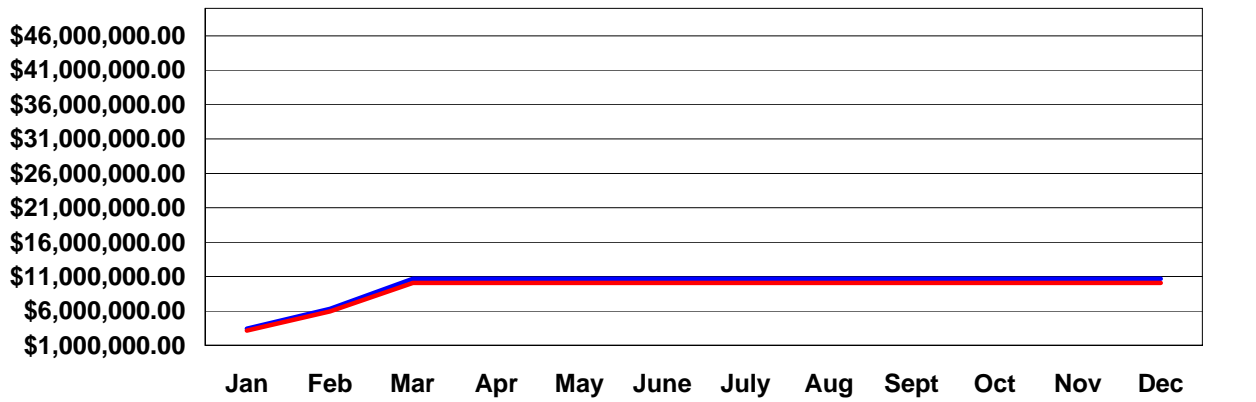
**Income Report Actual to Projected  
For the Three Months ending March 31, 2009**

<b>Description</b>	<b>March Actual</b>	<b>March Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Water Sales	\$3,952,684	\$4,073,368	-3.0%	\$9,476,931	\$9,684,670	-2.1%	
Forfeited Discounts	\$55,203	\$55,877	-1.2%	\$200,599	\$215,787	-7.0%	New penalty procedure
Rents from Water Property	\$39,368	\$50,000	-21.3%	\$97,705	\$120,000	-18.6%	
Other Water Revenues	\$30,635	\$28,836	6.2%	\$74,005	\$80,101	-7.6%	
<b>Total Operating Revenues</b>	<b>\$4,077,890</b>	<b>\$4,208,081</b>	<b>-3.1%</b>	<b>\$9,849,240</b>	<b>\$10,100,558</b>	<b>-2.5%</b>	
<b>Non Operating Income</b>							
Interest Income	\$63,880	\$161,466	-60.4%	\$210,398	\$559,068	-62.4%	Fed fund rate at historic low
Miscellaneous	\$9,729	\$1,853	425.0%	\$17,306	\$28,545	-39.4%	
<b>Total Non Operating Income</b>	<b>\$73,609</b>	<b>\$163,319</b>	<b>-54.9%</b>	<b>\$227,704</b>	<b>\$587,613</b>	<b>-61.2%</b>	
<b>Total Income</b>	<b><u>\$4,151,499</u></b>	<b><u>\$4,371,400</u></b>	<b><u>-5.0%</u></b>	<b><u>\$10,076,944</u></b>	<b><u>\$10,688,171</u></b>	<b><u>-5.7%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Budget to Actual**



**NKWD**  
**Revenue Trending 2009 - Budget To Actual**





**Expense Report By Division Actual to Actual  
For the Three Months ending March 31, 2009**

<b>Division</b>	<b>March 2009</b>	<b>March 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$868,480	\$746,754	16.3%	\$2,659,722	\$2,344,998	13.4%	Higher Electric & Chemical costs
Engineering & Distribution	\$525,907	\$465,980	12.9%	\$1,641,888	\$1,432,974	14.6%	Main Repair especially 36"
Customer Service	\$290,404	\$311,683	-6.8%	\$976,354	\$934,730	4.5%	
Administration	\$308,854	\$310,742	-0.6%	\$924,043	\$830,371	11.3%	
<b>Total O&amp;M</b>	<b><u>\$1,993,645</u></b>	<b><u>\$1,835,159</u></b>	<b><u>8.6%</u></b>	<b><u>\$6,202,007</u></b>	<b><u>\$5,543,073</u></b>	<b><u>11.9%</u></b>	



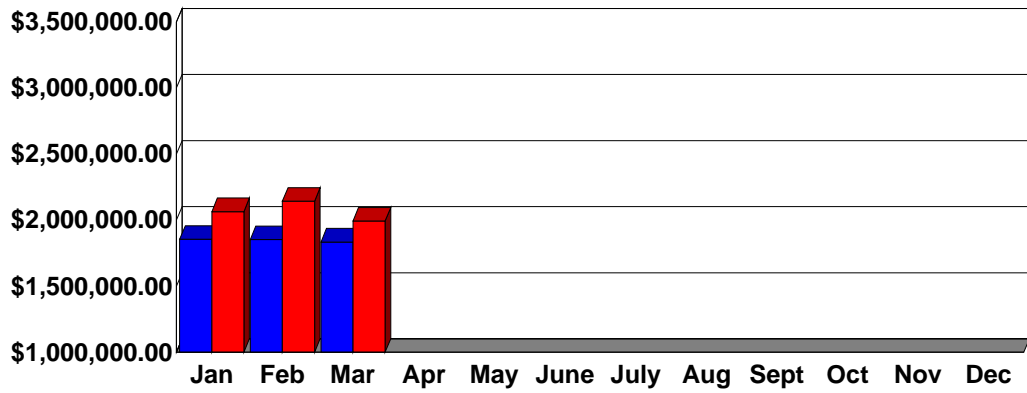
**Expense Report By Account Actual to Actual  
For the Three Months ending March 31, 2009**

<b>Account</b>	<b>March 2009</b>	<b>March 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$694,176	\$670,477	3.5%	\$2,114,934	\$2,097,813	0.8%	
Employee Pensions & Benefits	\$263,975	\$276,802	-4.6%	\$809,455	\$839,679	-3.6%	
Taxes Other Than Income Taxes	\$50,137	\$47,819	4.8%	\$151,476	\$149,413	1.4%	
Purchased Power	\$206,105	\$175,993	17.1%	\$708,043	\$629,415	12.5%	Fuel adjustment and rate increases
Chemicals	\$211,083	\$90,110	134.3%	\$572,814	\$339,428	68.8%	Prices continue to rise, corrosion inhibitor delivery apprx. \$33,000
Materials & Supplies	\$175,976	\$136,259	29.1%	\$533,902	\$379,187	40.8%	Four 36" breaks in first three months
Contractual Services	\$249,671	\$262,344	-4.8%	\$840,092	\$599,716	40.1%	Blowoff charges, sludge removal, 36" breaks
Transportation	\$35,905	\$45,294	-20.7%	\$92,293	\$137,594	-32.9%	
Insurance	\$41,345	\$53,782	-23.1%	\$127,256	\$161,143	-21.0%	
Advertising	\$10,249	\$687	1024800.0%	\$13,027	\$3,836	239.6%	CCR report cost timing
Bad Debt Expense	\$35,581	\$50,938	-30.1%	\$183,593	\$140,406	30.8%	General economic conditions
Miscellaneous	\$4,004	\$9,586	-58.2%	\$8,802	\$20,236	-56.5%	
Regulatory Commission Assessment	\$15,438	\$15,068	2.5%	\$46,320	\$45,207	2.5%	
<b>Total O&amp;M Expenses</b>	<b><u>\$1,993,645</u></b>	<b><u>\$1,835,159</u></b>	<b><u>8.6%</u></b>	<b><u>\$6,202,007</u></b>	<b><u>\$5,543,073</u></b>	<b><u>11.9%</u></b>	

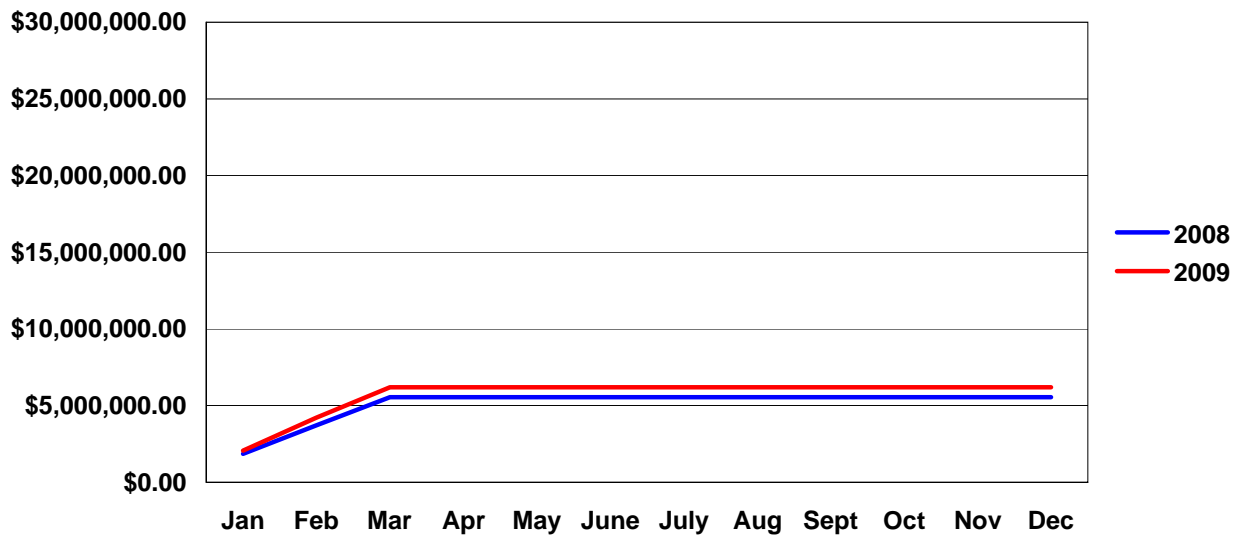


## NKWD O&M Monthly Comparison 2009 Actual to Actual

■ Actual 2008  
■ Actual 2009



## NKWD O&M YTD Trending 2009 - Actual to Actual

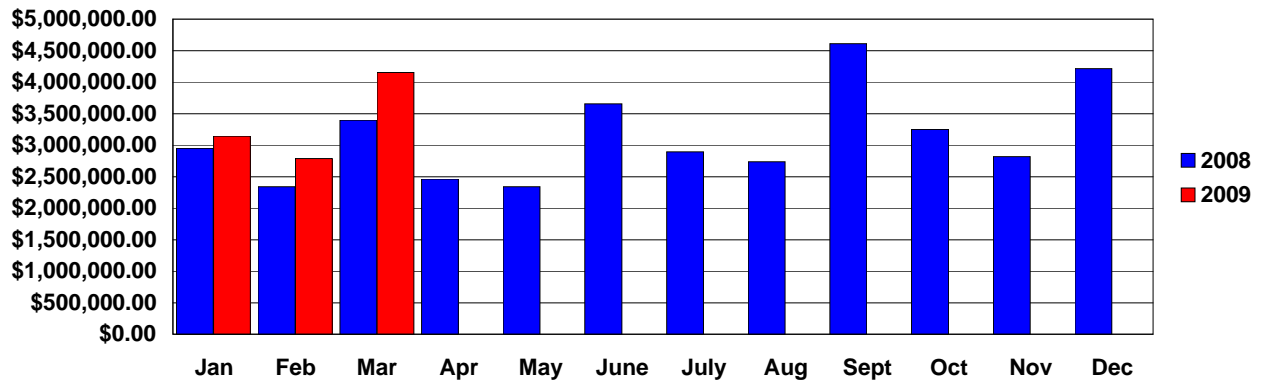




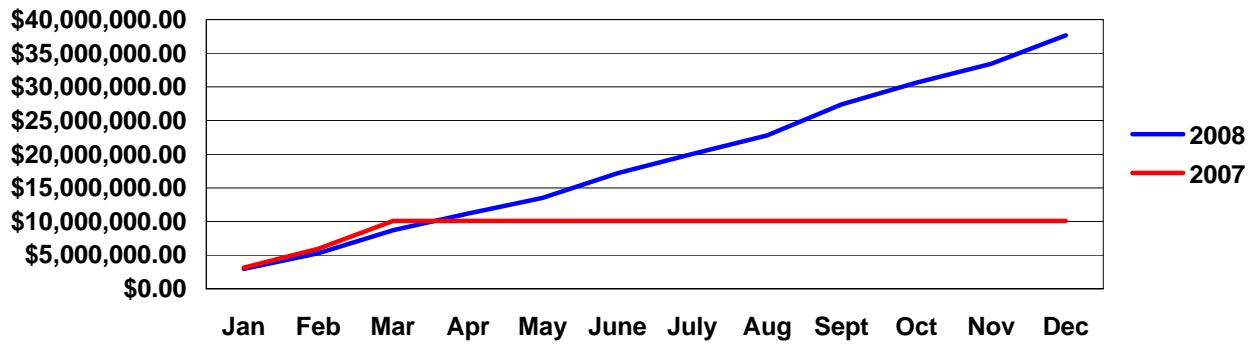
**Income Report Actual to Actual  
For the Three Months ending March 31, 2009**

Description	March 2009	March 2008	Variance Over (Under)		YTD 2009	YTD 2008	Variance Over (Under)	Explanation
Water Sales	\$3,952,684	\$3,622,838	9.1%		\$9,476,931	\$8,359,730	13.4%	
Forfeited Discounts	\$55,203	\$54,781	0.8%		\$200,599	\$221,359	-9.4%	New penalty procedure
Rents from Water Property	\$39,468	\$47,276	-16.5%		\$97,705	\$113,837	-14.2%	Timing issues
Other Water Revenues	\$30,635	\$28,455	7.7%		\$74,005	\$77,740	-4.8%	
<b>Total Operating Revenues</b>	<b>\$4,077,990</b>	<b>\$3,753,350</b>	<b>8.6%</b>		<b>\$9,849,240</b>	<b>\$8,772,666</b>	<b>12.3%</b>	
<b>Non Operating Income</b>								
Interest Income	\$63,880	\$142,171	-55.1%		\$210,398	\$503,878	-58.2%	Fed Fund rate at historic low
Miscellaneous	\$9,729	\$20,139	-51.7%	#	\$17,306	\$35,827	-51.7%	
<b>Total Non Operating Income</b>	<b>\$73,609</b>	<b>\$162,310</b>	<b>-54.6%</b>		<b>\$227,704</b>	<b>\$539,705</b>	<b>-57.8%</b>	
<b>Total Income</b>	<b><u>\$4,151,599</u></b>	<b><u>\$3,915,660</u></b>	<b><u>6.0%</u></b>		<b><u>\$10,076,944</u></b>	<b><u>\$9,312,371</u></b>	<b><u>8.2%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Actual to Actual**



**NKWD**  
**Revenue Trending 2009 - Actual to Actual**



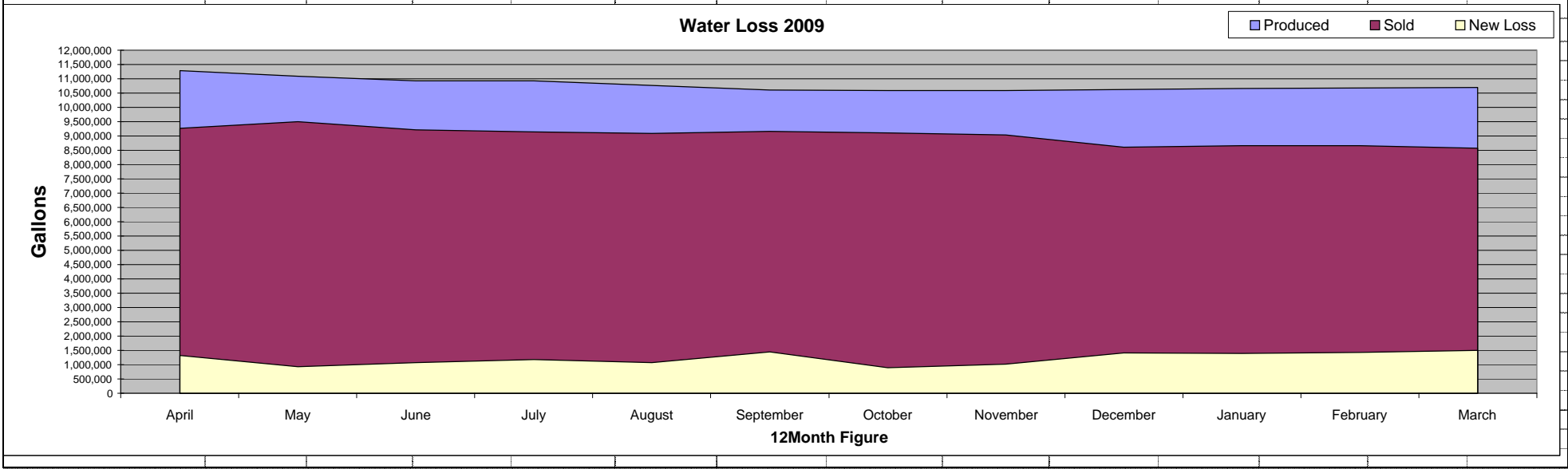


	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>Administrative Dept./Finance Dept</b>						
	<b>2009</b>						
	Software Updates	340-0001-000	\$10,000.00		\$10,000.00	2	
	Office Equipment	340-0001-000	\$5,000.00	\$331.69	\$4,668.31	4	See List
	Contingences - CEO's		\$100,000.00		\$100,000.00	6	
			<b>\$115,000.00</b>	<b>\$331.69</b>	<b>\$114,668.31</b>		
	<b>Administration Department Sub-Total</b>		<b>\$115,000.00</b>	<b>\$331.69</b>	<b>\$114,668.31</b>		
	<b>HR/Security/Safety &amp; IT</b>						
	<b>INFO SYSTEMS</b>						
	<b>2009</b>						
	2009 PC Hardware Replacement Program	340-0001-000	\$100,000.00	\$21,604.09	\$78,395.91	20	
	2009 PC Unscheduled Requirements (Potential New Employees)	340-0001-000	\$15,000.00		\$15,000.00	22	
	2009 Windows Server 2008 Software (2)	340-0001-000	\$1,100.00	\$536.00	\$564.00	24	
	2009 Scanner (to replace Fujitsu)	340-0001-000	\$20,000.00	\$16,247.00	\$3,753.00	26	
	2009 Server & SQL license for Web Report Software	340-0001-000	\$12,000.00	\$8,641.65	\$3,358.35	28	
	2009 FrankeNAS Continuous Data Protection Storage System	340-0001-000	\$20,000.00		\$20,000.00	30	
	2009 Idealstore CDP Software	340-0001-000	\$10,000.00		\$10,000.00	32	
	2009 Design Jet Plotters --- Engineering/IT	340-0001-000	\$6,500.00	\$6,222.25	\$277.75	34	
	2009 UPS (3) for Server Room	340-0001-000	\$4,000.00		\$4,000.00	38	
	2009 VNC License	340-0001-000	\$1,500.00		\$1,500.00	40	
	2009 ArcPad Software (GIS software for handhelds)	340-0001-000	\$1,500.00		\$1,500.00	42	
	2009 Visual Asset Management Software (tracking IT Assets)	340-0001-000	\$2,000.00	\$1,798.80	\$201.20	44	
	2009 Fire Alarm Replacement @ ORPPS 1 & 2	340-0001-000	\$15,000.00		\$15,000.00	46	
	2009 Digital Camera (Eng)	340-0001-000	\$200.00		\$200.00	48	
	2009 Visioneer Scanner (Eng)	340-0001-000	\$1,000.00		\$1,000.00	50	
	09-29 Convert to ESRI GeoDatabase (AMP) Priority (Original 217,500) (2010 Mus	340-0001-000	\$115,000.00	\$14,296.02	\$100,703.98	56	
	<b>HR/Security/Safety/ IT Department Sub-total</b>		<b>\$324,800.00</b>	<b>\$55,049.79</b>	<b>\$255,454.19</b>		
	<b>CUSTOMER SERVICE</b>						
	<b>Billing</b>						
	<b>2008</b>						
	2007 Harris eCare Web-Based Account View / Payment	340-0001-000	\$5,000.00		\$5,000.00	07-60	
	2007 Software Update Package to CIS ( Version III )	340-0001-000	\$60,000.00		\$60,000.00	07-64	
	2008 Relocate Dropbox Aqua		\$1,000.00		\$1,000.00	70	
	<b>2009</b>						
	2009 Awning over side employee entrance door	184-0305-000	\$1,000.00		\$1,000.00	72	
	2009 New Garage Door Bottling smaller door	184-0305-000	\$15,000.00		\$15,000.00	74	
	2009 4 Additional Work Stations (walls, desks, chairs)	184-0305-000	\$25,000.00		\$25,000.00	76	
	2009 Wall demolition & construction	184-0305-000	\$10,000.00		\$10,000.00	78	
	<b>Billing Sub-Total</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
	<b>Total Billing</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
	<b>CS - Field Services</b>						
	<b>2008</b>						
	2008 Route Smart Software - Monthly Billing Capability	340-0001-000	\$100,000.00		\$100,000.00	08-55	
	<b>2009</b>						
	2009 Pickup Mid-Size (Replaces 125, F-250)	341-0001-000	\$25,000.00		\$25,000.00	80	
	2009 Laptop GPS / mCare	340-0001-000	\$45,000.00		\$45,000.00	82	
	2009 Handheld Orion Collection Units (4)	340-0001-000	\$22,000.00		\$22,000.00	84	7466,,67,68,69
	2009 ???		\$22,000.00		\$22,000.00	86	
	<b>Sub-Total 2007</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
	<b>CS - Field Services &amp; Flushing Sub-Total</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
	<b>Meter Shop</b>						
	<b>2008</b>						
	2006 AMR Develop/Project	334-0001-000	\$17,312.33	\$0.00	\$17,312.33	06-123	
	2008 Water Meters All Sizes (400,000 orig 220,000 actual)	152-0000-000	\$180,000.00	\$0.00	\$180,000.00	08-65	
	2008 New Meter Pit @ Riley School	333-0001-000	\$35,000.00	\$1,594.59	\$33,405.41	90	
	<b>2009</b>						
	2009 Meter Pit Childrens Home	333-0001-000	\$35,000.00		\$35,000.00	92	
	2009 Replacement Meters all sizes	152-0000-000	\$400,000.00		\$400,000.00	94	
	2009 Portable Headphones	346-0001-000	\$3,000.00	\$2,480.00	\$520.00	96	
	2009 Locators		\$2,000.00		\$2,000.00	98	
	2009 Coin Accepters Water Haulers (TMTP)		\$7,500.00		\$7,500.00	100	
	<b>Meter Shop Sub-Total</b>		<b>\$679,812.33</b>	<b>\$4,074.59</b>	<b>\$675,737.74</b>		
	<b>Customer Service Department Sub-Total</b>		<b>\$1,010,812.33</b>	<b>\$4,074.59</b>	<b>\$1,006,737.74</b>		
	<b>DISTRIBUTION</b>						
	<b>Mainline Improvement</b>						

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>2008</b>						
2008	3 Mile Road & Gibson Road WME Wilder (50' Rule)	184-0609	\$74,268.65	\$11,925.63	\$62,343.02	07-105	
2008	Water Fill Station @ Piner - Ky.14 & 17	184-0510	\$9,770.32	\$5,193.50	\$4,576.82	08-75	
	<b>2009</b>						
2009	50' Extension Fund		\$20,000.00		\$20,000.00	110	
2009	City Street Projects		\$25,000.00		\$25,000.00	120	
	<b>Mainline Improvement Sub-Total</b>		<b>\$129,038.97</b>	<b>\$17,119.13</b>	<b>\$111,919.84</b>		
	<b>2008</b>						
2008	Engineering Service for KDOT Projects (Upcoming)						
5/15/2008	Un-allocated						
5/15/2008	KDOT - Ky-16 (Taylor Mill Road) Phase I (Budget \$91,695)	184-0234	\$65,470.00	\$17,632.50	\$47,837.50	08-81B	
2008	KDOT - Ky-16 (Taylor Mill Road) Phase II (Budget \$70,015)	184-0235	\$53,149.00		\$53,149.00	08-81C	
2005	KDOT - Industrial Road WMR	184-0239	\$20,000.00		\$20,000.00	08-83	
2008	KDOT - 12th Street Project (Budget \$41,330)	184-0224	\$17,870.00	\$3,400.00	\$14,470.00	05-170A	
	3 Mile Road and Gibson Road WM Extension - Wilder	184-0609	\$99,452.00		\$99,452.00		
	<b>2009</b>						
2009	Engineering Service for KDOT Projects (Upcoming)						
2009	Un-allocated KDOT		\$50,000.00		\$50,000.00		
	City Street Projects		\$25,000.00		\$25,000.00	132	
	<b>KDOT Engineering Work Sub-Total</b>		<b>\$330,941.00</b>	<b>\$21,032.50</b>	<b>\$309,908.50</b>		
	<b>Water Main Replacement Program</b>						
	<b>Unobligated Water Main Replacement Fund</b>						
	<b>2008</b>						
2008	- West Pike Street WMR	184-0642	\$267,128.42	\$47.20	\$267,081.22	08-91A	
2008	- Locust & Silver Ave WMR - Dayton	184-0645	\$0.00		\$0.00	08-91B	
2008	- Lawrence Drive WMR - Ft. Mitchell	184-0646	\$38,749.80	\$28,600.00	\$10,149.80	08-91C	
2008	- Decoursey Pike WMR - Covington	184-0652	\$415,000.00		\$415,000.00	08-91E	
	- Madison Ave - WMR Between 11th & 12th streets - Covington	184-0649	\$104,000.00	\$4,695.70	\$99,304.30	08-91F	
11/10/2008	- Nordman Drive & Overlook WMP	184-0658	\$135,000.00	\$5,373.36	\$129,626.64	08-91G	
11/13/2008	- S Main Ave/Savoy, Highland Heights WMR	184-0659	\$240,000.00	\$9,202.08	\$230,797.92	08-91H	
11/13/2008	- Van Voast & Popular WMR	184-0650	\$30,000.00	\$3,840.00	\$26,160.00	08-91I	
	<b>2009</b>						
2009	2009 Mainline Replacement Program - Un-Assigned City Coordinated		\$500,000.00		\$500,000.00	140	
	<b>Water Main Replacement Sub-Total</b>		<b>\$1,729,878.22</b>	<b>\$51,758.34</b>	<b>\$1,678,119.88</b>		
	<b>2009</b>						
	<b>Distribution Equipment</b>						
2008	Crew Truck 267	341-0001-000	\$65,000.00	\$57,088.00	\$7,912.00	08-119	
2008	Crew Truck 263	341-0001-000	\$65,000.00	\$57,088.00	\$7,912.00	08-123	
2009	Digital Correlator System		\$45,000.00		\$45,000.00	08-117	
2009	Salt Spreader and Plow	343-0001-000	\$10,000.00	\$7,500.00	\$2,500.00	142	
2009	(4) Post Drive on Lift w/Rolling Jacks - Replacement & Safety Issue		\$17,000.00	\$16,668.00	\$332.00	144	
2009	Skid Steer (Bobcat) - Replacement		\$40,000.00		\$40,000.00	146	
2009	(7) Free Standing Work Lights - Replacement		\$4,000.00	\$3,847.14	\$152.86	148	
2009	Line Locator (Tracer) Replacement		\$3,000.00		\$3,000.00	150	
2009	Light Stand - Large Breaks		\$10,000.00		\$10,000.00	152	
2009	(4) 16" Quickie Saws - Replacements		\$4,000.00	\$4,159.76	-\$159.76	154	
2009	(5) 2" Pumps - Replacements		\$2,000.00	\$1,708.25	\$291.75	156	
2009	(6) Air Spades		\$3,000.00		\$3,000.00	158	
2009	(3) Blow Devices - (Hydroguard)		\$10,000.00		\$10,000.00	160	
2009	Mig Welder - Replacement		\$2,500.00		\$2,500.00	162	
2009	Hammer Drill		\$750.00		\$750.00	164	
2009	(7) 1" Pumps - Replacements		\$3,000.00	\$2,075.15	\$924.85	166	
2009	(5) Locators - Metal Detectors		\$4,000.00		\$4,000.00	168	
2009	Piercing Tool (Mole)		\$3,000.00		\$3,000.00	170	
2009	(3) 3/4"- 1" Tapping Machines - Replacements		\$4,500.00		\$4,500.00	172	
2009	Pickup 3/4 Tom (Replaces 246) Rocky	341-0001-000	\$25,000.00		\$25,000.00	174	
2009	Pickup Small 4x4 (Replaces 201) Don G	341-0001-000	\$20,000.00		\$20,000.00	176	
2009	Crew Truck (Replaces 255) T Messmer	341-0001-000	\$65,000.00		\$65,000.00	178	
2009	Pickup 3/4 Tom (Replaces 247) J Miller	341-0001-000	\$25,000.00		\$25,000.00	180	
2009	Backhoe (Replaces JD 510 C)	341-0001-000	\$70,000.00		\$70,000.00	182	
2009	Skid Steer (Replaces Peugeot ST)	341-0001-000	\$40,000.00		\$40,000.00	184	
2/9/2009	Souther Campbell Co. Water Tower	184-0416-000	\$295,534.56	\$455.67	\$295,078.89	185	
	Capitalized Labor - Service Lines		\$60,000.00		\$60,000.00	186	
	<b>Distribution Equipment Sub-Total</b>		<b>\$896,284.56</b>	<b>\$150,589.97</b>	<b>\$745,694.59</b>		
	<b>ENGINEERING</b>						
	<b>Capital Purchases</b>						
	<b>2008</b>						
2009	Asset Mgt Plan Update Phase II	162-0007-000	\$50,000.00	\$4,745.23	\$45,254.77	07-196	
	<b>2009</b>						
2009	Pipe Locator - Metrotech 9860	340-0001-000	\$6,000.00		\$6,000.00	190	
2009	Capitalized Labor - 2009 184 Projects		\$240,000.00		\$240,000.00	192	
	<b>Engineering Sub-Total</b>		<b>\$296,000.00</b>	<b>\$4,745.23</b>	<b>\$291,254.77</b>		
	<b>Distribution/Engineering Department Total</b>		<b>\$3,382,142.75</b>	<b>\$245,245.17</b>	<b>\$3,136,897.58</b>		

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>Water Quality &amp; Production</b>						
	<b>Operations</b>						
	<b>2009</b>						
2009	Replacement of operator's WQ analyzers		\$10,000.00		\$10,000.00	200	
2009	2 SCADA view nodes		\$12,000.00		\$12,000.00	202	
2009	Sludge Polymer makeup system		\$85,000.00	\$1,415.00	\$83,585.00	204	
2009	Pickup 4x4 (small) (Replaces 414 S-10)	341-0001-000	\$20,000.00		\$20,000.00	206	
2009	Pickup (small) (Replaces 405 S-10)	341-0001-000	\$20,000.00		\$20,000.00	208	
	<b>Water Quality &amp; Production Sub-total</b>		<b>\$147,000.00</b>	<b>\$1,415.00</b>	<b>\$145,585.00</b>		
	<b>LABORATORY</b>						
	<b>2009</b>						
2009	Water jacketed incubator		\$9,000.00		\$9,000.00	210	
	<b>Laboratory Sub-Total</b>		<b>\$9,000.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>		
	<b>MAINTENANCE</b>						
	<b>2009</b>						
2008	Pump Control Valve	311-0003-000	\$37,000.00		\$37,000.00	08-183	
2009	Roof replacement at FTTP		\$120,000.00		\$120,000.00	220	
2009	Trailer Mounted Protatable generator :: See Note 1		\$115,000.00	\$84,195.70	\$30,804.30	222	
2009	Valves for ORPS 2 and TMTP		\$90,000.00		\$90,000.00	224	
2009	Diversion line TMTP		\$100,000.00		\$100,000.00	226	
2009	Replace security camera systems at FTTP , LRPS		\$20,000.00		\$20,000.00	228	
2009	Replace fire alarm panels		\$20,000.00	\$4,574.00	\$15,426.00	230	
2009	Replace HMI and distribution SCADA panel	339-0001-000	\$95,000.00	\$195.56	\$94,804.44	232	
2009	Replace flow meters at Bromley, Dudley, WQ analyzers at FTTP and TMTP		\$45,000.00		\$45,000.00	234	
2009	Replace vehicle 407	341-0001-000	\$25,000.00		\$25,000.00	236	
2009	Utility vehicle		\$10,000.00		\$10,000.00	238	
2009	HVAC repair at lab		\$75,000.00	\$3,125.00	\$71,875.00	240	
2009	Replace hypo pumps at Bristow, Bromley and West Covington		\$5,000.00		\$5,000.00	242	
2009	Dudley vortex suppressor and soft start transformer (AMP)		\$70,000.00		\$70,000.00	244	
2009	Vibration analysis equipment		\$25,000.00		\$25,000.00	246	
2009	Tank Painting and Inspections (AMP)		\$665,000.00		\$665,000.00	248	
2008	South Campbell County Water Tower	184-0416-000	\$295,534.56	\$301,628.67	-\$6,094.11	08-185	
3/9/2009	115V Rotomold Cabinet Autosampler	320-0001-000	\$5,609.00		\$5,609.00	250	
	<b>Maintenance Sub-Total</b>		<b>\$1,818,143.56</b>	<b>\$393,718.93</b>	<b>\$1,424,424.63</b>		
	<b>Water Quality &amp; Production Department Sub-Total</b>		<b>\$1,974,143.56</b>	<b>\$395,133.93</b>	<b>\$1,579,009.63</b>		
	<b>TOTAL of Departments</b>		<b>\$6,806,898.64</b>	<b>\$699,835.17</b>	<b>\$6,092,767.45</b>		

NKWD March 31, 2009 Water Loss Summary												March 2009	
	2007	2007	2007	2007	2007	2007	2007	2007	2007	2007	2008	2008	2008
	March	April	May	Jun	July	August	September	October	November	December	January	February	March
Produced 000's	10,241,547	10,273,873	10,446,738	10,654,702	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710
Purchased 000's													
	10,241,547	10,273,873	10,446,738	10,654,702	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710
Sold 000's	8,307,244	8,316,542	8,327,575	8,361,610	8,435,079	8,496,815	8,508,490	8,646,095	8,766,570	9,237,650	9,273,982	9,289,383	9,264,175
Loss 000'	1,934,303	1,957,332	2,119,163	2,293,092	2,277,722	2,448,489	2,733,825	2,693,583	2,586,103	2,111,164	2,105,486	2,052,374	2,028,535
% of Water Loss	18.9%	19.1%	20.3%	21.5%	21.3%	22.4%	24.3%	23.8%	22.8%	18.6%	18.5%	18.1%	18.0%
% of Water Sold	81.1%	80.9%	79.7%	78.5%	78.7%	77.6%	75.7%	76.2%	77.2%	81.4%	81.5%	81.9%	82.0%
Accounted For Loss 000's	548,415.5	586,162.7	596,629.4	601,013.0	619,650.3	597,523.3	604,794.8	629,489.9	740,407.9	761,417.2	755,261.0	752,595.0	752,117.3
Adjusted Loss 000's	1,385,887.5	1,371,168.9	1,522,533.5	1,692,078.6	1,658,071.5	1,850,965.7	2,129,030.2	2,064,093.3	1,845,695.1	1,349,746.4	1,350,224.7	1,299,779.0	1,276,417.7
% of Water Loss	13.53%	13.35%	14.57%	15.88%	15.48%	16.91%	18.94%	18.20%	16.26%	11.89%	11.87%	11.46%	11.30%
	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2009	2009	2009
	March	April	May	June	July	August	September	October	November	December	January	February	March
	11,292,710	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736
<b>TOTAL</b>	11,292,710	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736
Sold 000's	9,264,175	9,264,175	9,498,223	9,218,903	9,145,550	9,097,042	9,157,720	9,110,265	9,029,462	8,612,086	8,657,500	8,657,044	8,574,358
Loss 000's	2,028,535	2,016,397	1,588,386	1,708,818	1,789,366	1,664,851	1,454,732	1,472,828	1,563,472	2,012,212	2,002,973	2,025,717	2,113,378
% of Water Loss	18.0%	17.9%	14.3%	15.6%	16.4%	15.5%	13.7%	13.9%	14.8%	18.9%	18.8%	19.0%	19.8%
% of Water Sold	82.0%	82.1%	85.7%	84.4%	83.6%	84.5%	86.3%	86.1%	85.2%	81.1%	81.2%	81.0%	80.2%
Accounted For Loss 000's	752,117.3	688,738.6	658,559.0	640,267.7	618,569.5	597,559.0	0.0	573,112.4	543,812.0	609,191.0	610,320.3	605,200.8	618,762.2
Adjusted Loss 000's	1,276,417.7	1,327,658.4	929,827.1	1,068,550.3	1,170,796.4	1,067,292.4	1,454,732.0	899,715.6	1,019,660.2	1,403,020.9	1,392,652.8	1,420,516.5	1,494,615.8
% of Water Loss	11.30%	11.77%	8.39%	9.78%	10.71%	9.92%	13.71%	8.50%	9.63%	13.21%	13.06%	13.30%	13.98%







<b>Financial Statement Snapshot</b>					
<b>May Board Meeting</b>					
<b>April 2009 Results</b>					
<b>Current Period Totals</b>	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference</b>	<b>% Difference</b>
<b>Section 1</b>				<b>Prior Year</b>	<b>Budget</b>
Total Revenues	\$2,633,562	\$2,919,400	\$2,806,339	10.85%	4.03%
Total O&M	\$1,919,459	\$2,082,732	\$1,938,178	8.51%	7.46%
<b>YTD Period Totals</b>					
<b>Section 2</b>	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference</b>	<b>% Difference</b>
				<b>Prior Year</b>	<b>Budget</b>
Total Revenues	\$12,347,973	\$13,398,382	\$13,896,549	8.51%	-3.58%
Total O&M	\$7,462,532	\$8,284,738	\$7,429,391	11.02%	11.51%
<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</b>	<b>% Difference</b>
				<b>Prior Year</b>	<b>Budget</b>
Water Sales	\$2,296,040	\$2,709,468	\$2,446,899	18.01%	10.73%
Forfeited Discounts	\$83,251	\$54,498	\$84,916	-34.54%	-35.82%
Rents Water Property	\$39,526	\$39,254	\$40,000	-0.69%	-1.87%
Other Water Revenue	\$43,470	\$46,235	\$43,612	6.36%	6.01%
Interest Income	\$133,746	\$7,119	\$153,335	-94.68%	-95.36%
Miscellaneous	\$980	\$26,277	\$1,028	2581.33%	2456.13%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues Current</b>	<b>\$2,633,562</b>	<b>\$2,919,400</b>	<b>\$2,806,339</b>	<b>10.85%</b>	<b>4.03%</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</b>	<b>% Difference</b>
				<b>Prior Year</b>	<b>Budget</b>
Water Sales	\$10,655,770	\$12,186,399	\$12,131,569	14.36%	0.45%
Forfeited Discounts	\$304,610	\$255,097	\$300,703	-16.25%	-15.17%
Rents Water Property	\$153,363	\$136,959	\$160,000	-10.70%	-14.40%
Other Water Revenue	\$121,210	\$120,240	\$123,713	-0.80%	-2.81%
Interest Income	\$637,625	\$217,517	\$712,403	-65.89%	-69.47%
Miscellaneous	\$36,807	\$43,582	\$29,573	18.41%	47.37%
Transfer Boone Florence	\$438,588	\$438,588	\$438,588	0.00%	0.00%
<b>Total Revenues YTD</b>	<b>\$12,347,973</b>	<b>\$13,398,382</b>	<b>\$13,896,549</b>	<b>8.51%</b>	<b>-3.58%</b>



May Board Meeting

April 2009 Results

**Financial Statement Snapshot**

**Detailed Expenses O&M Current**

**Detail**

**Section 5**

**Current Period**

	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$685,956	\$815,830	\$700,213	18.93%	16.51%
Employee Pensions & Benefits	\$274,235	\$276,018	\$295,169	0.65%	-6.49%
Taxes Other	\$50,713	\$47,952	\$54,246	-5.44%	-11.60%
Purchased Power	\$186,179	\$205,837	\$165,681	10.56%	24.24%
Chemicals	\$127,426	\$162,741	\$115,258	27.71%	41.20%
Materials & Supplies	\$155,730	\$155,886	\$150,443	0.10%	3.62%
Contractual Services	\$266,949	\$286,694	\$264,178	7.40%	8.52%
Transportation	\$19,911	\$42,298	\$36,187	112.44%	16.89%
Insurance	\$53,680	\$41,243	\$71,883	-23.17%	-42.62%
Advertising	\$9,067	\$0	\$6,646	-100.00%	0.00%
Bad Debt Expense	\$63,043	\$25,360	\$57,524	-59.77%	-55.91%
Miscellaneous	\$11,501	\$7,432	\$5,732	-35.38%	29.66%
Regulatory Commission	\$15,069	\$15,441	\$15,018	2.47%	2.82%

**Total O&M Expenses Current**

**\$1,919,459**

**\$2,082,732**

**\$1,938,178**

**8.51%**

**7.46%**

**Detailed Expenses O&M YTD**

**Detail**

**Section 6**

**YTD**

	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$2,783,768	\$2,930,765	\$2,822,734	5.28%	3.83%
Employee Pensions & Benefits	\$1,113,914	\$1,085,473	\$1,173,351	-2.55%	-7.49%
Taxes Other	\$200,125	\$199,428	\$219,760	-0.35%	-9.25%
Purchased Power	\$815,594	\$913,880	\$707,353	12.05%	29.20%
Chemicals	\$466,853	\$735,555	\$413,872	57.56%	77.73%
Materials & Supplies	\$534,918	\$689,789	\$510,587	28.95%	35.10%
Contractual Services	\$866,665	\$1,126,786	\$898,994	30.01%	25.34%
Transportation	\$157,505	\$134,591	\$174,946	-14.55%	-23.07%
Insurance	\$214,823	\$168,499	\$236,784	-21.56%	-28.84%
Advertising	\$12,903	\$13,027	\$9,458	0.96%	37.74%
Bad Debt Expense	\$203,450	\$208,953	\$185,638	2.70%	12.56%
Miscellaneous	\$31,737	\$16,234	\$15,847	-48.85%	2.44%
Regulatory Commission	\$60,277	\$61,758	\$60,067	2.46%	2.82%

**Total O&M Expenses YTD**

**\$7,462,532**

**\$8,284,738**

**\$7,429,391**

**11.02%**

**11.51%**



May Board Meeting  
April 2009 Results

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

	YTD 2009	2009 Annual Budget
Total Income	\$13,398,382	\$42,116,117
Total O&M	\$8,284,738	\$23,924,832
Transfer to Debt Service	\$4,888,888	\$14,925,268
Available for Operating Capital	\$224,756	\$4,593,298

Debt Service Coverage Section 10	Projected YTD 2009	2009 Annual Budget
Coverage Ratio Estimated	1.19	1.21



**Balance Sheet**  
**As of April 30, 2009**

<b>Assets</b>	<b>2009</b>	<b>2008</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$10,321,189	\$10,928,817
Accounts Receivable Customers	\$3,377,965	\$3,232,728
Accounts Receivable Unbilled Customers	\$4,700,000	\$4,200,000
Accounts Receivable Other	\$43,450	\$50,423
Assessments Receivable	\$82,711	\$77,906
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,272,525	\$1,371,089
Prepaid Expenses	<u>\$166,829</u>	<u>\$368,975</u>
<b>Total Current Assets</b>	<b>\$19,964,669</b>	<b>\$20,229,938</b>
<b>Restricted Assets</b>		
Bond Proceeds Fund	\$13,446,106	\$14,925,179
Debt Service Reserve Account	\$15,637,465	\$14,412,366
Debt Service Account	\$4,390,730	\$4,132,356
Improvement, Repair, & Replacement Boone/Florence Settlement Account	<u>\$1,217,014</u>	<u>\$6,514,510</u>
	<u>\$2,429,302</u>	<u>\$2,826,058</u>
<b>Total Restricted Assets</b>	<b>\$37,120,617</b>	<b>\$42,810,469</b>
<b>Non Current Assets</b>		
Miscellaneous Deferred Charges	\$9,043,212	\$9,083,438
<b>Capital Assets:</b>		
Land, System, Buildings, and Equipment	\$289,935,229	\$283,514,786
Construction in Progress	\$44,530,175	\$34,294,661
Total Capital Assets before Accumulated Depreciation	\$334,465,404	\$317,809,447
Less: Accumulated Depreciation	<u>(\$72,027,832)</u>	<u>(\$65,831,402)</u>
Capital Assets Net of Accumulated Depreciation	\$262,437,572	\$251,978,045
<b>Total Noncurrent Assets</b>	<b><u>\$271,480,784</u></b>	<b><u>\$261,061,483</u></b>
<b>Total Assets</b>	<b><u>\$328,566,070</u></b>	<b><u>\$324,101,890</u></b>



**Balance Sheet**  
**As of April 30, 2009**

<b>Liabilities and Retained Earnings</b>	<b>2009</b>	<b>2008</b>
<b>Current Liabilities</b>		
Current Portion of Long Term Debt	\$6,898,548	\$5,995,000
Accounts Payable	\$1,668,256	\$1,557,083
Accrued Payroll & Liabilities	\$360,453	\$240,979
Other Accrued Liabilities	<u>\$85,085</u>	<u>\$73,423</u>
<b>Total Current Liabilities</b>	<b>\$9,012,342</b>	<b>\$7,866,485</b>
<b>Current Liabilities From Restricted Assets</b>		
Accounts Payable	\$652,439	\$1,926,999
Accrued Interest Payable	<u>\$2,008,573</u>	<u>\$2,329,682</u>
<b>Total Current Liabilities From Restricted Assets</b>	<b>\$2,661,012</b>	<b>\$4,256,681</b>
<b>Long Term Debt</b>		
Long Term Portion of Bonded Indebtedness	\$182,278,599	\$160,215,888
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>\$189,105,888</b>
<b>Total Liabilities</b>	<b>\$195,501,953</b>	<b>\$201,229,054</b>
<b>Retained Earnings</b>	<b><u>\$133,064,117</u></b>	<b><u>\$122,872,836</u></b>
<b>Total Liabilities and Retained Earnings</b>	<b><u>\$328,566,070</u></b>	<b><u>\$324,101,890</u></b>



**Income and Expense Report Summary  
For the Three Months ending April 30, 2009**

<b>Current Period</b>	<b>April 2009</b>	<b>April 2008</b>	<b>April Budget</b>	<b>Variance Over (Under) %</b>
Total Income	\$2,919,400	\$2,633,562	\$2,806,339	4.0%
Total O&M Expenses	\$2,082,732	\$1,919,459	\$1,938,178	7.5%
Transfer to Debt Service	\$1,222,222	\$1,075,206	\$1,222,222	0.0%
Available for Transfer to Operating Capital	(\$385,554)	(\$361,103)	(\$354,061)	8.9%

<b>Year to Date</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under) %</b>	<b>2008 Annual Budget</b>
Total Income	\$13,398,382	\$12,347,973	\$13,896,549	-3.6%	\$40,233,672
Total O&M Expenses	\$8,284,738	\$7,462,532	\$7,429,391	11.5%	\$22,737,899
Transfer to Debt Service	\$4,888,888	\$4,300,824	\$4,888,888	0.0%	\$12,902,475
Available for Transfer to Operating Capital	\$224,756	\$584,617	\$1,578,270	-85.8%	\$4,593,298



**Income and Expenses Report-Detail  
For the Three Months ending April 30, 2009**

	<b>April 2009</b>	<b>April 2008</b>	<b>April Budget</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>
<b>Operating Income</b>								
Water Sales	\$2,709,468	\$2,296,040	\$2,446,899	10.7%	\$12,186,399	\$10,655,770	\$12,131,569	0.5%
Forfeited Discounts	\$54,498	\$83,251	\$84,916	-35.8%	\$255,097	\$304,610	\$300,703	-15.2%
Rents from Water Property	\$39,254	\$39,526	\$40,000	-1.9%	\$136,959	\$153,363	\$160,000	-14.4%
Other Water Revenues	\$46,235	\$43,470	\$43,612	6.0%	\$120,240	\$121,210	\$123,713	-2.8%
<b>Total Operating Income</b>	<b>\$2,849,455</b>	<b>\$2,462,287</b>	<b>\$2,615,427</b>	<b>8.9%</b>	<b>\$12,698,695</b>	<b>\$11,234,953</b>	<b>\$12,715,985</b>	<b>-0.1%</b>
<b>Non Operating Income</b>								
Interest Income	\$7,119	\$133,746	\$153,335	-95.4%	\$217,517	\$637,625	\$712,403	-69.5%
Miscellaneous	\$26,277	\$980	\$1,028	2456.1%	\$43,582	\$36,807	\$29,573	47.4%
<b>Total Non Operating Income</b>	<b>\$33,396</b>	<b>\$134,726</b>	<b>\$154,363</b>	<b>-78.4%</b>	<b>\$261,099</b>	<b>\$674,432</b>	<b>\$741,976</b>	<b>-64.8%</b>
Boone Florence Settlement Transfer	\$36,549	\$36,549	\$36,549	0.0%	\$438,588	\$438,588	\$438,588	0.0%
<b>Total Income</b>	<b>\$2,919,400</b>	<b>\$2,633,562</b>	<b>\$2,806,339</b>	<b>4.0%</b>	<b>\$13,398,382</b>	<b>\$12,347,973</b>	<b>\$13,896,549</b>	<b>-3.6%</b>
<b>O&amp;M Expenses</b>								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$847,145	\$783,788	\$711,995	19.0%	\$3,506,867	\$3,128,786	\$2,790,249	25.7%
Engineering & Distribution	\$509,275	\$492,713	\$523,304	-2.7%	\$2,151,163	\$1,925,687	\$2,062,953	4.3%
Customer Service	\$276,484	\$322,087	\$341,198	-19.0%	\$1,252,838	\$1,256,818	\$1,311,119	-4.4%
Administration	\$449,828	\$320,871	\$361,681	24.4%	\$1,373,870	\$1,151,241	\$1,265,070	8.6%
<b>Total O&amp;M Expenses</b>	<b>\$2,082,732</b>	<b>\$1,919,459</b>	<b>\$1,938,178</b>	<b>7.5%</b>	<b>\$8,284,738</b>	<b>\$7,462,532</b>	<b>\$7,429,391</b>	<b>11.5%</b>
Transfer to Debt Service	\$1,222,222	\$1,075,206	\$1,222,222	0.0%	\$4,888,888	\$4,300,824	\$4,888,888	0.0%
<b>Total Expenses</b>	<b>\$3,304,954</b>	<b>\$2,994,665</b>	<b>\$3,160,400</b>	<b>4.6%</b>	<b>\$13,173,626</b>	<b>\$11,763,356</b>	<b>\$12,318,279</b>	<b>6.9%</b>
<b>Avail. to Transfer to Oper. Capital</b>	<b><u>(\$385,554)</u></b>	<b><u>(\$361,103)</u></b>	<b><u>(\$354,061)</u></b>	<b><u>8.9%</u></b>	<b><u>\$224,756</u></b>	<b><u>\$584,617</u></b>	<b><u>\$1,578,270</u></b>	<b><u>-85.8%</u></b>



**Expense Report By Division Actual to Budget  
For the Three Months ending April 30, 2009**

<b>Division</b>	<b>April Actual</b>	<b>April Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$847,145	\$711,995	19.0%	\$3,506,867	\$2,790,249	25.7%	\$8,490,605	Chemicals and power increases
Engineering & Distribution	\$509,275	\$523,304	-2.7%	\$2,151,163	\$2,062,953	4.3%	\$6,688,809	
Customer Service	\$276,484	\$341,198	-19.0%	\$1,252,838	\$1,311,119	-4.4%	\$3,913,555	
Administration	\$449,828	\$361,681	24.4%	\$1,373,870	\$1,265,070	8.6%	\$3,644,930	
<b>Total O&amp;M</b>	<b><u>\$2,082,732</u></b>	<b><u>\$1,938,178</u></b>	<b><u>7.5%</u></b>	<b><u>\$8,284,738</u></b>	<b><u>\$7,429,391</u></b>	<b><u>11.5%</u></b>	<b><u>\$22,737,899</u></b>	





**Expense Report By Department Actual to Budget  
For the Three Months ending April 30, 2009**

<b>Department</b>	<b>April Actual</b>	<b>April Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Source of Supply</b>								
Licking River Pump Station	\$3,353	\$3,499	-4.2%	\$14,138	\$17,433	-18.9%	\$65,000	
Ohio River Pump Station #1	\$53,860	\$42,647	26.3%	\$224,623	\$172,791	30.0%	\$630,000	Power increases Fuel Adj etc
Ohio River Pump Station #2	\$5,120	\$4,874	5.0%	\$21,004	\$22,931	-8.4%	\$80,000	Power increases Fuel Adj etc
<b>Total Source of Supply</b>	<b>\$62,333</b>	<b>\$51,020</b>	<b>22.2%</b>	<b>\$259,765</b>	<b>\$213,155</b>	<b>21.9%</b>	<b>\$775,000</b>	
<b>Water Quality</b>								
Ft. Thomas Treatment Plant	\$277,398	\$236,466	17.3%	\$1,318,094	\$844,849	56.0%	\$2,705,450	Power increases Fuel Adj etc, Chemical prices
Taylor Mill Treatment plant	\$62,775	\$52,828	18.8%	\$205,840	\$305,831	-32.7%	\$937,350	
Memorial Pky Treatment Plant	\$89,478	\$84,957	5.3%	\$331,000	\$265,026	24.9%	\$965,400	Power increases Fuel Adj etc, Chemical prices
Laboratory	\$68,937	\$75,950	-9.2%	\$275,037	\$249,584	10.2%	\$873,700	
Instrumentation	\$34,504	\$29,965	15.1%	\$156,285	\$133,290	17.3%	\$456,950	
Sludge	\$15,159	\$4,717	221.4%	\$47,350	\$18,507	155.8%	\$73,000	
<b>Total Water Quality</b>	<b>\$548,251</b>	<b>\$484,883</b>	<b>13.1%</b>	<b>\$2,333,606</b>	<b>\$1,817,087</b>	<b>28.4%</b>	<b>\$6,011,850</b>	
<b>Total Pumping &amp; Storage</b>	<b>\$236,561</b>	<b>\$176,092</b>	<b>34.3%</b>	<b>\$913,496</b>	<b>\$760,007</b>	<b>20.2%</b>	<b>\$2,566,650</b>	
<b>Total SOS, WQ, P&amp;S</b>	<b>\$847,145</b>	<b>\$711,995</b>	<b>19.0%</b>	<b>\$3,506,867</b>	<b>\$2,790,249</b>	<b>25.7%</b>	<b>\$9,353,500</b>	



**Expense Report By Department Actual to Budget  
For the Three Months ending April 30, 2009**

<b>Department</b>	<b>April Actual</b>	<b>April Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Engineering &amp; Distribution</b>								
Engineering	\$119,239	\$126,709	-5.9%	\$494,652	\$489,579	1.0%	\$1,599,694	
Distribution	\$382,211	\$386,530	-1.1%	\$1,644,480	\$1,533,249	7.3%	\$5,010,719	Main breaks 4 36" breaks this year
Flushing	\$7,825	\$10,065	-22.3%	\$12,031	\$40,125	-70.0%	\$122,500	
<b>Total Engineering &amp; Distr.</b>	<b>\$509,275</b>	<b>\$523,304</b>	<b>-2.7%</b>	<b>\$2,151,163</b>	<b>\$2,062,953</b>	<b>4.3%</b>	<b>\$6,732,913</b>	
<b>Customer Service</b>								
Field Service	\$66,696	\$71,990	-7.4%	\$275,824	\$300,128	-8.1%	\$934,350	
Meter Shop	\$25,107	\$33,972	-26.1%	\$127,582	\$135,869	-6.1%	\$407,350	
Courier/Maintenance	\$6,442	\$5,937	8.5%	\$25,350	\$21,613	17.3%	\$65,450	
Account Service	\$128,874	\$143,581	-10.2%	\$507,294	\$550,083	-7.8%	\$1,741,850	
Meter Reading	\$20,569	\$24,773	-17.0%	\$95,077	\$102,806	-7.5%	\$323,550	
Other	\$28,796	\$60,945	-52.8%	\$221,711	\$200,620	10.5%	\$600,000	
<b>Total Customer Service</b>	<b>\$276,484</b>	<b>\$341,198</b>	<b>-19.0%</b>	<b>\$1,252,838</b>	<b>\$1,311,119</b>	<b>-4.4%</b>	<b>\$4,072,550</b>	



**Expense Report By Department Actual to Budget  
For the Three Months ending April 30, 2009**

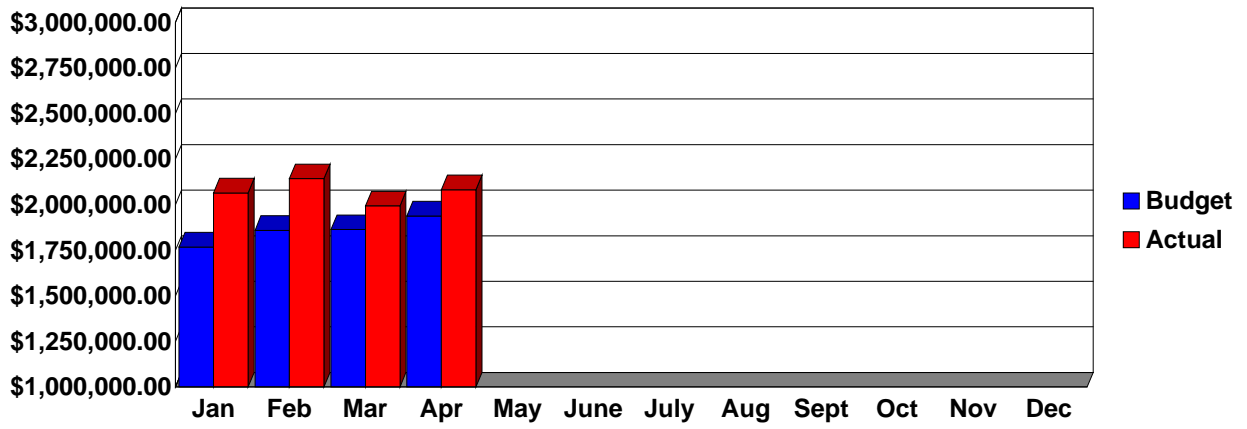
<b>Department</b>	<b>April Actual</b>	<b>April Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Administration</b>								
Executive Management	\$41,491	\$46,224	-10.2%	\$166,222	\$197,940	-16.0%	\$580,350	
Board of Commissioners	\$14,991	\$8,722	71.9%	\$47,630	\$32,322	47.4%	\$108,800	
Accounting	\$39,111	\$37,893	3.2%	\$137,014	\$138,054	-0.8%	\$381,864	
H.R.-Information Systems	\$114,613	\$147,318	-22.2%	\$452,364	\$512,802	-11.8%	\$1,622,980	
Other	\$239,622	\$121,524	97.2%	\$570,640	\$383,952	48.6%	\$1,071,875	Legal expenses cross connection
<b>Total Administration</b>	<b>\$449,828</b>	<b>\$361,681</b>	<b>24.4%</b>	<b>\$1,373,870</b>	<b>\$1,265,070</b>	<b>8.6%</b>	<b>\$3,765,869</b>	
<b>Total O&amp;M</b>	<b>\$2,082,732</b>	<b>\$1,938,178</b>	<b>7.5%</b>	<b>\$8,284,738</b>	<b>\$7,429,391</b>	<b>11.5%</b>	<b>\$23,924,832</b>	



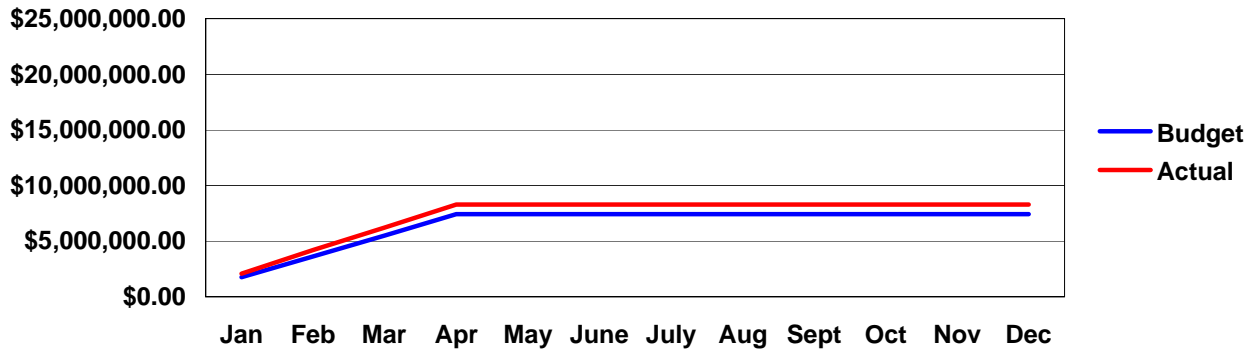
**Expense Report By Account Actual to Budget  
For the Three Months ending April 30, 2009**

<b>Account</b>	<b>April Actual</b>	<b>April Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$815,830	\$700,213	16.5%	\$2,930,765	\$2,822,734	3.8%	Payday timing April
Employee Pensions & Benefits	\$276,018	\$295,169	-6.5%	\$1,085,473	\$1,173,351	-7.5%	
Taxes Other Than Income Taxes	\$47,952	\$54,246	-11.6%	\$199,428	\$219,760	-9.3%	
Purchased Power	\$205,837	\$165,681	24.2%	\$913,880	\$707,353	29.2%	Fuel adjustment and rate increases
Chemicals	\$162,741	\$115,258	41.2%	\$735,555	\$413,872	77.7%	Prices continue to rise although more slowly
Materials & Supplies	\$155,886	\$150,443	3.6%	\$689,789	\$510,587	35.1%	Four 36" main breaks first three months
Contractual Services	\$286,694	\$264,178	8.5%	\$1,126,786	\$898,994	25.3%	Breaks, sludge, blowoffs, legal
Transportation	\$42,298	\$36,187	16.9%	\$134,591	\$174,946	-23.1%	Fuel price 2009 significantly lower
Insurance	\$41,243	\$71,883	-42.6%	\$168,499	\$236,784	-28.8%	Reduction in premium
Advertising	\$0	\$6,646	-100.0%	\$13,027	\$9,458	37.7%	
Bad Debt Expense	\$25,360	\$57,524	-55.9%	\$208,953	\$185,638	12.6%	General economic conditions
Miscellaneous	\$7,432	\$5,732	29.7%	\$16,234	\$15,847	2.4%	
Regulatory Commission Assessment	\$15,441	\$15,018	2.8%	\$61,758	\$60,067	2.8%	
<b>Total O&amp;M Expenses</b>	<b><u>\$2,082,732</u></b>	<b><u>\$1,938,178</u></b>	<b><u>7.5%</u></b>	<b><u>\$8,284,738</u></b>	<b><u>\$7,429,391</u></b>	<b><u>11.5%</u></b>	

## NKWD O&M Monthly Comparison 2009 Budget to Actual



## NKWD O&M YTD Trending 2009 - Budget To Actual

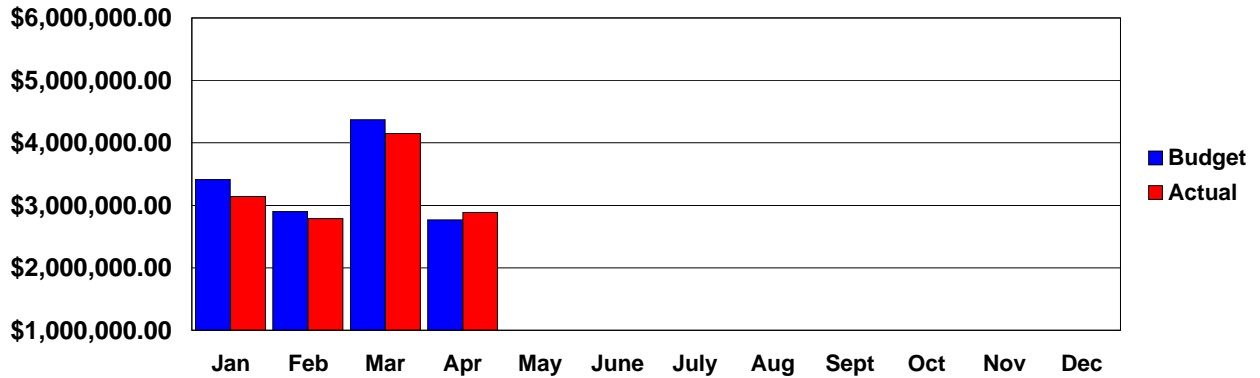




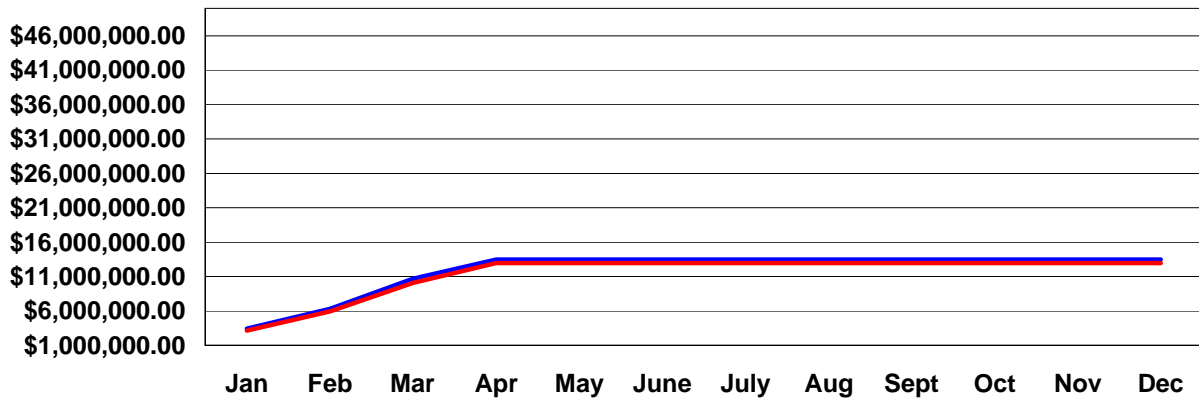
**Income Report Actual to Projected  
For the Three Months ending April 30, 2009**

<b>Description</b>	<b>April Actual</b>	<b>April Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Water Sales	\$2,709,468	\$2,446,899	10.7%	\$12,186,399	\$12,131,569	0.5%	
Forfeited Discounts	\$54,498	\$84,916	-35.8%	\$255,097	\$300,703	-15.2%	New penalty procedure
Rents from Water Property	\$39,254	\$40,000	-1.9%	\$136,959	\$160,000	-14.4%	Timing of receipts and recording of income
Other Water Revenues	\$46,235	\$43,612	6.0%	\$120,240	\$123,713	-2.8%	
<b>Total Operating Revenues</b>	<b>\$2,849,455</b>	<b>\$2,615,427</b>	<b>8.9%</b>	<b>\$12,698,695</b>	<b>\$12,715,985</b>	<b>-0.1%</b>	
<b>Non Operating Income</b>							
Interest Income	\$7,119	\$153,335	-95.4%	\$217,517	\$712,403	-69.5%	Fed fund rate at historic low, accrual correction
Miscellaneous	\$26,277	\$1,028	2456.1%	\$43,582	\$29,573	47.4%	
<b>Total Non Operating Income</b>	<b>\$33,396</b>	<b>\$154,363</b>	<b>-78.4%</b>	<b>\$261,099</b>	<b>\$741,976</b>	<b>-64.8%</b>	
<b>Total Income</b>	<b><u>\$2,882,851</u></b>	<b><u>\$2,769,790</u></b>	<b><u>4.1%</u></b>	<b><u>\$12,959,794</u></b>	<b><u>\$13,457,961</u></b>	<b><u>-3.7%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Budget to Actual**



**NKWD**  
**Revenue Trending 2009 - Budget To Actual**





**Expense Report By Division Actual to Actual  
For the Three Months ending April 30, 2009**

<b>Division</b>	<b>April 2009</b>	<b>April 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$847,145	\$783,788	8.1%	\$3,506,867	\$3,128,786	12.1%	Higher Electric & Chemical costs
Engineering & Distribution	\$509,275	\$492,713	3.4%	\$2,151,163	\$1,925,687	11.7%	Main Repairs especially 4 36"
Customer Service	\$276,484	\$322,087	-14.2%	\$1,252,838	\$1,256,818	-0.3%	
Administration	\$449,828	\$320,871	40.2%	\$1,373,870	\$1,151,241	19.3%	Legal expenses, cross connection
<b>Total O&amp;M</b>	<b><u>\$2,082,732</u></b>	<b><u>\$1,919,459</u></b>	<b><u>8.5%</u></b>	<b><u>\$8,284,738</u></b>	<b><u>\$7,462,532</u></b>	<b><u>11.0%</u></b>	



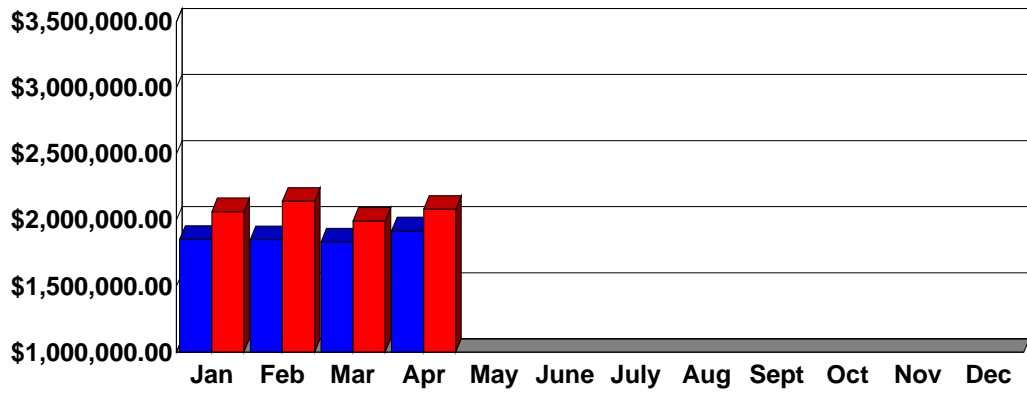


**Expense Report By Account Actual to Actual  
For the Three Months ending April 30, 2009**

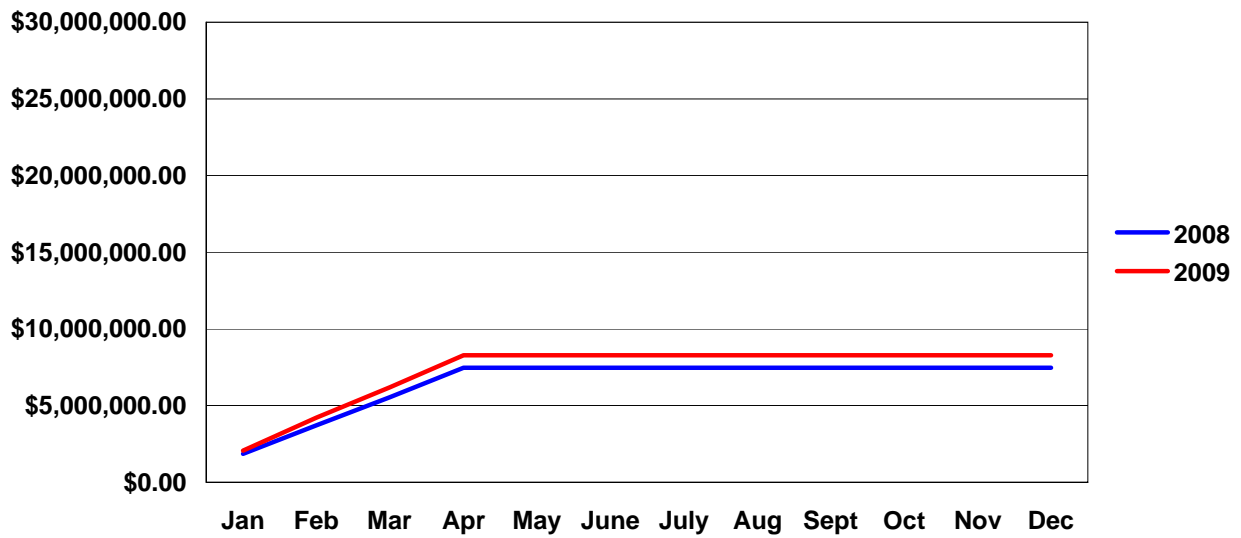
<b>Account</b>	<b>April 2009</b>	<b>April 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$815,830	\$685,956	18.9%	\$2,930,765	\$2,783,768	5.3%	
Employee Pensions & Benefits	\$276,018	\$274,235	0.7%	\$1,085,473	\$1,113,914	-2.6%	
Taxes Other Than Income Taxes	\$47,952	\$50,713	-5.4%	\$199,428	\$200,125	-0.3%	
Purchased Power	\$205,837	\$186,179	10.6%	\$913,880	\$815,594	12.1%	Fuel adjustment and rate increases
Chemicals	\$162,741	\$127,426	27.7%	\$735,555	\$466,853	57.6%	Prices rise but appear to be slowing
Materials & Supplies	\$155,886	\$155,730	0.1%	\$689,789	\$534,918	29.0%	Four 36" breaks in first three months
Contractual Services	\$286,694	\$266,949	7.4%	\$1,126,786	\$866,665	30.0%	Blowoff charges, sludge removal, 36" breaks, legal
Transportation	\$42,298	\$19,911	112.4%	\$134,591	\$157,505	-14.5%	Fuel prices lower in 2009
Insurance	\$41,243	\$53,680	-23.2%	\$168,499	\$214,823	-21.6%	Reduction in Insurance premiums
Advertising	\$0	\$9,067	-100.0%	\$13,027	\$12,903	1.0%	
Bad Debt Expense	\$25,360	\$63,043	-59.8%	\$208,953	\$203,450	2.7%	General economic conditions
Miscellaneous	\$7,432	\$11,501	-35.4%	\$16,234	\$31,737	-48.8%	
Regulatory Commission Assessment	\$15,441	\$15,069	2.5%	\$61,758	\$60,277	2.5%	
<b>Total O&amp;M Expenses</b>	<b><u>\$2,082,732</u></b>	<b><u>\$1,919,459</u></b>	<b><u>8.5%</u></b>	<b><u>\$8,284,738</u></b>	<b><u>\$7,462,532</u></b>	<b><u>11.0%</u></b>	

### NKWD O&M Monthly Comparison 2009 Actual to Actual

■ Actual 2008  
■ Actual 2009



### NKWD O&M YTD Trending 2009 - Actual to Actual

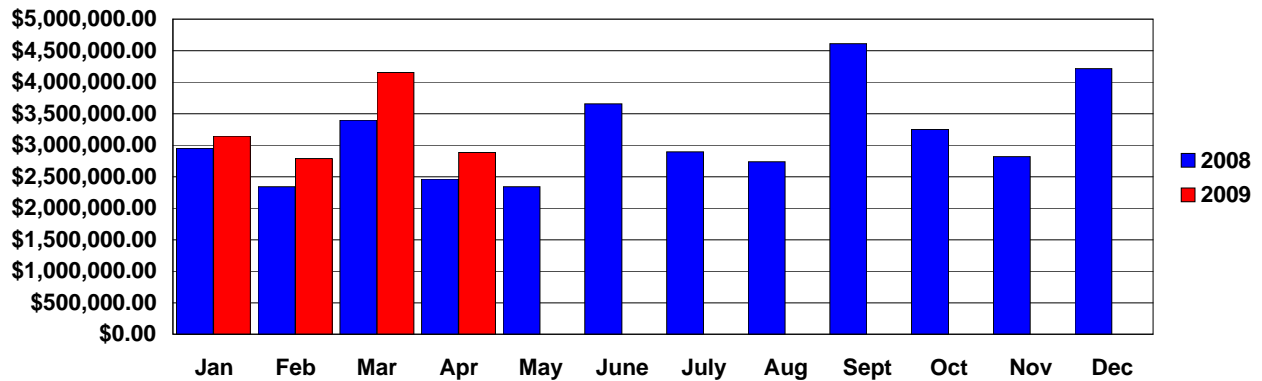




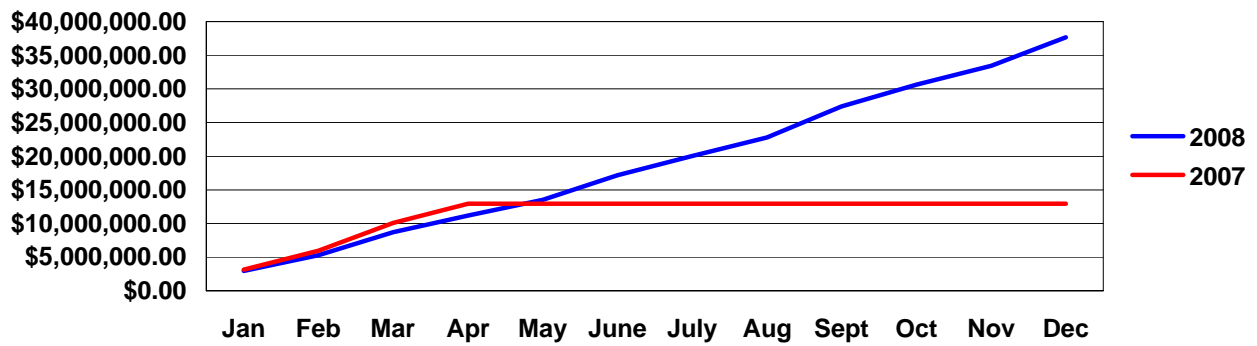
**Income Report Actual to Actual  
For the Three Months ending April 30, 2009**

<b>Description</b>	<b>April 2009</b>	<b>April 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Water Sales	\$2,709,468	\$2,296,040	18.0%	\$12,186,399	\$10,655,770	14.4%	
Forfeited Discounts	\$54,498	\$83,251	-34.5%	\$255,097	\$304,610	-16.3%	New penalty procedure
Rents from Water Property	\$39,254	\$39,526	-0.7%	\$136,959	\$153,363	-10.7%	Timing issues
Other Water Revenues	\$46,235	\$43,470	6.4%	\$120,240	\$121,210	-0.8%	
<b>Total Operating Revenues</b>	<b>\$2,849,455</b>	<b>\$2,462,287</b>	<b>15.7%</b>	<b>\$12,698,695</b>	<b>\$11,234,953</b>	<b>13.0%</b>	
<b>Non Operating Income</b>							
Interest Income	\$7,119	\$133,746	-94.7%	\$217,517	\$637,625	-65.9%	Fed Fund rate at historic low, accrual correction
Miscellaneous	\$26,277	\$980	2581.3% #	\$43,582	\$36,807	18.4%	
<b>Total Non Operating Income</b>	<b>\$33,396</b>	<b>\$134,726</b>	<b>-75.2%</b>	<b>\$261,099</b>	<b>\$674,432</b>	<b>-61.3%</b>	
<b>Total Income</b>	<b><u>\$2,882,851</u></b>	<b><u>\$2,597,013</u></b>	<b><u>11.0%</u></b>	<b><u>\$12,959,794</u></b>	<b><u>\$11,909,385</u></b>	<b><u>8.8%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Actual to Actual**



**NKWD**  
**Revenue Trending 2009 - Actual to Actual**



Northern Kentucky Water District							2009
Operational Capital Budget for 2009							
<b>Projected Available Funds for Capital Expenditures:</b>							
			<b>Budget</b>		<b>Transferred</b>	<b>Date</b>	
	Cash Balance 1/1/2009 - Operating Capital		\$2,700,000.00		\$500,000.00	1/26/2009	
	From Operations		\$3,266,017.00		\$500,000.00	3/1/2009	
	Transfer from BCWD/FWD Settlement		\$438,584.00				
	Transfer from BAN2001 - Campbell Co Water Tower		\$295,534.56				
	Transfer from BOND 2006 for AMR Project Line 884		\$800,000.00				
	<b>Total Cash Available</b>		<b>\$7,500,135.56</b>				
	<b>Administration Department</b>		<b>\$115,000.00</b>				
	<b>HR/Safety/Security/IT Departments</b>		<b>\$324,800.00</b>				
	<b>Customer Service Department</b>		<b>\$1,010,812.33</b>				
	<b>Distribution Department</b>		<b>\$3,454,171.10</b>				
	<b>Engineering Department</b>		<b>\$296,000.00</b>				
	<b>Water Q &amp; P Department</b>		<b>\$1,974,143.56</b>				
					1,000,000.00		
	<b>Total Request</b>		<b>\$7,174,926.99</b>				
	<b>Net Coverage/Lost</b>		<b>\$325,208.57</b>				
	<b>Actual YTD Cost</b>						
	<b>Funds Remaining</b>						
<b>Funding Source</b>	<b>Future BAN</b>	<b>Project #</b>	<b>Project Cost</b>	<b>Paid in 2009</b>	<b>Prior Paid</b>	<b>Paid YTD</b>	<b>Line #</b>
BAN 2009	- Washington Trace Rd (12Mile Rd to Hwy1996)	184-0114-000	1,776,000.00	337.15	2,565.40	\$2,902.55	861
BAN 2009	- Water Work Road WMR	184-0151-000	\$500,000.00		\$394,239.34	\$394,239.34	860
	- Hands Pike from Ky 16 to Edwin Drive - ON HOLD 2011	184-0138-000	\$285,000.00		\$4,700.00	\$4,700.00	839
	- Ky16 From Hands Pike to Klette Road - ON HOLD 2011	184-0139-000	\$275,000.00		\$4,700.00	\$4,700.00	840
	- TMTP Tube settler replacement - OH HOLD	184-0444-000	\$210,000.00		\$267.95	\$267.95	824
BAN 2010	- New Water Tank Rossford, Ft. Thomas	184-0446-000	\$1,000,000.00		\$96,500.37	\$96,500.37	823
BAN 2009	- FTTP Post-Filtration GAC Part I	184-0447-000	\$1,000,000.00		\$238,235.21	\$238,235.21	858
BAN 2010	- FTTP Post-Filtration GAC Part II	184-0447-000	\$9,500,000.00		\$0.00	\$0.00	859
BAN 2009	- FTTP Gravity Thickener - Construction	184-0451-000	\$1,200,000.00	\$224,065.23	\$205,625.14	\$429,690.37	853
BAN 2009	- Pump #3 ORPS1	184-0452-000	\$360,000.00		\$310,250.00	\$310,250.00	877
BAN 2009	- FTTP Replacement of Filter Media	184-0453-000	\$700,000.00	\$20,586.91	\$15,703.34	\$36,290.25	879
BAN 2009	- MPTP GAC & UV Project (Design Only)	184-0456-000	\$1,300,000.00	\$288,608.83	\$50,134.11	\$338,742.94	901
BAN 2010	- MPTP GAC & UV Project (Construction)	184-0456-000	\$29,120,000.00		\$0.00	\$0.00	902
BAN 2009	- TMTP Advantence Treatment & Sedimentation Basns (Design Only)	184-0457-000	\$1,750,000.00	\$100,143.69		\$100,143.69	903
BAN 2010	- TMTP Advantence Treatment & Sedimentation Basns (Construction)	184-0457-000	\$32,760,000.00		\$0.00	\$0.00	904
BAN 2009	- Dudley 1040 Hydraulic Anaylsis - Pump Replacement	184-0459-000	\$440,550.00	\$8,117.48		\$8,117.48	908
BAN 2009	- Ky547 from Washington St to Nelson Rd (Ripple Creek Phase 5)	184-0146-000	\$970,000.00		\$0.00	\$0.00	862
BAN 2009	- Radio Read Meters	184-0513-000	\$9,400,000.00	\$1,083,168.33	\$217,087.39	\$1,300,255.72	884
BAN 2009	- St. Agnes Circle	184-0617-000	\$442,000.00	\$12,966.36	\$4,775.00	\$17,741.36	888
BAN 2009	- Rusconi Dr - WMR Independence	184-0623-000	\$172,500.00		\$64,425.60	\$64,425.60	863
BAN 2009	- Ross Ave WMR Ft. Mitchell	184-0624-000	\$168,000.00		\$104,848.28	\$104,848.28	864
BAN 2009	- Miller Ln - WMR Highland Heights	184-0625-000	\$135,000.00		\$84,824.86	\$84,824.86	865
BAN 2009	- Winkler Dr - WMR Highland Heights	184-0626-000	\$72,500.00		\$53,655.80	\$53,655.80	866
BAN 2009	- Hazelwood Dr - WMR Crescent Springs	184-0627-000	\$105,000.00		\$81,967.34	\$81,967.34	867
BAN 2009	- Holaday Lane WMR Lakeside Park	184-0629-000	\$315,000.00	\$15,900.00	\$1,200.00	\$17,100.00	878
BAN 2009	- Caldwell Drive WMR - Elsmere	184-0630-000	\$310,000.00	\$107,417.22		\$107,417.22	905
BAN 2009	- US27 from E Alex Pike to Riley Rd (Ripple Creek Phase 4)	184-0633-000	\$2,210,000.00		\$5,315.17	\$5,315.17	870
BAN 2009	- Rosemont Dr & Hilltop Dr. WMR (Park Hills)	184-0635-000	\$186,000.00	\$3,378.96	\$758.90	\$4,137.86	880
BAN 2009	- Oxford Ave WMR (Ft. Mitchell)	184-0636-000	\$136,000.00	\$2,963.41	\$2,544.99	\$5,508.40	881
BAN 2009	- Morgan Court WMR (Park Hills)	184-0637-000	\$93,000.00	\$1,590.75	\$894.17	\$2,484.92	882
BAN 2009	- NKU 12" Relocation Project	184-0638-000	\$70,000.00		\$79,573.50	\$79,573.50	883
BAN 2009	- 2008 Newport Water Main Replacement Project	184-0640-000	\$1,615,000.00	\$430,426.14	\$506,536.98	\$936,963.12	885
BAN 2009	- Dudley Discharge Redundancy Improvement Phase 2" 36" Interconnect	184-0643-000	\$1,410,300.00	\$4,017.65	\$5,716.70	\$9,734.35	886
BAN 2009	- Brookwood Drive WMR in Edgewood	184-0644-000	\$125,000.00	\$434.68	\$6,675.33	\$7,110.01	887
BAN 2009	- Breckenridge - Bellevue	184-0651-000	\$26,000.00		\$14,301.00	\$14,301.00	889
BAN 2009	- Newman Ave - Ft Thomas	184-0660-000	\$800,000.00	\$15,000.34		\$15,000.34	900
BAN 2009	- Altamont WMR Covington	184-0662-000	\$700,000.00		\$0.00	\$0.00	906
BAN 2010	- Stonehouse Road - Old 12mile road project	184-0663-000	\$1,120,000.00	\$5,360.00		\$5,360.00	907
BAN 2009	- Gettysburg, Williamsburg & Allentown WMR - Ft. Mitchell	184-0664-000	\$2,000,000.00	\$1,160.78		\$1,160.78	908
BAN 2009	- Linden Ave - Southgate	184-0665-000	\$190,000.00		\$0.00	\$0.00	909
BAN 2009	- Covert Run Pike WMR - Bellevue	184-0666-000	\$140,000.00		\$0.00	\$0.00	910
BAN 2009	- Manor Lane, Montvale Court, Woodland Place - Ft Thomas WMR	184-0667-000	\$305,000.00		\$0.00	\$0.00	911
	<b>TOTAL</b>		<b>\$105,392,850.00</b>	<b>\$2,325,643.91</b>	<b>\$2,558,021.87</b>	<b>\$4,883,665.78</b>	

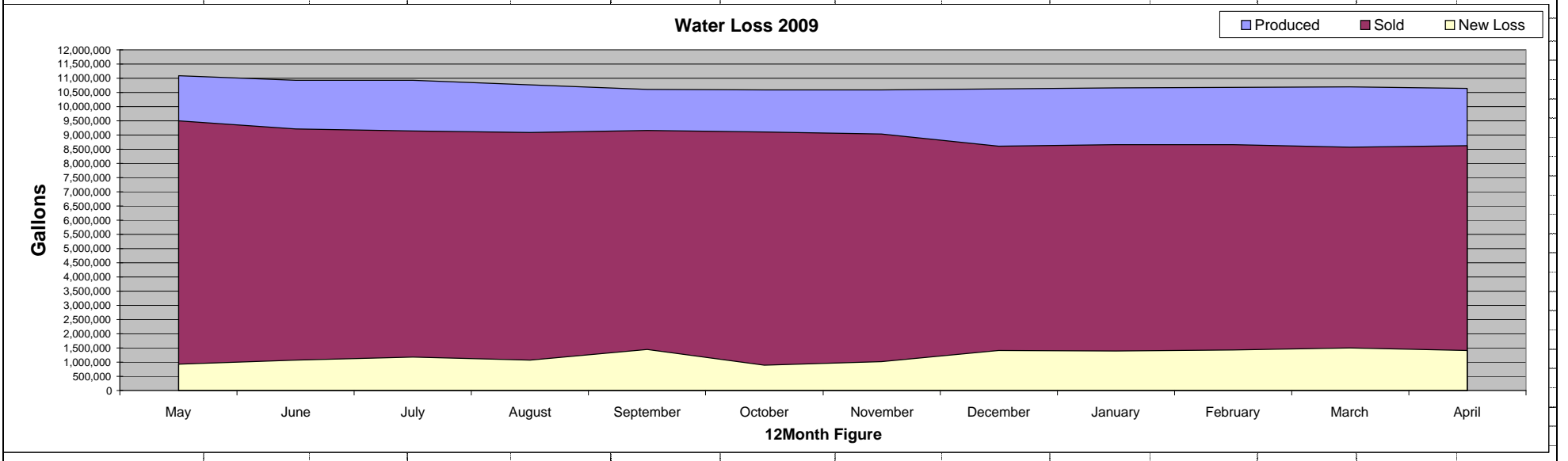
Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
<b>Administrative Dept./Finance Dept</b>						
<b>2009</b>						
Software Updates	340-0001-000	\$10,000.00		\$10,000.00	2	
Office Equipment	340-0001-000	\$5,000.00	\$331.69	\$4,668.31	4	See List
Contingences - CEO's		\$100,000.00		\$100,000.00	6	
		<b>\$115,000.00</b>	<b>\$331.69</b>	<b>\$114,668.31</b>		
<b>Administration Department Sub-Total</b>		<b>\$115,000.00</b>	<b>\$331.69</b>	<b>\$114,668.31</b>		
<b>HR/Security/Safety &amp; IT</b>						
<b>INFO SYSTEMS</b>						
<b>2009</b>						
2009	PC Hardware Replacement Program	340-0001-000	\$100,000.00	\$29,006.35	\$70,993.65	20
2009	PC Unscheduled Requirements (Potential New Employees)	340-0001-000	\$15,000.00		\$15,000.00	22
2009	Windows Server 2008 Software (2)	340-0001-000	\$1,100.00	\$536.00	\$564.00	24
2009	Scanner (to replace Fujitsu)	340-0001-000	\$20,000.00	\$16,247.00	\$3,753.00	26
2009	Server & SQL license for Web Report Software	340-0001-000	\$12,000.00	\$8,641.65	\$3,358.35	28
2009	FrankeNAS Continuous Data Protection Storage System	340-0001-000	\$20,000.00		\$20,000.00	30
2009	Idealstore CDP Software	340-0001-000	\$10,000.00		\$10,000.00	32
2009	Design Jet Plotters --- Engineering/IT	340-0001-000	\$6,500.00	\$6,222.25	\$277.75	34
2009	UPS (3) for Server Room	340-0001-000	\$4,000.00		\$4,000.00	38
2009	VNC License	340-0001-000	\$1,500.00		\$1,500.00	40
2009	ArcPad Software (GIS software for handhelds)	340-0001-000	\$1,500.00	\$1,795.68	-\$295.68	42
2009	Visual Asset Management Software (tracking IT Assets)	340-0001-000	\$2,000.00	\$1,798.80	\$201.20	44
2009	Fire Alarm Replacement @ ORPPS 1 & 2	340-0001-000	\$15,000.00		\$15,000.00	46
2009	Digital Camera (Eng)	340-0001-000	\$200.00		\$200.00	48
2009	Visioneer Scanner (Eng)	340-0001-000	\$1,000.00		\$1,000.00	50
09-29	Convert to ESRI GeoDatabase (AMP) Priority (Original 217,500) (2010 Mus	340-0001-000	\$115,000.00	\$24,444.33	\$90,555.67	56
<b>HR/Security/Safety/ IT Department Sub-total</b>		<b>\$324,800.00</b>	<b>\$64,247.73</b>	<b>\$236,107.94</b>		
<b>CUSTOMER SERVICE</b>						
<b>Billing</b>						
<b>2008</b>						
2007	Harris eCare Web-Based Account View / Payment	340-0001-000	\$5,000.00		\$5,000.00	07-60
2007	Software Update Package to CIS ( Version III )	340-0001-000	\$60,000.00		\$60,000.00	07-64
2008	Relocate Dropbox Aqua		\$1,000.00		\$1,000.00	70
<b>2009</b>						
2009	Awning over side employee entrance door	184-0305-000	\$1,000.00		\$1,000.00	72
2009	New Garage Door Bottling smaller door	184-0305-000	\$15,000.00		\$15,000.00	74
2009	4 Additional Work Stations (walls, desks, chairs)	184-0305-000	\$25,000.00		\$25,000.00	76
2009	Wall demolition & construction	184-0305-000	\$10,000.00		\$10,000.00	78
<b>Billing Sub-Total</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>Total Billing</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>CS - Field Services</b>						
<b>2008</b>						
2008	Route Smart Software - Monthly Billing Capability	340-0001-000	\$100,000.00		\$100,000.00	08-55
<b>2009</b>						
2009	Pickup Mid-Size (Replaces 125, F-250)	341-0001-000	\$25,000.00		\$25,000.00	80
2009	Laptop GPS / mCare	340-0001-000	\$45,000.00		\$45,000.00	82
2009	Handheld Orion Collection Units (4)	340-0001-000	\$22,000.00		\$22,000.00	84
2009	???		\$22,000.00		\$22,000.00	86
<b>Sub-Total 2007</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
<b>CS - Field Services &amp; Flushing Sub-Total</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
<b>Meter Shop</b>						
<b>2008</b>						
2006	AMR Develop/Project	334-0001-000	\$17,312.33	\$0.00	\$17,312.33	06-123
2008	Water Meters All Sizes (400,000 orig 220,000 actual)	152-0000-000	\$180,000.00	\$0.00	\$180,000.00	08-65
2008	New Meter Pit @ Riley School	333-0001-000	\$35,000.00	\$1,594.59	\$33,405.41	90
<b>2009</b>						
2009	Meter Pit Childrens Home	333-0001-000	\$35,000.00		\$35,000.00	92
2009	Replacement Meters all sizes	152-0000-000	\$400,000.00	\$16,280.82	\$383,719.18	94
2009	Portable Headphones	346-0001-000	\$3,000.00	\$2,480.00	\$520.00	96
2009	Locators		\$2,000.00		\$2,000.00	98
2009	Coin Accepters Water Haulers (TMTP)		\$7,500.00		\$7,500.00	100
<b>Meter Shop Sub-Total</b>		<b>\$679,812.33</b>	<b>\$20,355.41</b>	<b>\$659,456.92</b>		
<b>Customer Service Department Sub-Total</b>		<b>\$1,010,812.33</b>	<b>\$20,355.41</b>	<b>\$990,456.92</b>		
<b>DISTRIBUTION</b>						
<b>Mainline Improvement</b>						

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>2008</b>						
2008	3 Mile Road & Gibson Road WME Wilder (50' Rule)	184-0609	\$442,297.00	\$173,847.79	\$268,449.21	07-105	
2008	Water Fill Station @ Piner - Ky.14 & 17	184-0510	\$9,770.32	\$5,742.78	\$4,027.54	08-75	
	<b>2009</b>						
2009	50' Extension Fund		\$20,000.00		\$20,000.00	110	
2009	City Street Projects		\$25,000.00		\$25,000.00	120	
	<b>Mainline Improvement Sub-Total</b>		<b>\$497,067.32</b>	<b>\$179,590.57</b>	<b>\$317,476.75</b>		
	<b>2008</b>						
2008	Engineering Service for KDOT Projects (Upcoming)						
5/15/2008	Un-allocated						
5/15/2008	KDOT - Ky-16 (Taylor Mill Road) Phase I (Budget \$91,695)	184-0234	\$65,470.00	\$17,632.50	\$47,837.50	08-81B	
2008	KDOT - Ky-16 (Taylor Mill Road) Phase II (Budget \$70,015)	184-0235	\$53,149.00		\$53,149.00	08-81C	
2005	KDOT - Industrial Road WMR	184-0239	\$20,000.00		\$20,000.00	08-83	
2008	KDOT - 12th Street Project (Budget \$41,330)	184-0224	\$17,870.00	\$3,400.00	\$14,470.00	05-170A	
	3 Mile Road and Gibson Road WM Extension - Wilder	184-0609	\$99,452.00		\$99,452.00		
	<b>2009</b>						
2009	Engineering Service for KDOT Projects (Upcoming)						
2009	Un-allocated KDOT		\$50,000.00		\$50,000.00		
	City Street Projects		\$25,000.00		\$25,000.00	132	
	<b>KDOT Engineering Work Sub-Total</b>		<b>\$330,941.00</b>	<b>\$21,032.50</b>	<b>\$309,908.50</b>		
	<b>Water Main Replacement Program</b>						
	<b>Unobligated Water Main Replacement Fund</b>						
	<b>2008</b>						
2008	- West Pike Street WMR	184-0642	\$267,128.42	\$175,707.60	\$91,420.82	08-91A	
2008	- Locust & Silver Ave WMR - Dayton	184-0645	\$0.00		\$0.00	08-91B	
2008	- Lawrence Drive WMR - Ft. Mitchell	184-0646	\$38,749.80	\$28,600.00	\$10,149.80	08-91C	
2008	- Decoursey Pike WMR - Covington	184-0652	\$415,000.00		\$415,000.00	08-91E	
	- Madison Ave - WMR Between 11th & 12th streets - Covington	184-0649	\$104,000.00	\$4,695.70	\$99,304.30	08-91F	
11/10/2008	- Nordman Drive & Overlook WMP	184-0658	\$135,000.00	\$5,373.36	\$129,626.64	08-91G	
11/13/2008	- S Main Ave/Savoy, Highland Heights WMR	184-0659	\$240,000.00	\$9,202.08	\$230,797.92	08-91H	
11/13/2008	- Van Voast & Popular WMR	184-0650	\$30,000.00	\$3,840.00	\$26,160.00	08-91I	
	<b>2009</b>						
2009	2009 Mainline Replacement Program - Un-Assigned City Coordinated		\$500,000.00		\$500,000.00	140	
	<b>Water Main Replacement Sub-Total</b>		<b>\$1,729,878.22</b>	<b>\$227,418.74</b>	<b>\$1,502,459.48</b>		
	<b>2009</b>						
	<b>Distribution Equipment</b>						
2008	Crew Truck 267	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-119	
2008	Crew Truck 263	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-123	
2009	Digital Correlator System		\$45,000.00		\$45,000.00	08-117	
2009	Salt Spreader and Plow	343-0001-000	\$10,000.00	\$7,500.00	\$2,500.00	142	
2009	(4) Post Drive on Lift w/Rolling Jacks - Replacement & Safety Issue		\$17,000.00	\$16,668.00	\$332.00	144	
2009	Skid Steer (Bobcat) - Replacement		\$40,000.00		\$40,000.00	146	
2009	(7) Free Standing Work Lights - Replacement		\$4,000.00	\$3,847.14	\$152.86	148	
2009	Line Locator (Tracer) Replacement		\$3,000.00		\$3,000.00	150	
2009	Light Stand - Large Breaks		\$10,000.00		\$10,000.00	152	
2009	(4) 16" Quickie Saws - Replacements		\$4,000.00	\$4,159.76	-\$159.76	154	
2009	(5) 2" Pumps - Replacements		\$2,000.00	\$1,708.25	\$291.75	156	
2009	(6) Air Spades		\$3,000.00		\$3,000.00	158	
2009	(3) Blow Devices - (Hydroguard)		\$10,000.00		\$10,000.00	160	
2009	Mig Welder - Replacement		\$2,500.00	\$2,025.07	\$474.93	162	7,518
2009	Hammer Drill		\$750.00		\$750.00	164	
2009	(7) 1" Pumps - Replacements		\$3,000.00	\$2,075.15	\$924.85	166	
2009	(5) Locators - Metal Detectors		\$4,000.00		\$4,000.00	168	
2009	Piercing Tool (Mole)		\$3,000.00		\$3,000.00	170	
2009	(3) 3/4"- 1" Tapping Machines - Replacements		\$4,500.00		\$4,500.00	172	
2009	Pickup 3/4 Tom (Replaces 246) Rocky	341-0001-000	\$25,000.00		\$25,000.00	174	
2009	Pickup Small 4x4 (Replaces 201) Don G	341-0001-000	\$20,000.00		\$20,000.00	176	
2009	Crew Truck (Replaces 255) T Messmer	341-0001-000	\$65,000.00		\$65,000.00	178	
2009	Pickup 3/4 Tom (Replaces 247) J Miller	341-0001-000	\$25,000.00		\$25,000.00	180	
2009	Backhoe (Replaces JD 510 C)	341-0001-000	\$70,000.00		\$70,000.00	182	
2009	Skid Steer (Replaces Peugeot ST)	341-0001-000	\$40,000.00		\$40,000.00	184	
2/9/2009	Souther Campbell Co. Water Tower	184-0416-000	\$295,534.56	\$455.67	\$295,078.89	185	
	Capitalized Labor - Service Lines		\$60,000.00		\$60,000.00	186	
	<b>Distribution Equipment Sub-Total</b>		<b>\$896,284.56</b>	<b>\$157,595.04</b>	<b>\$738,689.52</b>		
	<b>ENGINEERING</b>						
	<b>Capital Purchases</b>						
	<b>2008</b>						
2009	Asset Mgt Plan Update Phase II	162-0007-000	\$50,000.00	\$4,745.23	\$45,254.77	07-196	
	<b>2009</b>						
2009	Pipe Locator - Metrotech 9860	340-0001-000	\$6,000.00		\$6,000.00	190	
2009	Capitalized Labor - 2009 184 Projects		\$240,000.00		\$240,000.00	192	
	<b>Engineering Sub-Total</b>		<b>\$296,000.00</b>	<b>\$4,745.23</b>	<b>\$291,254.77</b>		
	<b>Distribution/Engineering Department Total</b>		<b>\$3,750,171.10</b>	<b>\$590,382.08</b>	<b>\$3,159,789.02</b>		

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>Water Quality &amp; Production</b>						
	<b>Operations</b>						
	<b>2009</b>						
2009	Replacement of operator's WQ analyzers		\$10,000.00		\$10,000.00	200	
2009	2 SCADA view nodes		\$12,000.00		\$12,000.00	202	
2009	Sludge Polymer makeup system		\$85,000.00	\$2,910.19	\$82,089.81	204	
2009	Pickup 4x4 (small) (Replaces 414 S-10)	341-0001-000	\$20,000.00		\$20,000.00	206	
2009	Pickup (small) (Replaces 405 S-10)	341-0001-000	\$20,000.00		\$20,000.00	208	
	<b>Water Quality &amp; Production Sub-total</b>		<b>\$147,000.00</b>	<b>\$2,910.19</b>	<b>\$144,089.81</b>		
	<b>LABORATORY</b>						
	<b>2009</b>						
2009	Water jacketed incubator		\$9,000.00		\$9,000.00	210	
	<b>Laboratory Sub-Total</b>		<b>\$9,000.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>		
	<b>MAINTENANCE</b>						
	<b>2009</b>						
2008	Pump Control Valve	311-0003-000	\$37,000.00		\$37,000.00	08-183	
2009	Roof replacement at FTTP		\$120,000.00		\$120,000.00	220	
2009	Trailer Mounted Portable generator :: See Note 1		\$115,000.00	\$172,426.95	-\$57,426.95	222	
2009	Valves for ORPS 2 and TMTP		\$90,000.00		\$90,000.00	224	
2009	Diversion line TMTP		\$100,000.00		\$100,000.00	226	
2009	Replace security camera systems at FTTP , LRPS		\$20,000.00	\$6,796.45	\$13,203.55	228	
2009	Replace fire alarm panels		\$20,000.00	\$7,263.00	\$12,737.00	230	
2009	Replace HMI and distribution SCADA panel	339-0001-000	\$95,000.00	\$67,406.18	\$27,593.82	232	7,416
2009	Replace flow meters at Bromley, Dudley, WQ analyzers at FTTP and TMTP		\$45,000.00		\$45,000.00	234	
2009	Replace vehicle 407	341-0001-000	\$25,000.00		\$25,000.00	236	
2009	Utility vehicle		\$10,000.00	\$10,036.24	-\$36.24	238	7,415
2009	HVAC repair at lab		\$75,000.00	\$3,125.00	\$71,875.00	240	
2009	Replace hypo pumps at Bristow, Bromley and West Covington		\$5,000.00		\$5,000.00	242	
2009	Dudley vortex suppressor and soft start transformer (AMP)		\$70,000.00		\$70,000.00	244	
2009	Vibration analysis equipment		\$25,000.00		\$25,000.00	246	
2009	Tank Painting and Inspections (AMP)		\$665,000.00		\$665,000.00	248	
2008	South Campbell County Water Tower	184-0416-000	\$295,534.56	\$301,628.67	-\$6,094.11	08-185	
3/9/2009	115V Rotomold Cabinet Autosampler	320-0001-000	\$5,609.00		\$5,609.00	250	
	<b>Maintenance Sub-Total</b>		<b>\$1,818,143.56</b>	<b>\$568,682.49</b>	<b>\$1,249,461.07</b>		
	<b>Water Quality &amp; Production Department Sub-Total</b>		<b>\$1,974,143.56</b>	<b>\$571,592.68</b>	<b>\$1,402,550.88</b>		
	<b>TOTAL of Departments</b>		<b>\$7,174,926.99</b>	<b>\$1,246,909.59</b>	<b>\$5,903,573.07</b>		



NKWD April 30 2009 Water Loss Summary												April 2009		
	2007	2007	2007	2007	2007	2007	2007	2007	2007	2007	2008	2008	2008	2008
	April	May	Jun	July	August	September	October	November	December	January	February	March	April	
Produced 000's	10,273,873	10,446,738	10,654,702	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	
Purchased 000's														
	10,273,873	10,446,738	10,654,702	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	
Sold 000's	8,316,542	8,327,575	8,361,610	8,435,079	8,496,815	8,508,490	8,646,095	8,766,570	9,237,650	9,273,982	9,289,383	9,264,175	9,264,175	
Loss 000'	1,957,332	2,119,163	2,293,092	2,277,722	2,448,489	2,733,825	2,693,583	2,586,103	2,111,164	2,105,486	2,052,374	2,028,535	2,016,397	
% of Water Loss	19.1%	20.3%	21.5%	21.3%	22.4%	24.3%	23.8%	22.8%	18.6%	18.5%	18.1%	18.0%	17.9%	
% of Water Sold	80.9%	79.7%	78.5%	78.7%	77.6%	75.7%	76.2%	77.2%	81.4%	81.5%	81.9%	82.0%	82.1%	
Accounted For Loss 000's	586,162.7	596,629.4	601,013.0	619,650.3	597,523.3	604,794.8	629,489.9	740,407.9	761,417.2	755,261.0	752,595.0	752,117.3	688,738.6	
Adjusted Loss 000's	1,371,168.9	1,522,533.5	1,692,078.6	1,658,071.5	1,850,965.7	2,129,030.2	2,064,093.3	1,845,695.1	1,349,746.4	1,350,224.7	1,299,779.0	1,276,417.7	1,327,658.4	
% of Water Loss	13.35%	14.57%	15.88%	15.48%	16.91%	18.94%	18.20%	16.26%	11.89%	11.87%	11.46%	11.30%	11.77%	
	2008	2008	2008	2008	2008	2008	2008	2008	2008	2009	2009	2009	2009	
	April	May	June	July	August	September	October	November	December	January	February	March	April	
	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	
<b>TOTAL</b>	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	
Sold 000's	9,264,175	9,498,223	9,218,903	9,145,550	9,097,042	9,157,720	9,110,265	9,029,462	8,612,086	8,657,500	8,657,044	8,574,358	8,633,484	
Loss 000's	2,016,397	1,588,386	1,708,818	1,789,366	1,664,851	1,454,732	1,472,828	1,563,472	2,012,212	2,002,973	2,025,717	2,113,378	2,016,355	
% of Water Loss	17.9%	14.3%	15.6%	16.4%	15.5%	13.7%	13.9%	14.8%	18.9%	18.8%	19.0%	19.8%	18.9%	
% of Water Sold	82.1%	85.7%	84.4%	83.6%	84.5%	86.3%	86.1%	85.2%	81.1%	81.2%	81.0%	80.2%	81.1%	
Accounted For Loss 000's	688,738.6	658,559.0	640,267.7	618,569.5	597,559.0	0.0	573,112.4	543,812.0	609,191.0	610,320.3	605,200.8	618,762.2	597,888.3	
Adjusted Loss 000's	1,327,658.4	929,827.1	1,068,550.3	1,170,796.4	1,067,292.4	1,454,732.0	899,715.6	1,019,660.2	1,403,020.9	1,392,652.8	1,420,516.5	1,494,615.8	1,418,466.2	
% of Water Loss	11.77%	8.39%	9.78%	10.71%	9.92%	13.71%	8.50%	9.63%	13.21%	13.06%	13.30%	13.98%	13.32%	





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>



**June Board Meeting**

**May 2009 Results**

**Financial Statement Snapshot**

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

**Detail**

**Current Period**

	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
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**

	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
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%**



**June Board Meeting  
May 2009 Results**

<b>Debt Service Section 8</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
February 1 Payment	\$6,745,000	\$3,616,099	\$10,361,099
May 1 Payment	\$30,000	\$52,875	\$82,875
June 1 Payment	\$63,796	\$54,406	\$118,202
August 1 Payment	\$0	\$4,155,034	\$4,155,034
November 1 Payment	\$0	\$52,125	\$52,125
December 1 Payment	<u>\$64,753</u>	<u>\$53,369</u>	<u>\$118,122</u>
<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>
Total Income	\$15,796,547	\$42,116,117
Total O&M	\$10,027,755	\$23,924,832
Transfer to Debt Service	\$6,111,110	\$14,925,268
Available for Operating Capital	-\$342,318	\$4,593,298

**Debt Service Coverage  
Section 10**

	<b>Projected YTD 2009</b>	<b>2009 Annual Budget</b>
Coverage Ratio Estimated	1.15	1.21



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

<b>Assets</b>	<b>2009</b>	<b>2008</b>
<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>



**Income and Expense Report Summary  
For the Five Months ending May 31, 2009**

<b>Current Period</b>	<b>May 2009</b>	<b>May 2008</b>	<b>May Budget</b>	<b>Variance Over (Under) %</b>	
Total Income	\$2,690,557	\$3,481,732	\$3,525,893	-23.7%	
Total O&M Expenses	\$1,743,016	\$2,045,206	\$2,147,517	-18.8%	
Transfer to Debt Service	\$1,222,222	\$1,075,206	\$1,222,222	0.0%	
Available for Transfer to Operating Capital	(\$274,681)	\$361,320	\$156,154	-275.9%	
<b>Year to Date</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under) %</b>	<b>2008 Annual Budget</b>
Total Income	\$15,796,547	\$15,537,312	\$17,130,050	-7.8%	\$40,233,672
Total O&M Expenses	\$10,027,755	\$9,507,738	\$9,576,909	4.7%	\$22,737,899
Transfer to Debt Service	\$6,111,110	\$5,376,030	\$6,111,110	0.0%	\$12,902,475
Available for Transfer to Operating Capital	(\$342,318)	\$653,544	\$1,442,031	-123.7%	\$4,593,298



**Income and Expenses Report-Detail  
For the Five Months ending May 31, 2009**

	May 2009	May 2008	May Budget	Variance Over (Under)	YTD 2009	YTD 2008	YTD Budget	Variance Over (Under)
<b>Operating Income</b>								
Water Sales	\$2,524,891	\$3,170,010	\$3,182,596	-20.7%	\$14,711,290	\$13,825,780	\$15,314,165	-3.9%
Forfeited Discounts	\$57,318	\$62,115	\$63,357	-9.5%	\$312,415	\$366,724	\$364,060	-14.2%
Rents from Water Property	\$42,493	\$41,482	\$40,000	6.2%	\$179,452	\$194,845	\$200,000	-10.3%
Other Water Revenues	\$19,830	\$25,165	\$26,000	-23.7%	\$140,070	\$146,375	\$149,713	-6.4%
<b>Total Operating Income</b>	<b>\$2,644,532</b>	<b>\$3,298,772</b>	<b>\$3,311,953</b>	<b>-20.2%</b>	<b>\$15,343,227</b>	<b>\$14,533,724</b>	<b>\$16,027,938</b>	<b>-4.3%</b>
<b>Non Operating Income</b>								
Interest Income	\$6,047	\$123,630	\$143,572	-95.8%	\$223,564	\$761,255	\$855,975	-73.9%
Miscellaneous	\$3,429	\$22,781	\$33,819	-89.9%	\$47,011	\$59,588	\$63,392	-25.8%
<b>Total Non Operating Income</b>	<b>\$9,476</b>	<b>\$146,411</b>	<b>\$177,391</b>	<b>-94.7%</b>	<b>\$270,575</b>	<b>\$820,843</b>	<b>\$919,367</b>	<b>-70.6%</b>
Boone Florence Settlement Transfer	\$36,549	\$36,549	\$36,549	0.0%	\$182,745	\$182,745	\$182,745	0.0%
<b>Total Income</b>	<b>\$2,690,557</b>	<b>\$3,481,732</b>	<b>\$3,525,893</b>	<b>-23.7%</b>	<b>\$15,796,547</b>	<b>\$15,537,312</b>	<b>\$17,130,050</b>	<b>-7.8%</b>
<b>O&amp;M Expenses</b>								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$825,065	\$847,962	\$799,227	3.2%	\$4,331,932	\$3,976,748	\$3,589,476	20.7%
Engineering & Distribution	\$533,034	\$546,992	\$625,806	-14.8%	\$2,684,197	\$2,472,679	\$2,688,760	-0.2%
Customer Service	\$271,513	\$324,767	\$374,361	-27.5%	\$1,524,351	\$1,581,585	\$1,685,480	-9.6%
Administration	\$113,404	\$325,485	\$348,123	-67.4%	\$1,487,275	\$1,476,726	\$1,613,193	-7.8%
<b>Total O&amp;M Expenses</b>	<b>\$1,743,016</b>	<b>\$2,045,206</b>	<b>\$2,147,517</b>	<b>-18.8%</b>	<b>\$10,027,755</b>	<b>\$9,507,738</b>	<b>\$9,576,909</b>	<b>4.7%</b>
Transfer to Debt Service	\$1,222,222	\$1,075,206	\$1,222,222	0.0%	\$6,111,110	\$5,376,030	\$6,111,110	0.0%
<b>Total Expenses</b>	<b>\$2,965,238</b>	<b>\$3,120,412</b>	<b>\$3,369,739</b>	<b>-12.0%</b>	<b>\$16,138,865</b>	<b>\$14,883,768</b>	<b>\$15,688,019</b>	<b>2.9%</b>
<b>Avail. to Transfer to Oper. Capital</b>	<b><u>(\$274,681)</u></b>	<b><u>\$361,320</u></b>	<b><u>\$156,154</u></b>	<b><u>-275.9%</u></b>	<b><u>(\$342,318)</u></b>	<b><u>\$653,544</u></b>	<b><u>\$1,442,031</u></b>	<b><u>-123.7%</u></b>





**Expense Report By Division Actual to Budget  
For the Five Months ending May 31, 2009**

<b>Division</b>	<b>May Actual</b>	<b>May Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$825,065	\$799,227	3.2%	\$4,331,932	\$3,589,476	20.7%	\$8,490,605	Chemicals and power increases
Engineering & Distribution	\$533,034	\$625,806	-14.8%	\$2,684,197	\$2,688,760	-0.2%	\$6,688,809	
Customer Service	\$271,513	\$374,361	-27.5%	\$1,524,351	\$1,685,480	-9.6%	\$3,913,555	
Administration	\$113,404	\$348,123	-67.4%	\$1,487,275	\$1,613,193	-7.8%	\$3,644,930	
<b>Total O&amp;M</b>	<b><u>\$1,743,016</u></b>	<b><u>\$2,147,517</u></b>	<b><u>-18.8%</u></b>	<b><u>\$10,027,755</u></b>	<b><u>\$9,576,909</u></b>	<b><u>4.7%</u></b>	<b><u>\$22,737,899</u></b>	



**Expense Report By Department Actual to Budget  
For the Five Months ending May 31, 2009**

<b>Department</b>	<b>May Actual</b>	<b>May Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Source of Supply</b>								
Licking River Pump Station	\$5,081	\$1,751	190.2%	\$19,219	\$19,184	0.2%	\$65,000	
Ohio River Pump Station #1	\$48,557	\$39,555	22.8%	\$273,179	\$212,346	28.6%	\$630,000	Power increases Fuel Adj etc
Ohio River Pump Station #2	\$5,262	\$3,125	68.4%	\$26,267	\$26,056	0.8%	\$80,000	Power increases Fuel Adj etc
<b>Total Source of Supply</b>	<b>\$58,900</b>	<b>\$44,431</b>	<b>32.6%</b>	<b>\$318,665</b>	<b>\$257,586</b>	<b>23.7%</b>	<b>\$775,000</b>	
<b>Water Quality</b>								
Ft. Thomas Treatment Plant	\$283,112	\$215,095	31.6%	\$1,601,206	\$1,059,944	51.1%	\$2,705,450	Power increases Fuel Adj etc, Chemical prices
Taylor Mill Treatment plant	\$50,738	\$80,542	-37.0%	\$256,577	\$386,373	-33.6%	\$937,350	
Memorial Pky Treatment Plant	\$64,672	\$105,259	-38.6%	\$395,671	\$370,286	6.9%	\$965,400	Power increases Fuel Adj etc, Chemical prices
Laboratory	\$63,916	\$64,496	-0.9%	\$338,952	\$314,080	7.9%	\$873,700	
Instrumentation	\$53,705	\$35,933	49.5%	\$209,990	\$169,223	24.1%	\$456,950	Increased overtime
Sludge	\$17,739	\$6,678	165.6%	\$65,092	\$25,184	158.5%	\$73,000	
<b>Total Water Quality</b>	<b>\$533,882</b>	<b>\$508,003</b>	<b>5.1%</b>	<b>\$2,867,488</b>	<b>\$2,325,090</b>	<b>23.3%</b>	<b>\$6,011,850</b>	
<b>Total Pumping &amp; Storage</b>	<b>\$232,283</b>	<b>\$246,793</b>	<b>-5.9%</b>	<b>\$1,145,779</b>	<b>\$1,006,800</b>	<b>13.8%</b>	<b>\$2,566,650</b>	
<b>Total SOS, WQ, P&amp;S</b>	<b>\$825,065</b>	<b>\$799,227</b>	<b>3.2%</b>	<b>\$4,331,932</b>	<b>\$3,589,476</b>	<b>20.7%</b>	<b>\$9,353,500</b>	



**Expense Report By Department Actual to Budget  
For the Five Months ending May 31, 2009**

<b>Department</b>	<b>May Actual</b>	<b>May Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Engineering &amp; Distribution</b>								
Engineering	\$132,915	\$130,922	1.5%	\$627,566	\$620,500	1.1%	\$1,599,694	
Distribution	\$391,832	\$484,201	-19.1%	\$2,036,312	\$2,017,450	0.9%	\$5,010,719	
Flushing	\$8,287	\$10,683	-22.4%	\$20,319	\$50,810	-60.0%	\$122,500	
<b>Total Engineering &amp; Distr.</b>	<b>\$533,034</b>	<b>\$625,806</b>	<b>-14.8%</b>	<b>\$2,684,197</b>	<b>\$2,688,760</b>	<b>-0.2%</b>	<b>\$6,732,913</b>	
<b>Customer Service</b>								
Field Service	\$78,680	\$93,465	-15.8%	\$354,503	\$393,594	-9.9%	\$934,350	
Meter Shop	\$30,611	\$46,409	-34.0%	\$158,194	\$182,278	-13.2%	\$407,350	
Courier/Maintenance	\$7,337	\$5,333	37.6%	\$32,686	\$26,946	21.3%	\$65,450	
Account Service	\$130,982	\$163,055	-19.7%	\$638,277	\$713,138	-10.5%	\$1,741,850	
Meter Reading	\$24,422	\$26,819	-8.9%	\$119,499	\$129,625	-7.8%	\$323,550	
Other	(\$519)	\$39,280	-101.3%	\$221,192	\$239,899	-7.8%	\$600,000	
<b>Total Customer Service</b>	<b>\$271,513</b>	<b>\$374,361</b>	<b>-27.5%</b>	<b>\$1,524,351</b>	<b>\$1,685,480</b>	<b>-9.6%</b>	<b>\$4,072,550</b>	



**Expense Report By Department Actual to Budget  
For the Five Months ending May 31, 2009**

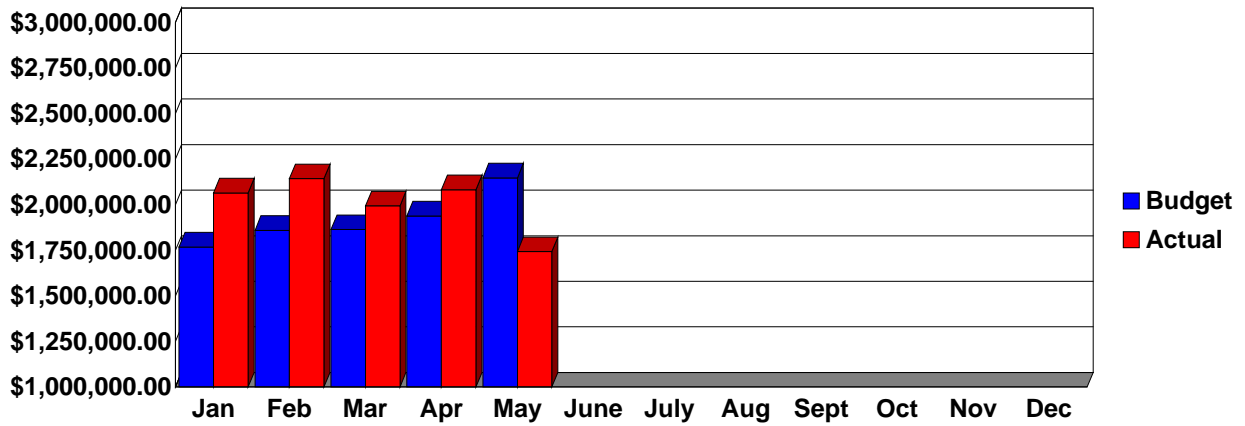
<b>Department</b>	<b>May Actual</b>	<b>May Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Administration</b>								
Executive Management	\$44,306	\$49,320	-10.2%	\$210,527	\$247,260	-14.9%	\$580,350	
Board of Commissioners	\$9,466	\$19,291	-50.9%	\$57,096	\$51,613	10.6%	\$108,800	
Accounting	\$29,577	\$37,567	-21.3%	\$166,591	\$175,620	-5.1%	\$381,864	
H.R.-Information Systems	\$128,282	\$146,813	-12.6%	\$580,646	\$659,614	-12.0%	\$1,622,980	
Other	(\$98,227)	\$95,132	-203.3%	\$472,415	\$479,086	-1.4%	\$1,071,875	Timing of payroll clearing
<b>Total Administration</b>	<b>\$113,404</b>	<b>\$348,123</b>	<b>-67.4%</b>	<b>\$1,487,275</b>	<b>\$1,613,193</b>	<b>-7.8%</b>	<b>\$3,765,869</b>	
<b>Total O&amp;M</b>	<b>\$1,743,016</b>	<b>\$2,147,517</b>	<b>-18.8%</b>	<b>\$10,027,755</b>	<b>\$9,576,909</b>	<b>4.7%</b>	<b>\$23,924,832</b>	



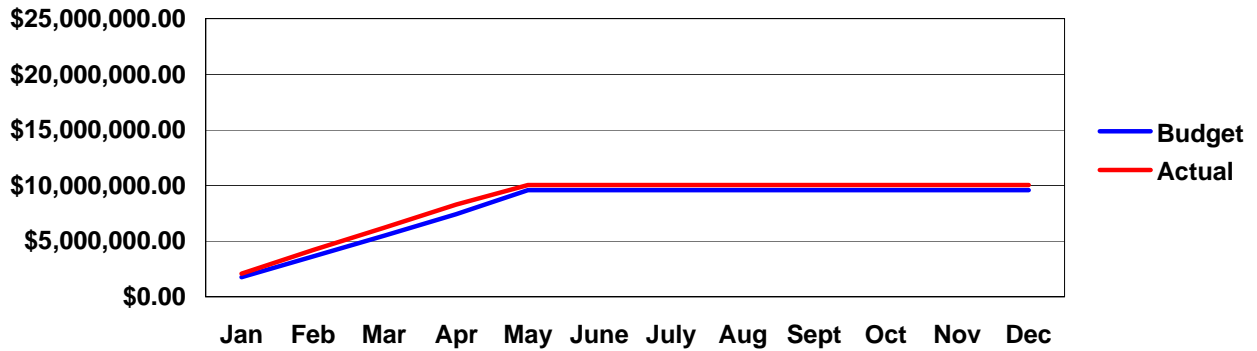
**Expense Report By Account Actual to Budget  
For the Five Months ending May 31, 2009**

<b>Account</b>	<b>May Actual</b>	<b>May Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$593,953	\$776,126	-23.5%	\$3,524,718	\$3,598,860	-2.1%	Payroll timing
Employee Pensions & Benefits	\$301,242	\$356,448	-15.5%	\$1,386,714	\$1,529,800	-9.4%	
Taxes Other Than Income Taxes	\$53,866	\$61,481	-12.4%	\$253,293	\$281,241	-9.9%	
Purchased Power	\$196,986	\$168,565	16.9%	\$1,110,866	\$875,918	26.8%	Fuel adjustment and rate increases
Chemicals	\$128,858	\$91,546	40.8%	\$864,413	\$505,418	71.0%	Prices continue to rise although more slowly
Materials & Supplies	\$159,480	\$261,740	-39.1%	\$849,269	\$772,327	10.0%	Four 36" main breaks first three months
Contractual Services	\$207,334	\$276,424	-25.0%	\$1,334,120	\$1,175,418	13.5%	Breaks, sludge, blowoffs, legal
Transportation	\$48,268	\$44,706	8.0%	\$182,860	\$219,652	-16.8%	Fuel price 2009 significantly lower
Insurance	\$33,670	\$53,908	-37.5%	\$202,169	\$290,692	-30.5%	Reduction in premium s
Advertising	\$1,967	\$583	237.4%	\$14,993	\$10,041	49.3%	Increase in bidding and proposals
Bad Debt Expense	(\$3,601)	\$34,960	-110.3%	\$205,353	\$220,598	-6.9%	
Miscellaneous	\$5,553	\$6,014	-7.7%	\$21,787	\$21,861	-0.3%	
Regulatory Commission Assessment	\$15,440	\$15,016	2.8%	\$77,200	\$75,083	2.8%	
<b>Total O&amp;M Expenses</b>	<b><u>\$1,743,016</u></b>	<b><u>\$2,147,517</u></b>	<b><u>-18.8%</u></b>	<b><u>\$10,027,755</u></b>	<b><u>\$9,576,909</u></b>	<b><u>4.7%</u></b>	

## NKWD O&M Monthly Comparison 2009 Budget to Actual



## NKWD O&M YTD Trending 2009 - Budget To Actual

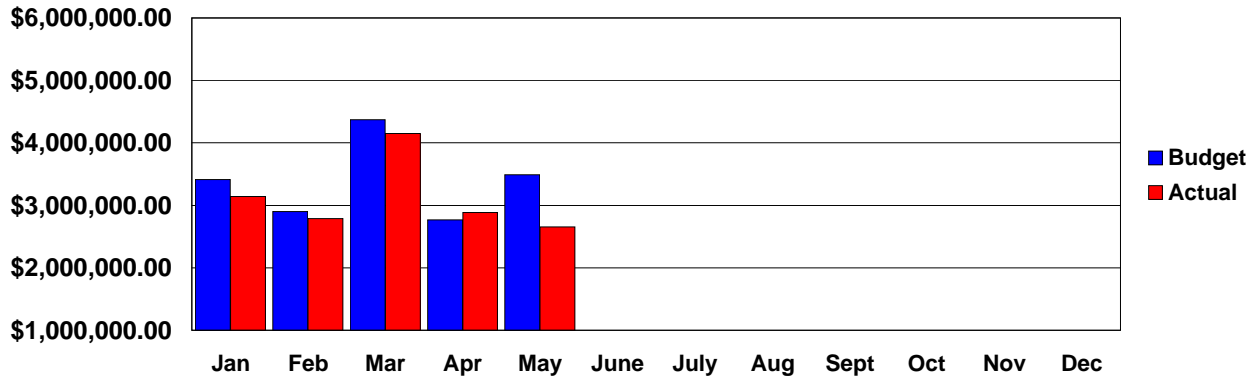




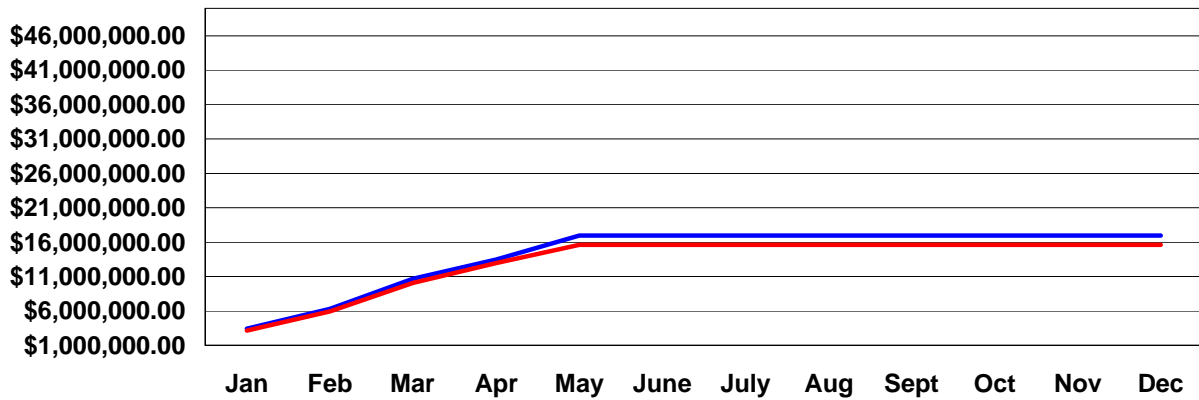
**Income Report Actual to Projected  
For the Five Months ending May 31, 2009**

<b>Description</b>	<b>May Actual</b>	<b>May Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Water Sales	\$2,524,891	\$3,182,596	-20.7%	\$14,711,290	\$15,314,165	-3.9%	Wet & Cool weather, Billing Cycle timing
Forfeited Discounts	\$57,318	\$63,357	-9.5%	\$312,415	\$364,060	-14.2%	New penalty procedure
Rents from Water Property	\$42,493	\$40,000	6.2%	\$179,452	\$200,000	-10.3%	Timing of receipts and recording of income
Other Water Revenues	\$19,830	\$26,000	-23.7%	\$140,070	\$149,713	-6.4%	
<b>Total Operating Revenues</b>	<b>\$2,644,532</b>	<b>\$3,311,953</b>	<b>-20.2%</b>	<b>\$15,343,227</b>	<b>\$16,027,938</b>	<b>-4.3%</b>	
<b>Non Operating Income</b>							
Interest Income	\$6,047	\$143,572	-95.8%	\$223,564	\$855,975	-73.9%	Fed fund rate at historic low, accrual correction
Miscellaneous	\$3,429	\$33,819	-89.9%	\$47,011	\$63,392	-25.8%	
<b>Total Non Operating Income</b>	<b>\$9,476</b>	<b>\$177,391</b>	<b>-94.7%</b>	<b>\$270,575</b>	<b>\$919,367</b>	<b>-70.6%</b>	
<b>Total Income</b>	<b>\$2,654,008</b>	<b>\$3,489,344</b>	<b>-23.9%</b>	<b>\$15,613,802</b>	<b>\$16,947,305</b>	<b>-7.9%</b>	

**NKWD**  
**Revenue by Month 2009 - Budget to Actual**



**NKWD**  
**Revenue Trending 2009 - Budget To Actual**







**Expense Report By Division Actual to Actual  
For the Five Months ending May 31, 2009**

Division	May 2009	May 2008	Variance Over (Under)	YTD 2009	YTD 2008	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$825,065	\$847,962	-2.7%	\$4,331,932	\$3,976,748	8.9%	Higher Electric & Chemical costs
Engineering & Distribution	\$533,034	\$546,992	-2.6%	\$2,684,197	\$2,472,679	8.6%	Main Repairs especially 4 36"
Customer Service	\$271,513	\$324,767	-16.4%	\$1,524,351	\$1,581,585	-3.6%	
Administration	\$113,404	\$325,485	-65.2%	\$1,487,275	\$1,476,726	0.7%	Legal expenses, cross connection
<b>Total O&amp;M</b>	<b><u>\$1,743,016</u></b>	<b><u>\$2,045,206</u></b>	<b><u>-14.8%</u></b>	<b><u>\$10,027,755</u></b>	<b><u>\$9,507,738</u></b>	<b><u>5.5%</u></b>	

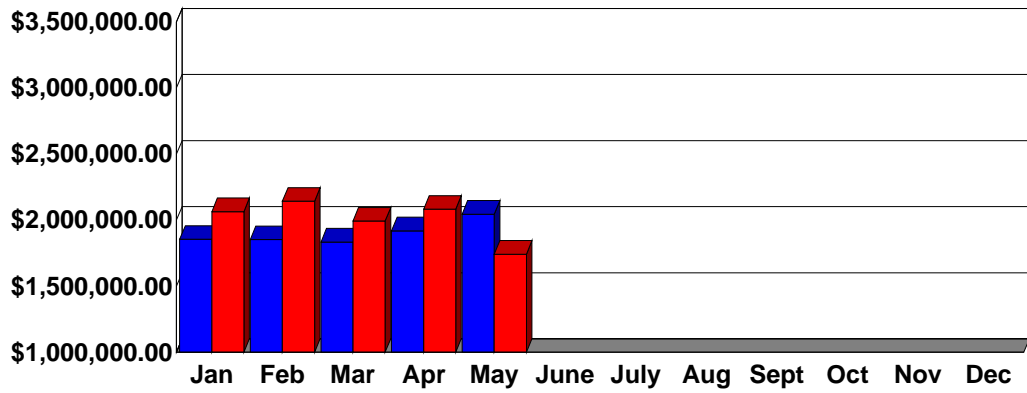


**Expense Report By Account Actual to Actual  
For the Five Months ending May 31, 2009**

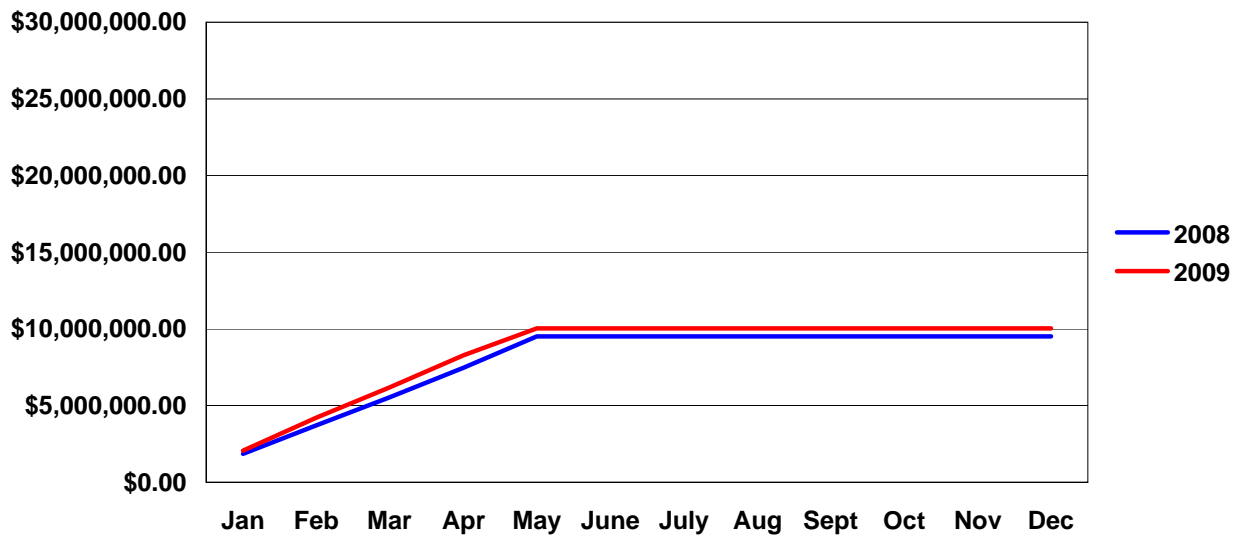
<b>Account</b>	<b>May 2009</b>	<b>May 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$593,953	\$769,885	-22.9%	\$3,524,718	\$3,553,653	-0.8%	
Employee Pensions & Benefits	\$301,242	\$348,399	-13.5%	\$1,386,714	\$1,462,313	-5.2%	
Taxes Other Than Income Taxes	\$53,866	\$53,653	0.4%	\$253,293	\$253,779	-0.2%	
Purchased Power	\$196,986	\$190,684	3.3%	\$1,110,866	\$1,006,278	10.4%	Fuel adjustment and rate increases
Chemicals	\$128,858	\$102,423	25.8%	\$864,413	\$569,277	51.8%	Prices rise but appear to be slowing
Materials & Supplies	\$159,480	\$168,021	-5.1%	\$849,269	\$702,938	20.8%	Four 36" breaks in first three months
Contractual Services	\$207,334	\$283,726	-26.9%	\$1,334,120	\$1,150,391	16.0%	Blowoff charges, sludge removal, 36" breaks, legal
Transportation	\$48,268	\$46,567	3.7%	\$182,860	\$204,071	-10.4%	Fuel prices lower in 2009
Insurance	\$33,670	\$53,685	-37.3%	\$202,169	\$268,508	-24.7%	Reduction in Insurance premiums
Advertising	\$1,967	\$795	147.4%	\$14,993	\$13,698	9.5%	
Bad Debt Expense	(\$3,601)	\$5,436	-166.2%	\$205,353	\$208,886	-1.7%	
Miscellaneous	\$5,553	\$6,864	-19.1%	\$21,787	\$38,601	-43.6%	
Regulatory Commission Assessment	\$15,440	\$15,068	2.5%	\$77,200	\$75,345	2.5%	
<b>Total O&amp;M Expenses</b>	<b><u>\$1,743,016</u></b>	<b><u>\$2,045,206</u></b>	<b><u>-14.8%</u></b>	<b><u>\$10,027,755</u></b>	<b><u>\$9,507,738</u></b>	<b><u>5.5%</u></b>	

### NKWD O&M Monthly Comparison 2009 Actual to Actual

■ Actual 2008  
■ Actual 2009



### NKWD O&M YTD Trending 2009 - Actual to Actual

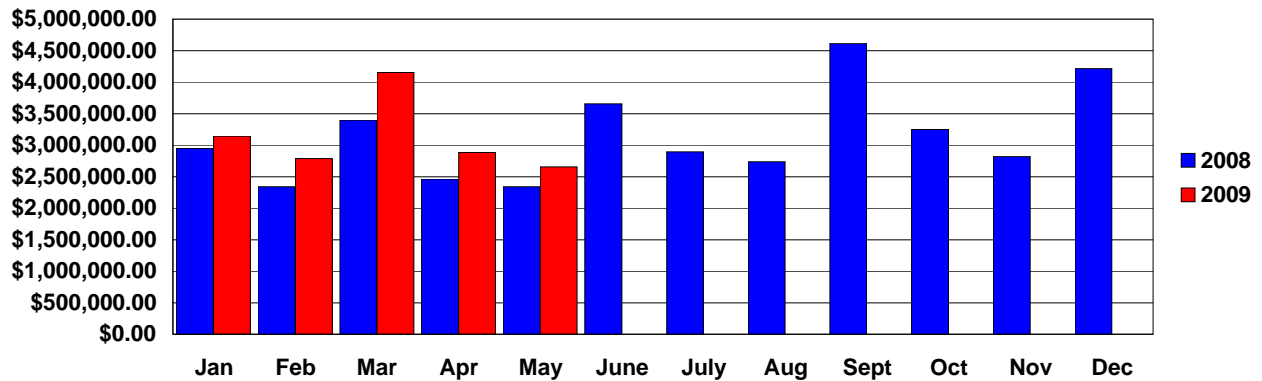




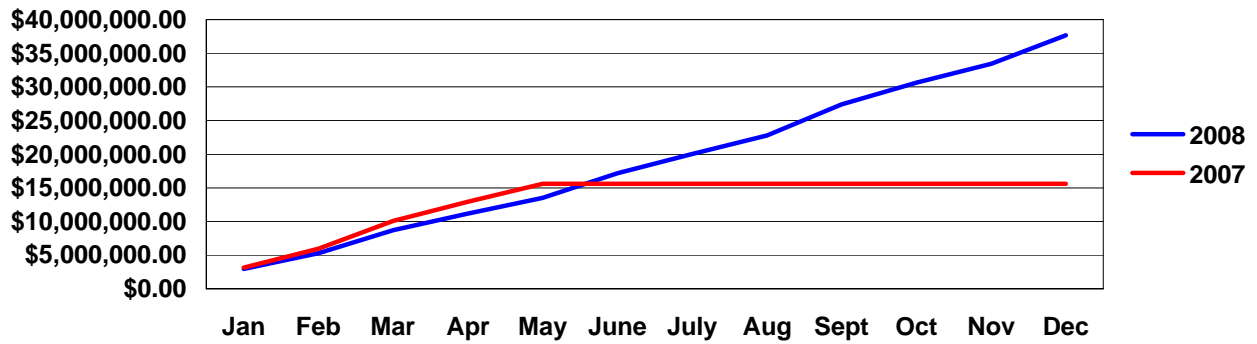
**Income Report Actual to Actual  
For the Five Months ending May 31, 2009**

<b>Description</b>	<b>May 2009</b>	<b>May 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Water Sales	\$2,524,891	\$3,170,010	-20.4%	\$14,711,290	\$13,825,780	6.4%	Wet cool weather and billing cycle timing
Forfeited Discounts	\$57,318	\$62,115	-7.7%	\$312,415	\$366,724	-14.8%	New penalty procedure
Rents from Water Property	\$42,493	\$41,482	2.4%	\$179,452	\$194,845	-7.9%	Timing issues
Other Water Revenues	\$19,830	\$25,165	-21.2%	\$140,070	\$146,375	-4.3%	
<b>Total Operating Revenues</b>	<b>\$2,644,532</b>	<b>\$3,298,772</b>	<b>-19.8%</b>	<b>\$15,343,227</b>	<b>\$14,533,724</b>	<b>5.6%</b>	
<b>Non Operating Income</b>							
Interest Income	\$6,047	\$123,630	-95.1%	\$223,564	\$761,255	-70.6%	Fed Fund rate at historic low, accrual correction
Miscellaneous	\$3,429	\$22,781	-84.9%#	\$47,011	\$59,588	-21.1%	
<b>Total Non Operating Income</b>	<b>\$9,476</b>	<b>\$146,411</b>	<b>-93.5%</b>	<b>\$270,575</b>	<b>\$820,843</b>	<b>-67.0%</b>	
<b>Total Income</b>	<b><u>\$2,654,008</u></b>	<b><u>\$3,445,183</u></b>	<b><u>-23.0%</u></b>	<b><u>\$15,613,802</u></b>	<b><u>\$15,354,567</u></b>	<b><u>1.7%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Actual to Actual**



**NKWD**  
**Revenue Trending 2009 - Actual to Actual**





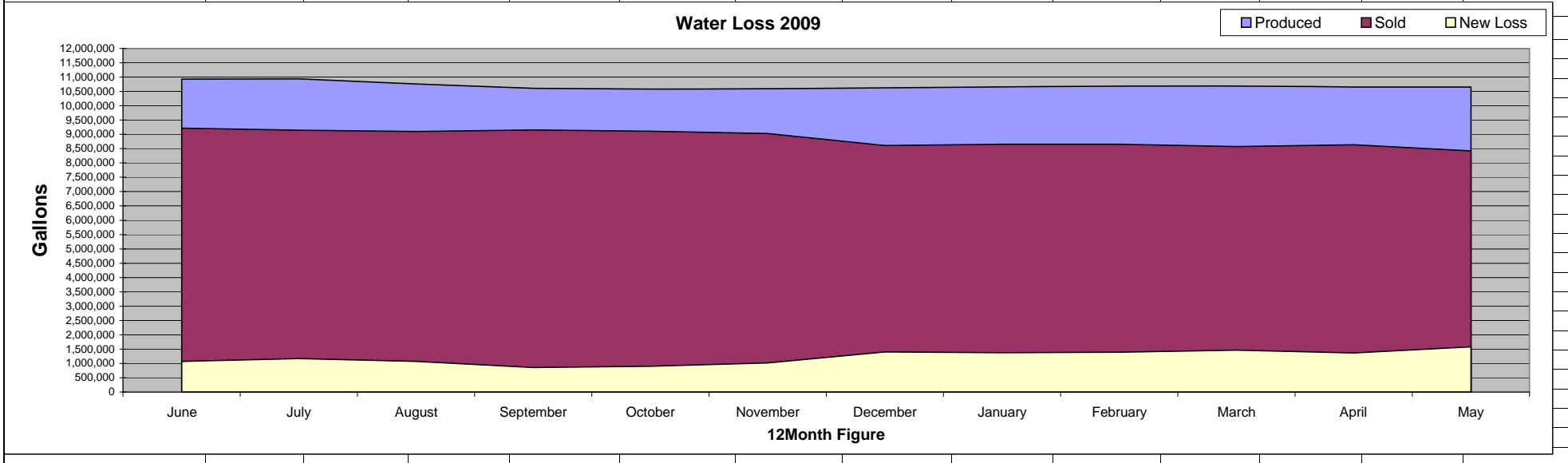
Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
<b>Administrative Dept./Finance Dept</b>						
<b>2009</b>						
Software Updates	340-0001-000	\$10,000.00		\$10,000.00	2	
Office Equipment	340-0001-000	\$5,000.00	\$331.69	\$4,668.31	4	See List
Purchase of Property - Grand Avenue - Latonia	303-0002-000	\$2,000.00	\$2,000.00	\$0.00	6	
Contingences - CEO's		\$95,900.00		\$95,900.00	8	
- Trimble 2008 Geoexplorer XT & Software	340-0001-000	\$4,100.00	\$4,076.00	\$24.00	8A	
		<b>\$117,000.00</b>	<b>\$6,407.69</b>	<b>\$110,592.31</b>		
<b>Administration Department Sub-Total</b>		<b>\$117,000.00</b>	<b>\$6,407.69</b>	<b>\$110,592.31</b>		
<b>HR/Security/Safety &amp; IT</b>						
<b>INFO SYSTEMS</b>						
<b>2009</b>						
2009 PC Hardware Replacement Program	340-0001-000	\$100,000.00	\$35,230.67	\$64,769.33	20	
2009 PC Unscheduled Requirements (Potential New Employees)	340-0001-000	\$15,000.00	\$2,073.54	\$12,926.46	22	
2009 Windows Server 2008 Software (2)	340-0001-000	\$1,100.00	\$536.00	\$564.00	24	
2009 Scanner (to replace Fujitsu)	340-0001-000	\$20,000.00	\$16,247.00	\$3,753.00	26	
2009 Server & SQL license for Web Report Software	340-0001-000	\$12,000.00	\$8,641.65	\$3,358.35	28	
2009 FrankeNAS Continuous Data Protection Storage System	340-0001-000	\$20,000.00		\$20,000.00	30	
2009 Idealstore CDP Software	340-0001-000	\$10,000.00		\$10,000.00	32	
2009 Design Jet Plotters --- Engineering/IT	340-0001-000	\$6,500.00	\$6,222.25	\$277.75	34	
2009 UPS (3) for Server Room	340-0001-000	\$4,000.00		\$4,000.00	38	
2009 VNC License	340-0001-000	\$1,500.00		\$1,500.00	40	
2009 ArcPad Software (GIS software for handhelds)	340-0001-000	\$1,500.00	\$1,795.68	-\$295.68	42	
2009 Visual Asset Management Software (tracking IT Assets)	340-0001-000	\$2,000.00	\$1,798.80	\$201.20	44	
2009 Fire Alarm Replacement @ ORPPS 1 & 2	340-0001-000	\$15,000.00	\$1,800.00	\$13,200.00	46	
2009 Digital Camera (Eng)	340-0001-000	\$200.00		\$200.00	48	
2009 Visioneer Scanner (Eng)	340-0001-000	\$1,000.00		\$1,000.00	50	
09-29 Convert to ESRI GeoDatabase (AMP) Priority (Original 217,500) (2010 Mus	340-0001-000	\$115,000.00	\$26,312.51	\$88,687.49	56	
<b>HR/Security/Safety/ IT Department Sub-total</b>		<b>\$324,800.00</b>	<b>\$74,345.59</b>	<b>\$224,141.90</b>		
<b>CUSTOMER SERVICE</b>						
<b>Billing</b>						
<b>2008</b>						
2007 Harris eCare Web-Based Account View / Payment	340-0001-000	\$5,000.00		\$5,000.00	07-60	
2007 Software Update Package to CIS ( Version III )	340-0001-000	\$60,000.00		\$60,000.00	07-64	
2008 Relocate Dropbox Aqua		\$1,000.00		\$1,000.00	70	
<b>2009</b>						
2009 Awning over side employee entrance door	184-0305-000	\$1,000.00		\$1,000.00	72	
2009 New Garage Door Bottling smaller door	184-0305-000	\$15,000.00		\$15,000.00	74	
2009 4 Additional Work Stations (walls, desks, chairs)	184-0305-000	\$25,000.00		\$25,000.00	76	
2009 Wall demolition & construction	184-0305-000	\$10,000.00		\$10,000.00	78	
<b>Billing Sub-Total</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>Total Billing</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>CS - Field Services</b>						
<b>2008</b>						
2008 Route Smart Software - Monthly Billing Capability	340-0001-000	\$100,000.00		\$100,000.00	08-55	
<b>2009</b>						
2009 Pickup Mid-Size (Replaces 125, F-250)	341-0001-000	\$25,000.00		\$25,000.00	80	
2009 Laptop GPS / mCare	340-0001-000	\$45,000.00		\$45,000.00	82	
2009 Handheld Orion Collection Units (4)	340-0001-000	\$22,000.00		\$22,000.00	84	7466,,67,68,69
2009 ???		\$22,000.00		\$22,000.00	86	
<b>Sub-Total 2007</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
<b>CS - Field Services &amp; Flushing Sub-Total</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
<b>Meter Shop</b>						
<b>2008</b>						
2006 AMR Develop/Project	334-0001-000	\$17,312.33	\$0.00	\$17,312.33	06-123	
2008 Water Meters All Sizes (400,000 orig 220,000 actual)	152-0000-000	\$180,000.00	\$0.00	\$180,000.00	08-65	
2008 New Meter Pit @ Riley School	333-0001-000	\$35,000.00	\$1,594.59	\$33,405.41	90	
<b>2009</b>						
2009 Meter Pit Childrens Home	333-0001-000	\$35,000.00		\$35,000.00	92	
2009 Replacement Meters all sizes	152-0000-000	\$400,000.00	\$16,280.82	\$383,719.18	94	
2009 Portable Headphones	346-0001-000	\$3,000.00	\$2,480.00	\$520.00	96	
2009 Locators		\$2,000.00		\$2,000.00	98	
2009 Coin Accepters Water Haulers (TMTP)		\$7,500.00		\$7,500.00	100	
6/11/2020 FH Meter 8"	333-0001-000	\$7,600.00		\$7,600.00	102	
<b>Meter Shop Sub-Total</b>		<b>\$687,412.33</b>	<b>\$20,355.41</b>	<b>\$667,056.92</b>		
<b>Customer Service Department Sub-Total</b>		<b>\$1,018,412.33</b>	<b>\$20,355.41</b>	<b>\$998,056.92</b>		

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>DISTRIBUTION</b>						
	<b>Mainline Improvement</b>						
	<b>2008</b>						
2008	3 Mile Road & Gibson Road WME Wilder (50' Rule)	184-0609	\$442,297.00	\$228,083.74	\$214,213.26	07-105	
2008	Water Fill Station @ Piner - Ky.14 & 17	184-0510	\$9,770.32	\$5,742.78	\$4,027.54	08-75	
	<b>2009</b>						
2009	50' Extension Fund		\$20,000.00	\$2,269.76	\$17,730.24	110	
2009	City Street Projects		\$25,000.00		\$25,000.00	120	
	<b>Mainline Improvement Sub-Total</b>		<b>\$497,067.32</b>	<b>\$236,096.28</b>	<b>\$260,971.04</b>		
	<b>2008</b>						
2008	Engineering Service for KDOT Projects (Upcoming)						
5/15/2008	Un-allocated						
5/15/2008	KDOT - Ky-16 (Taylor Mill Road) Phase I (Budget \$91,695)	184-0234	\$65,470.00	\$28,742.50	\$36,727.50	08-81B	
2008	KDOT - Ky-16 (Taylor Mill Road) Phase II (Budget \$70,015)	184-0235	\$53,149.00		\$53,149.00	08-81C	
2005	KDOT - Industrial Road WMR	184-0239	\$20,000.00		\$20,000.00	08-83	
2008	KDOT - 12th Street Project (Budget \$41,330)	184-0224	\$17,870.00	\$3,400.00	\$14,470.00	05-170A	
	3 Mile Road and Gibson Road WM Extension - Wilder	184-0609	\$99,452.00		\$99,452.00		
	<b>2009</b>						
2009	Engineering Service for KDOT Projects (Upcoming)						
2009	Un-allocated KDOT		\$50,000.00		\$50,000.00		
5/21/2009	South Fort Thomas Ave Street Projects	184-0668-000	\$25,000.00		\$25,000.00	132	
	<b>KDOT Engineering Work Sub-Total</b>		<b>\$330,941.00</b>	<b>\$32,142.50</b>	<b>\$298,798.50</b>		
	<b>Water Main Replacement Program</b>						
	<b>Unobligated Water Main Replacement Fund</b>						
	<b>2008</b>						
2008	- West Pike Street WMR	184-0642	\$267,128.42	\$175,707.60	\$91,420.82	08-91A	
2008	- Locust & Silver Ave WMR - Dayton	184-0645	\$0.00		\$0.00	08-91B	
2008	- Lawrence Drive WMR - Ft. Mitchell	184-0646	\$38,749.80	\$28,600.00	\$10,149.80	08-91C	
2008	- Decoursey Pike WMR - Covington	184-0652	\$415,000.00		\$415,000.00	08-91E	
	- Madison Ave - WMR Between 11th & 12th streets - Covington	184-0649	\$104,000.00	\$4,695.70	\$99,304.30	08-91F	
11/10/2008	- Nordman Drive & Overlook WMP	184-0658	\$135,000.00	\$5,373.36	\$129,626.64	08-91G	
11/13/2008	- S Main Ave/Savoy, Highland Heights WMR	184-0659	\$240,000.00	\$9,595.40	\$230,404.60	08-91H	
11/13/2008	- Van Voast & Popular WMR	184-0650	\$30,000.00	\$3,840.00	\$26,160.00	08-91I	
	<b>2009</b>						
2009	2009 Mainline Replacement Program - Un-Assigned City Coordinated		\$500,000.00		\$500,000.00	140	
	<b>Water Main Replacement Sub-Total</b>		<b>\$1,729,878.22</b>	<b>\$227,812.06</b>	<b>\$1,502,066.16</b>		
	<b>2009</b>						
	<b>Distribution Equipment</b>						
2008	Crew Truck 267	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-119	
2008	Crew Truck 263	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-123	
2009	Digital Correlator System		\$45,000.00		\$45,000.00	08-117	
2009	Salt Spreader and Plow	343-0001-000	\$10,000.00	\$7,500.00	\$2,500.00	142	
2009	(4) Post Drive on Lift w/Rolling Jacks - Replacement & Safety Issue		\$17,000.00	\$16,668.00	\$332.00	144	
2009	Skid Steer (Bobcat) - Replacement		\$40,000.00		\$40,000.00	146	
2009	(7) Free Standing Work Lights - Replacement		\$4,000.00	\$3,847.14	\$152.86	148	
2009	Line Locator (Tracer) Replacement		\$3,000.00		\$3,000.00	150	
2009	Light Stand - Large Breaks		\$10,000.00		\$10,000.00	152	
2009	(4) 16" Quickie Saws - Replacements		\$4,000.00	\$4,159.76	-\$159.76	154	
2009	(5) 2" Pumps - Replacements		\$2,000.00	\$1,708.25	\$291.75	156	
2009	(6) Air Spades		\$3,000.00	\$2,830.00	\$170.00	158	
2009	(3) Blow Devices - (Hydroguard)		\$10,000.00		\$10,000.00	160	
2009	Mig Welder - Replacement		\$2,500.00	\$2,025.07	\$474.93	162	7,518
2009	Hammer Drill		\$750.00		\$750.00	164	
2009	(7) 1" Pumps - Replacements		\$3,000.00	\$2,075.15	\$924.85	166	
2009	(5) Locators - Metal Detectors		\$4,000.00		\$4,000.00	168	
2009	Piercing Tool (Mole)		\$3,000.00		\$3,000.00	170	
2009	(3) 3/4"- 1" Tapping Machines - Replacements		\$4,500.00		\$4,500.00	172	
2009	Pickup 3/4 Tom (Replaces 246) Rocky	341-0001-000	\$25,000.00		\$25,000.00	174	
2009	Pickup Small 4x4 (Replaces 201) Don G	341-0001-000	\$20,000.00		\$20,000.00	176	
2009	Crew Truck (Replaces 255) T Messmer	341-0001-000	\$65,000.00		\$65,000.00	178	
2009	Pickup 3/4 Tom (Replaces 247) J Miller	341-0001-000	\$25,000.00		\$25,000.00	180	
2009	Backhoe (Replaces JD 510 C)	341-0001-000	\$70,000.00		\$70,000.00	182	
2009	Skid Steer (Replaces Peugeot ST)	341-0001-000	\$40,000.00		\$40,000.00	184	
2/9/2009	Souther Campbell Co. Water Tower	184-0416-000	\$295,534.56	\$455.67	\$295,078.89	185	
	Capitalized Labor - Service Lines		\$60,000.00		\$60,000.00	186	
	<b>Distribution Equipment Sub-Total</b>		<b>\$896,284.56</b>	<b>\$160,425.04</b>	<b>\$735,859.52</b>		
	<b>ENGINEERING</b>						
	<b>Capital Purchases</b>						
	<b>2008</b>						
2009	Asset Mgt Plan Update Phase II	162-0007-000	\$50,000.00	\$4,745.23	\$45,254.77	07-196	
	<b>2009</b>						
2009	Pipe Locator - Metrotech 9860	340-0001-000	\$6,000.00		\$6,000.00	190	
2009	Capitalized Labor - 2009 184 Projects		\$240,000.00		\$240,000.00	192	
	<b>Engineering Sub-Total</b>		<b>\$296,000.00</b>	<b>\$4,745.23</b>	<b>\$291,254.77</b>		




	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>Distribution/Engineering Department Total</b>		<b>\$3,750,171.10</b>	<b>\$661,221.11</b>	<b>\$3,088,949.99</b>		
	<b>Water Quality &amp; Production Operations</b>						
	<b>2009</b>						
2009	Replacement of operator's WQ analyzers		\$10,000.00		\$10,000.00	<b>200</b>	
2009	2 SCADA view nodes		\$12,000.00		\$12,000.00	<b>202</b>	
2009	Sludge Polymer makeup system	184-0455-000	\$85,000.00	\$3,097.49	\$81,902.51	<b>204</b>	
2009	Pickup 4x4 (small) (Replaces 414 S-10)	341-0001-000	\$20,000.00		\$20,000.00	<b>206</b>	
2009	Pickup (small) (Replaces 405 S-10)	341-0001-000	\$20,000.00		\$20,000.00	<b>208</b>	
	<b>Water Quality &amp; Production Sub-total</b>		<b>\$147,000.00</b>	<b>\$3,097.49</b>	<b>\$143,902.51</b>		
	<b>LABORATORY</b>						
	<b>2009</b>						
2009	Water jacketed incubator		\$9,000.00		\$9,000.00	<b>210</b>	
	<b>Laboratory Sub-Total</b>		<b>\$9,000.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>		
	<b>MAINTENANCE</b>						
	<b>2009</b>						
2008	Pump Control Valve	311-0003-000	\$37,000.00		\$37,000.00	<b>08-183</b>	
2009	Roof replacement at FTTP		\$120,000.00		\$120,000.00	<b>220</b>	
2009	Trailer Mounted Protatable generator :: See Note 1		\$315,000.00	\$189,007.28	\$125,992.72	<b>222</b>	
2009	Valves for ORPS 2 and TMTP		\$90,000.00		\$90,000.00	<b>224</b>	
2009	Diversion line TMTP		\$100,000.00		\$100,000.00	<b>226</b>	
2009	Replace security camera systems at FTTP , LRPS		\$20,000.00	\$12,843.45	\$7,156.55	<b>228</b>	
2009	Replace fire alarm panels		\$20,000.00	\$8,940.26	\$11,059.74	<b>230</b>	
2009	Replace HMI and distribution SCADA panel	339-0001-000	\$95,000.00	\$67,406.18	\$27,593.82	<b>232</b>	<b>7,416</b>
2009	Replace flow meters at Bromley, Dudley, WQ analyzers at FTTP and TMTP		\$45,000.00	\$2,274.09	\$42,725.91	<b>234</b>	
2009	Replace vehicle 407	341-0001-000	\$25,000.00		\$25,000.00	<b>236</b>	
2009	Utility vehicle		\$10,000.00	\$10,036.24	-\$36.24	<b>238</b>	<b>7,415</b>
2009	HVAC repair at lab		\$75,000.00	\$3,125.00	\$71,875.00	<b>240</b>	
2009	Replace hypo pumps at Bristow, Bromley and West Covington		\$5,000.00		\$5,000.00	<b>242</b>	
2009	Dudley vortex suppressor and soft start transformer (AMP)		\$70,000.00	\$16,627.95	\$53,372.05	<b>244</b>	
2009	Vibration analysis equipment		\$25,000.00		\$25,000.00	<b>246</b>	
2009	Tank Painting and Inspections (AMP)		\$665,000.00		\$665,000.00	<b>248</b>	
2008	South Campbell County Water Tower	184-0416-000	\$295,534.56	\$301,628.67	-\$6,094.11	<b>08-185</b>	
3/9/2009	115V Rotomold Cabinet Autosampler	320-0001-000	\$5,609.00		\$5,609.00	<b>250</b>	
	<b>Maintenance Sub-Total</b>		<b>\$2,018,143.56</b>	<b>\$611,889.12</b>	<b>\$1,406,254.44</b>		
	<b>Water Quality &amp; Production Department Sub-Total</b>		<b>\$2,174,143.56</b>	<b>\$614,986.61</b>	<b>\$1,559,156.95</b>		
	<b>TOTAL of Departments</b>		<b>\$7,384,526.99</b>	<b>\$1,377,316.41</b>	<b>\$5,980,898.07</b>		

	2007	2007	2007	2007	2007	2007	2007	2007	2007	2008	2008	2008	2008	2008
	May	Jun	July	August	September	October	November	December	January	February	March	April	May	May
Produced 000's	10,446,738	10,654,702	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	
Purchased 000's														
	10,446,738	10,654,702	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	
Sold 000's	8,327,575	8,361,610	8,435,079	8,496,815	8,508,490	8,646,095	8,766,570	9,237,650	9,273,982	9,289,383	9,264,175	9,264,175	9,498,223	
Loss 000'	2,119,163	2,293,092	2,277,722	2,448,489	2,733,825	2,693,583	2,586,103	2,111,164	2,105,486	2,052,374	2,028,535	2,016,397	1,588,386	
% of Water Loss	20.3%	21.5%	21.3%	22.4%	24.3%	23.8%	22.8%	18.6%	18.5%	18.1%	18.0%	17.9%	14.3%	
% of Water Sold	79.7%	78.5%	78.7%	77.6%	75.7%	76.2%	77.2%	81.4%	81.5%	81.9%	82.0%	82.1%	85.7%	
Accounted For Loss 000's	596,629.4	601,013.0	619,650.3	597,523.3	604,794.8	629,489.9	740,407.9	761,417.2	755,261.0	752,595.0	752,117.3	688,738.6	658,559.0	
Adjusted Loss 000's	1,522,533.5	1,692,078.6	1,658,071.5	1,850,965.7	2,129,030.2	2,064,093.3	1,845,695.1	1,349,746.4	1,350,224.7	1,299,779.0	1,276,417.7	1,327,658.4	929,827.1	
% of Water Loss	14.57%	15.88%	15.48%	16.91%	18.94%	18.20%	16.26%	11.89%	11.87%	11.46%	11.30%	11.77%	8.39%	
	2008	2008	2008	2008	2008	2008	2008	2008	2008	2009	2009	2009	2009	2009
	May	June	July	August	September	October	November	December	January	February	March	April	May	May
	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	
<b>TOTAL</b>	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	
Sold 000's	9,498,223	9,218,903	9,145,550	9,097,042	9,157,720	9,110,265	9,029,462	8,612,086	8,657,500	8,657,044	8,574,358	8,633,484	8,418,689	
Loss 000's	1,588,386	1,708,818	1,789,366	1,664,851	1,454,732	1,472,828	1,563,472	2,012,212	2,002,973	2,025,717	2,113,378	2,016,355	2,229,640	
% of Water Loss	14.3%	15.6%	16.4%	15.5%	13.7%	13.9%	14.8%	18.9%	18.8%	19.0%	19.8%	18.9%	20.9%	
% of Water Sold	85.7%	84.4%	83.6%	84.5%	86.3%	86.1%	85.2%	81.1%	81.2%	81.0%	80.2%	81.1%	79.1%	
Accounted For Loss 000's	658,559.0	640,267.7	618,569.5	597,559.0	600,780.6	573,112.4	543,812.0	609,191.0	627,257.1	635,491.9	649,132.5	648,507.3	648,923.1	
Adjusted Loss 000's	929,827.1	1,068,550.3	1,170,796.4	1,067,292.4	853,951.4	899,715.6	1,019,660.2	1,403,020.9	1,375,716.0	1,390,225.4	1,464,245.5	1,367,847.2	1,580,716.5	
% of Water Loss	8.39%	9.78%	10.71%	9.92%	8.05%	8.50%	9.63%	13.21%	12.90%	13.01%	13.70%	12.84%	14.84%	





<div style="text-align: center;">  </div>					
July Board Meeting		Financial Statement Snapshot			
June 2009 Results					
Current Period Totals				% Difference	% Difference
Section 1	2008	2009	2009 Budget	Prior Year	Budget
Total Revenues	\$3,628,498	\$4,187,179	\$3,701,274	15.40%	13.13%
Total O&M	\$1,982,054	\$2,043,017	\$1,939,350	3.08%	5.35%
YTD Period Totals				% Difference	% Difference
Section 2	2008	2009	2009 Budget	Prior Year	Budget
Total Revenues	\$19,165,811	\$19,983,726	\$20,831,324	4.27%	-4.07%
Total O&M	\$11,489,793	\$12,070,772	\$11,516,258	5.06%	4.82%
Detail					
Detailed Revenues Current	Current Period				
Section 3	2008	2009	2009 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$3,315,158	\$3,979,259	\$3,336,002	20.03%	19.28%
Forfeited Discounts	\$48,327	\$65,443	\$59,293	35.42%	10.37%
Rents Water Property	\$41,075	\$39,455	\$45,000	-3.94%	-12.32%
Other Water Revenue	\$38,215	\$980	\$36,020	-97.44%	-97.28%
Interest Income	\$123,741	\$14,482	\$161,772	-88.30%	-91.05%
Miscellaneous	\$25,433	\$51,011	\$26,638	100.57%	91.50%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues Current</b>	<b>\$3,628,498</b>	<b>\$4,187,179</b>	<b>\$3,701,274</b>	<b>15.40%</b>	<b>13.13%</b>
YTD					
Detailed Revenues YTD				% Difference	% Difference
Section 4	2008	2009	2009 Budget	Prior Year	Budget
Water Sales	\$17,140,938	\$18,690,549	\$18,650,167	9.04%	0.22%
Forfeited Discounts	\$415,051	\$377,858	\$423,353	-8.96%	-10.75%
Rents Water Property	\$235,920	\$218,907	\$245,000	-7.21%	-10.65%
Other Water Revenue	\$184,590	\$141,050	\$185,733	-23.59%	-24.06%
Interest Income	\$884,996	\$238,046	\$1,017,747	-73.10%	-76.61%
Miscellaneous	\$85,022	\$98,022	\$90,030	15.29%	8.88%
Transfer Boone Florence	\$219,294	\$219,294	\$219,294	0.00%	0.00%
<b>Total Revenues YTD</b>	<b>\$19,165,811</b>	<b>\$19,983,726</b>	<b>\$20,831,324</b>	<b>4.27%</b>	<b>-4.07%</b>



July Board Meeting

June 2009 Results

**Financial Statement Snapshot**

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

**Detail**

**Current Period**

	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Salaries & Wages	\$657,886	\$686,779	\$679,998	4.39%	1.00%
Employee Pensions & Benefits	\$299,549	\$282,031	\$312,834	-5.85%	-9.85%
Taxes Other	\$46,761	\$48,380	\$53,640	3.46%	-9.81%
Purchased Power	\$204,937	\$201,767	\$192,818	-1.55%	4.64%
Chemicals	\$138,420	\$130,740	\$128,359	-5.55%	1.85%
Materials & Supplies	\$169,164	\$156,797	\$141,465	-7.31%	10.84%
Contractual Services	\$275,492	\$287,543	\$256,662	4.37%	12.03%
Transportation	\$52,495	\$16,298	\$49,574	-68.95%	-67.12%
Insurance	\$76,413	\$40,377	\$71,518	-47.16%	-43.54%
Advertising	\$615	\$1,086	\$451	76.59%	140.80%
Bad Debt Expense	\$35,903	\$149,405	\$32,759	316.14%	356.07%
Miscellaneous	\$9,350	\$26,374	\$4,255	182.07%	519.84%
Regulatory Commission	\$15,069	\$15,440	\$15,017	2.46%	2.82%
<b>Total O&amp;M Expenses Current</b>	<b>\$1,982,054</b>	<b>\$2,043,017</b>	<b>\$1,939,350</b>	<b>3.08%</b>	<b>5.35%</b>

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

**Detail**

**YTD**

	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Salaries & Wages	\$4,211,539	\$4,211,497	\$4,278,857	0.00%	-1.57%
Employee Pensions & Benefits	\$1,761,862	\$1,668,745	\$1,842,634	-5.29%	-9.44%
Taxes Other	\$300,540	\$301,673	\$334,881	0.38%	-9.92%
Purchased Power	\$1,211,215	\$1,312,634	\$1,068,737	8.37%	22.82%
Chemicals	\$707,697	\$995,153	\$633,777	40.62%	57.02%
Materials & Supplies	\$872,103	\$1,006,065	\$913,792	15.36%	10.10%
Contractual Services	\$1,425,883	\$1,621,663	\$1,432,080	13.73%	13.24%
Transportation	\$256,567	\$199,158	\$269,225	-22.38%	-26.03%
Insurance	\$344,921	\$242,546	\$362,210	-29.68%	-33.04%
Advertising	\$14,313	\$16,080	\$10,492	12.35%	53.26%
Bad Debt Expense	\$244,788	\$354,758	\$253,358	44.92%	40.02%
Miscellaneous	\$47,951	\$48,162	\$26,117	0.44%	84.41%
Regulatory Commission	\$90,414	\$92,638	\$90,098	2.46%	2.82%
<b>Total O&amp;M Expenses YTD</b>	<b>\$11,489,793</b>	<b>\$12,070,772</b>	<b>\$11,516,258</b>	<b>5.06%</b>	<b>4.82%</b>



July Board Meeting

June 2009 Results

**Debt Service Section 8**

**Principal**

**Interest**

**Total**

February 1 Payment                      \$6,745,000                      \$3,616,099                      \$10,361,099

May 1 Payment                              \$30,000                              \$52,875                              \$82,875

June 1 Payment                             \$63,796                             \$54,406                             \$118,202

August 1 Payment                         \$0                                      \$4,155,034                         \$4,155,034

November 1 Payment                      \$0                                      \$52,125                              \$52,125

December 1 Payment                      \$64,753                              \$53,369                              \$118,122

**Total Debt Service for 2009**                      **\$6,903,549**                      **\$7,983,908**                      **\$14,887,457**

**Financial Summary Section 9**

**Compare Actual YTD to 12 Month Budgeted Amounts**

**YTD 2009**

**2009 Annual Budget**

Total Income                              \$19,983,726                              \$42,116,117

Total O&M                                 \$12,070,772                              \$23,924,832

Transfer to Debt Service                      \$7,332,000                              \$14,925,268

Available for Operating Capital                      \$580,954                              \$4,593,298

**Debt Service Coverage Section 10**

**Projected YTD 2009**

**2009 Annual Budget**

Coverage Ratio Estimated                      1.21                                      1.21



**Balance Sheet**  
**As of June 30, 2009**

<b>Assets</b>	<b>2009</b>	<b>2008</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$11,640,975	\$9,429,888
Accrued Interest Receivable	\$8,897	\$0
Accounts Receivable Customers	\$4,020,081	\$4,562,264
Accounts Receivable Unbilled Customers	\$4,700,000	\$4,200,000
Accounts Receivable Other	\$29,406	\$50,282
Assessments Receivable	\$82,711	\$77,906
 Inventory Supplies for New Installation and Maintenance, at Cost	 \$1,159,551	 \$1,355,722
 Prepaid Expenses	 <u>\$183,593</u>	 <u>\$272,330</u>
 <b>Total Current Assets</b>	 <b>\$21,825,214</b>	 <b>\$19,948,392</b>
<b>Restricted Assets</b>		
Bond Proceeds Fund	\$11,496,315	\$16,296,606
Debt Service Reserve Account	\$15,637,480	\$14,005,544
Debt Service Account	\$6,703,473	\$6,598,355
Improvement, Repair, & Replacement	\$50,871	\$2,831,282
Boone/Florence Settlement Account	<u>\$2,429,818</u>	<u>\$2,837,373</u>
 <b>Total Restricted Assets</b>	 <b>\$36,317,957</b>	 <b>\$42,569,160</b>
<b>Non Current Assets</b>		
Miscellaneous Deferred Charges	\$8,872,243	\$9,006,634
<b>Capital Assets:</b>		
Land, System, Buildings, and Equipment	\$290,267,970	\$283,941,912
Construction in Progress	\$48,646,323	\$36,234,392
 Total Capital Assets before Accumulated Depreciation	 \$338,914,293	 \$320,176,304
Less: Accumulated Depreciation	<u>(\$73,331,352)</u>	<u>(\$67,223,106)</u>
 Capital Assets Net of Accumulated Depreciation	 \$265,582,941	 \$252,953,198
 <b>Total Noncurrent Assets</b>	 <b><u>\$274,455,184</u></b>	 <b><u>\$261,959,832</u></b>
 <b>Total Assets</b>	 <b><u>\$332,598,355</u></b>	 <b><u>\$324,477,384</u></b>



**Balance Sheet**  
**As of June 30, 2009**

<b>Liabilities and Retained Earnings</b>	<b>2009</b>	<b>2008</b>
<b>Current Liabilities</b>		
Current Portion of Long Term Debt	\$6,854,527	\$6,025,000
Accounts Payable	\$1,559,980	\$1,347,402
Accrued Payroll & Liabilities	\$249,505	\$192,924
Other Accrued Liabilities	<u>\$166,204</u>	<u>\$133,166</u>
<b>Total Current Liabilities</b>	<b>\$8,830,216</b>	<b>\$7,698,492</b>
<b>Current Liabilities From Restricted Assets</b>		
Accounts Payable	\$1,207,098	\$1,235,933
Accrued Interest Payable	<u>\$3,378,435</u>	<u>\$3,182,283</u>
<b>Total Current Liabilities From Restricted Assets</b>	<b>\$4,585,533</b>	<b>\$4,418,216</b>
<b>Long Term Debt</b>		
Long Term Portion of Bonded Indebtedness	\$184,367,872	\$160,185,888
Bond Anticipation Notes Payable	\$0	\$27,165,000
Note Payable-Taylor Mill Purchase	\$1,275,000	\$1,625,000
Deferred Note Payable	<u>\$100,000</u>	<u>\$100,000</u>
<b>Total Long Term Debt</b>	<b>\$185,742,872</b>	<b>\$189,075,888</b>
<b>Total Liabilities</b>	<b>\$199,158,621</b>	<b>\$201,192,596</b>
<b>Retained Earnings</b>	<b><u>\$133,439,734</u></b>	<b><u>\$123,284,788</u></b>
<b>Total Liabilities and Retained Earnings</b>	<b><u>\$332,598,355</u></b>	<b><u>\$324,477,384</u></b>



**Income and Expense Report Summary  
For the Six Months ending June 30, 2009**

<b>Current Period</b>	<b>June 2009</b>	<b>June 2008</b>	<b>June Budget</b>	<b>Variance Over (Under) %</b>	
Total Income	\$4,187,179	\$3,628,498	\$3,701,274	13.1%	
Total O&M Expenses	\$2,043,017	\$1,982,054	\$1,939,350	5.3%	
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%	
Available for Transfer to Operating Capital	\$922,162	\$424,444	\$539,702	70.9%	
<b>Year to Date</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under) %</b>	<b>2008 Annual Budget</b>
Total Income	\$19,983,726	\$19,165,811	\$20,831,324	-4.1%	\$40,233,672
Total O&M Expenses	\$12,070,772	\$11,489,793	\$11,516,258	4.8%	\$22,737,899
Transfer to Debt Service	\$7,332,000	\$7,332,000	\$7,333,332	0.0%	\$12,902,475
Available for Transfer to Operating Capital	\$580,954	\$344,018	\$1,981,734	-70.7%	\$4,593,298





**Income and Expenses Report-Detail  
For the Six Months ending June 30, 2009**

	June 2009	June 2008	June Budget	Variance Over (Under)	YTD 2009	YTD 2008	YTD Budget	Variance Over (Under)
<b>Operating Income</b>								
Water Sales	\$3,979,259	\$3,315,158	\$3,336,002	19.3%	\$18,690,549	\$17,140,938	\$18,650,167	0.2%
Forfeited Discounts	\$65,443	\$48,327	\$59,293	10.4%	\$377,858	\$415,051	\$423,353	-10.7%
Rents from Water Property	\$39,455	\$41,075	\$45,000	-12.3%	\$218,907	\$235,920	\$245,000	-10.7%
Other Water Revenues	\$980	\$38,215	\$36,020	-97.3%	\$141,050	\$184,590	\$185,733	-24.1%
<b>Total Operating Income</b>	<b>\$4,085,137</b>	<b>\$3,442,775</b>	<b>\$3,476,315</b>	<b>17.5%</b>	<b>\$19,428,364</b>	<b>\$17,976,499</b>	<b>\$19,504,253</b>	<b>-0.4%</b>
<b>Non Operating Income</b>								
Interest Income	\$14,482	\$123,741	\$161,772	-91.0%	\$238,046	\$884,996	\$1,017,747	-76.6%
Miscellaneous	\$51,011	\$25,433	\$26,638	91.5%	\$98,022	\$85,022	\$90,030	8.9%
<b>Total Non Operating Income</b>	<b>\$65,493</b>	<b>\$149,174</b>	<b>\$188,410</b>	<b>-65.2%</b>	<b>\$336,068</b>	<b>\$970,018</b>	<b>\$1,107,777</b>	<b>-69.7%</b>
Boone Florence Settlement Transfer	\$36,549	\$36,549	\$36,549	0.0%	\$219,294	\$219,294	\$219,294	0.0%
<b>Total Income</b>	<b>\$4,187,179</b>	<b>\$3,628,498</b>	<b>\$3,701,274</b>	<b>13.1%</b>	<b>\$19,983,726</b>	<b>\$19,165,811</b>	<b>\$20,831,324</b>	<b>-4.1%</b>
<b>O&amp;M Expenses</b>								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$864,607	\$865,420	\$792,586	9.1%	\$5,196,538	\$4,842,169	\$4,382,062	18.6%
Engineering & Distribution	\$493,836	\$510,179	\$525,495	-6.0%	\$3,178,034	\$2,982,858	\$3,214,255	-1.1%
Customer Service	\$392,978	\$295,658	\$311,980	26.0%	\$1,917,330	\$1,877,243	\$1,997,460	-4.0%
Administration	\$291,596	\$310,797	\$309,289	-5.7%	\$1,778,870	\$1,787,523	\$1,922,481	-7.5%
<b>Total O&amp;M Expenses</b>	<b>\$2,043,017</b>	<b>\$1,982,054</b>	<b>\$1,939,350</b>	<b>5.3%</b>	<b>\$12,070,772</b>	<b>\$11,489,793</b>	<b>\$11,516,258</b>	<b>4.8%</b>
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%	\$7,332,000	\$7,332,000	\$7,333,332	0.0%
<b>Total Expenses</b>	<b>\$3,265,017</b>	<b>\$3,204,054</b>	<b>\$3,161,572</b>	<b>3.3%</b>	<b>\$19,402,772</b>	<b>\$18,821,793</b>	<b>\$18,849,590</b>	<b>2.9%</b>
<b>Avail. to Transfer to Oper. Capital</b>	<b><u>\$922,162</u></b>	<b><u>\$424,444</u></b>	<b><u>\$539,702</u></b>	<b><u>70.9%</u></b>	<b><u>\$580,954</u></b>	<b><u>\$344,018</u></b>	<b><u>\$1,981,734</u></b>	<b><u>-70.7%</u></b>



**Expense Report By Division Actual to Budget  
For the Six Months ending June 30, 2009**

<b>Division</b>	<b>June Actual</b>	<b>June Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$864,607	\$792,586	9.1%	\$5,196,538	\$4,382,062	18.6%	\$8,490,605	Chemicals and power increases
Engineering & Distribution	\$493,836	\$525,495	-6.0%	\$3,178,034	\$3,214,255	-1.1%	\$6,688,809	
Customer Service	\$392,978	\$311,980	26.0%	\$1,917,330	\$1,997,460	-4.0%	\$3,913,555	
Administration	\$291,596	\$309,289	-5.7%	\$1,778,870	\$1,922,481	-7.5%	\$3,644,930	
<b>Total O&amp;M</b>	<b><u>\$2,043,017</u></b>	<b><u>\$1,939,350</u></b>	<b><u>5.3%</u></b>	<b><u>\$12,070,772</u></b>	<b><u>\$11,516,258</u></b>	<b><u>4.8%</u></b>	<b><u>\$22,737,899</u></b>	



**Expense Report By Department Actual to Budget  
For the Six Months ending June 30, 2009**

<b>Department</b>	<b>June Actual</b>	<b>June Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Source of Supply</b>								
Licking River Pump Station	\$4,049	\$6,516	-37.9%	\$23,267	\$25,700	-9.5%	\$65,000	
Ohio River Pump Station #1	\$57,695	\$53,204	8.4%	\$330,874	\$265,550	24.6%	\$630,000	Power increases Fuel Adj etc
Ohio River Pump Station #2	\$6,309	\$7,891	-20.0%	\$32,577	\$33,947	-4.0%	\$80,000	Power increases Fuel Adj etc
<b>Total Source of Supply</b>	<b>\$68,053</b>	<b>\$67,611</b>	<b>0.7%</b>	<b>\$386,718</b>	<b>\$325,197</b>	<b>18.9%</b>	<b>\$775,000</b>	
<b>Water Quality</b>								
Ft. Thomas Treatment Plant	\$239,049	\$187,794	27.3%	\$1,840,255	\$1,247,738	47.5%	\$2,705,450	Power increases Fuel Adj etc, Chemical prices
Taylor Mill Treatment plant	\$108,689	\$110,880	-2.0%	\$365,266	\$497,254	-26.5%	\$937,350	
Memorial Pky Treatment Plant	\$73,663	\$78,414	-6.1%	\$469,335	\$448,700	4.6%	\$965,400	Power increases Fuel Adj etc, Chemical prices
Laboratory	\$63,913	\$60,211	6.1%	\$402,865	\$374,291	7.6%	\$873,700	
Instrumentation	\$48,155	\$54,461	-11.6%	\$258,146	\$223,684	15.4%	\$456,950	Increased overtime Year to Date
Sludge	\$15,144	\$5,053	199.7%	\$80,234	\$30,236	165.4%	\$73,000	
<b>Total Water Quality</b>	<b>\$548,613</b>	<b>\$496,813</b>	<b>10.4%</b>	<b>\$3,416,101</b>	<b>\$2,821,903</b>	<b>21.1%</b>	<b>\$6,011,850</b>	
<b>Total Pumping &amp; Storage</b>	<b>\$247,941</b>	<b>\$228,162</b>	<b>8.7%</b>	<b>\$1,393,719</b>	<b>\$1,234,962</b>	<b>12.9%</b>	<b>\$2,566,650</b>	Electric costs
<b>Total SOS, WQ, P&amp;S</b>	<b>\$864,607</b>	<b>\$792,586</b>	<b>9.1%</b>	<b>\$5,196,538</b>	<b>\$4,382,062</b>	<b>18.6%</b>	<b>\$9,353,500</b>	



**Expense Report By Department Actual to Budget  
For the Six Months ending June 30, 2009**

<b>Department</b>	<b>June Actual</b>	<b>June Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Engineering &amp; Distribution</b>								
Engineering	\$128,126	\$128,081	0.0%	\$755,692	\$748,581	0.9%	\$1,599,694	
Distribution	\$356,937	\$387,349	-7.9%	\$2,393,248	\$2,404,799	-0.5%	\$5,010,719	
Flushing	\$8,773	\$10,065	-12.8%	\$29,094	\$60,875	-52.2%	\$122,500	
<b>Total Engineering &amp; Distr.</b>	<b>\$493,836</b>	<b>\$525,495</b>	<b>-6.0%</b>	<b>\$3,178,034</b>	<b>\$3,214,255</b>	<b>-1.1%</b>	<b>\$6,732,913</b>	
<b>Customer Service</b>								
Field Service	\$66,605	\$76,301	-12.7%	\$421,108	\$469,895	-10.4%	\$934,350	
Meter Shop	\$32,516	\$32,987	-1.4%	\$190,710	\$215,264	-11.4%	\$407,350	
Courier/Maintenance	(\$3,672)	\$5,084	-172.2%	\$29,014	\$32,030	-9.4%	\$65,450	
Account Service	\$125,115	\$136,980	-8.7%	\$763,392	\$850,118	-10.2%	\$1,741,850	
Meter Reading	\$20,271	\$24,571	-17.5%	\$139,771	\$154,196	-9.4%	\$323,550	
Other	\$152,143	\$36,057	322.0%	\$373,335	\$275,957	35.3%	\$600,000	Increase in bad debt corresponding to economy
<b>Total Customer Service</b>	<b>\$392,978</b>	<b>\$311,980</b>	<b>26.0%</b>	<b>\$1,917,330</b>	<b>\$1,997,460</b>	<b>-4.0%</b>	<b>\$4,072,550</b>	



**Expense Report By Department Actual to Budget  
For the Six Months ending June 30, 2009**

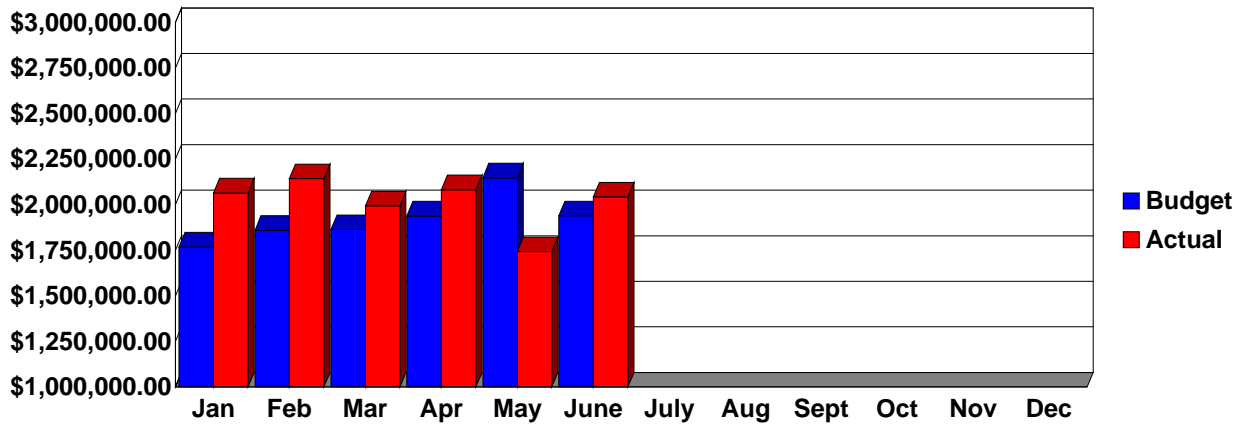
<b>Department</b>	<b>June Actual</b>	<b>June Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Administration</b>								
Executive Management	\$56,626	\$47,147	20.1%	\$267,153	\$294,407	-9.3%	\$580,350	
Board of Commissioners	\$13,890	\$7,120	95.1%	\$70,986	\$58,733	20.9%	\$108,800	
Accounting	\$23,826	\$32,863	-27.5%	\$190,417	\$208,484	-8.7%	\$381,864	
H.R.-Information Systems	\$126,247	\$144,314	-12.5%	\$706,894	\$803,929	-12.1%	\$1,622,980	
Other	\$71,007	\$77,845	-8.8%	\$543,420	\$556,928	-2.4%	\$1,071,875	
<b>Total Administration</b>	<b>\$291,596</b>	<b>\$309,289</b>	<b>-5.7%</b>	<b>\$1,778,870</b>	<b>\$1,922,481</b>	<b>-7.5%</b>	<b>\$3,765,869</b>	
<b>Total O&amp;M</b>	<b>\$2,043,017</b>	<b>\$1,939,350</b>	<b>5.3%</b>	<b>\$12,070,772</b>	<b>\$11,516,258</b>	<b>4.8%</b>	<b>\$23,924,832</b>	



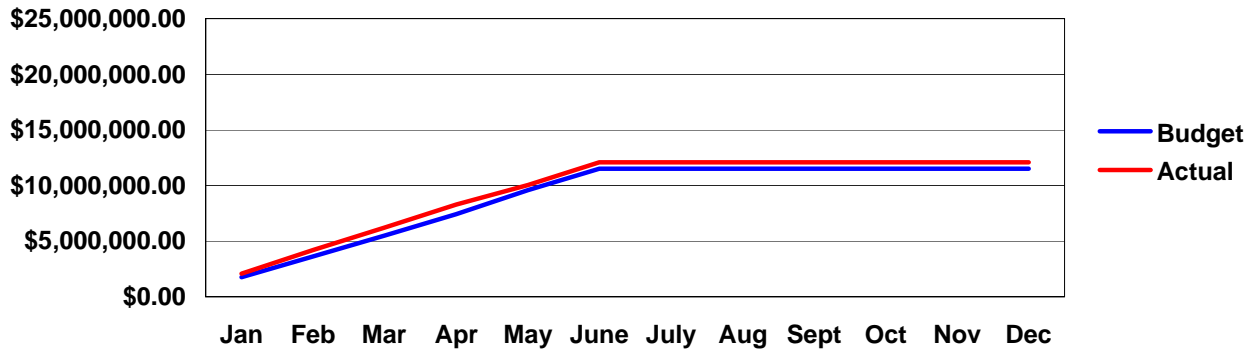
**Expense Report By Account Actual to Budget  
For the Six Months ending June 30, 2009**

<b>Account</b>	<b>June Actual</b>	<b>June Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$686,779	\$679,998	1.0%	\$4,211,497	\$4,278,857	-1.6%	
Employee Pensions & Benefits	\$282,031	\$312,834	-9.8%	\$1,668,745	\$1,842,634	-9.4%	
Taxes Other Than Income Taxes	\$48,380	\$53,640	-9.8%	\$301,673	\$334,881	-9.9%	
Purchased Power	\$201,767	\$192,818	4.6%	\$1,312,634	\$1,068,737	22.8%	Fuel adjustment and rate increases
Chemicals	\$130,740	\$128,359	1.9%	\$995,153	\$633,777	57.0%	Prices continue to rise although more slowly
Materials & Supplies	\$156,797	\$141,465	10.8%	\$1,006,065	\$913,792	10.1%	Four 36" main breaks first three months
Contractual Services	\$287,543	\$256,662	12.0%	\$1,621,663	\$1,432,080	13.2%	Breaks, sludge, blowoffs, legal
Transportation	\$16,298	\$49,574	-67.1%	\$199,158	\$269,225	-26.0%	Fuel price 2009 significantly lower
Insurance	\$40,377	\$71,518	-43.5%	\$242,546	\$362,210	-33.0%	Reduction in premiums
Advertising	\$1,086	\$451	140.8%	\$16,080	\$10,492	53.3%	Increase in bidding and proposals
Bad Debt Expense	\$149,405	\$32,759	356.1%	\$354,758	\$253,358	40.0%	
Miscellaneous	\$26,374	\$4,255	519.8%	\$48,162	\$26,117	84.4%	
Regulatory Commission Assessment	\$15,440	\$15,017	2.8%	\$92,638	\$90,098	2.8%	
<b>Total O&amp;M Expenses</b>	<b><u>\$2,043,017</u></b>	<b><u>\$1,939,350</u></b>	<b><u>5.3%</u></b>	<b><u>\$12,070,772</u></b>	<b><u>\$11,516,258</u></b>	<b><u>4.8%</u></b>	

## NKWD O&M Monthly Comparison 2009 Budget to Actual



## NKWD O&M YTD Trending 2009 - Budget To Actual



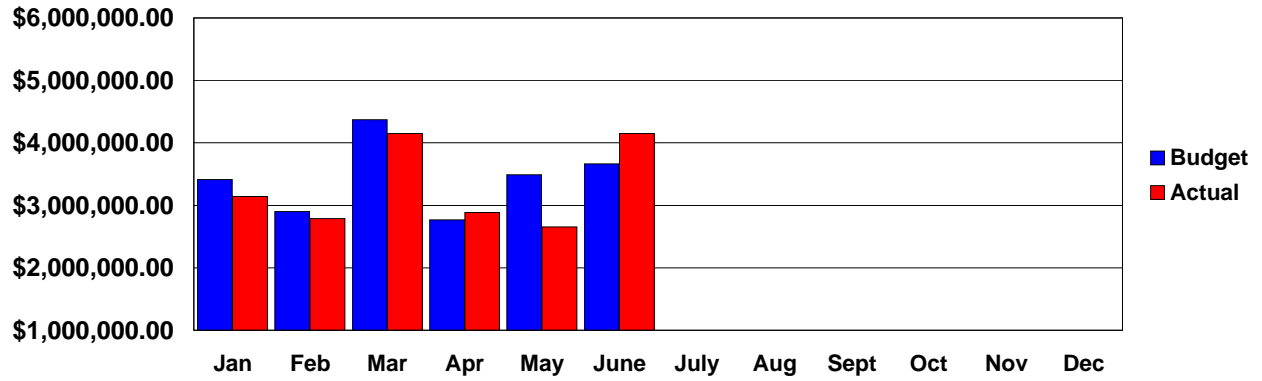


**Income Report Actual to Projected  
For the Six Months ending June 30, 2009**

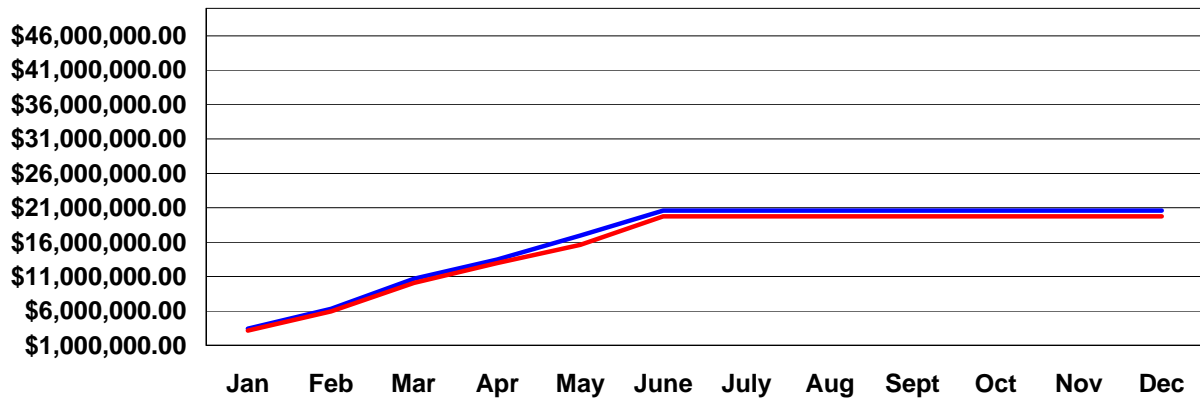
Description	June Actual	June Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$3,979,259	\$3,336,002	19.3%	\$18,690,549	\$18,650,167	0.2%	Wet & Cool weather moderated income
Forfeited Discounts	\$65,443	\$59,293	10.4%	\$377,858	\$423,353	-10.7%	New penalty procedure
Rents from Water Property	\$39,455	\$45,000	-12.3%	\$218,907	\$245,000	-10.7%	Timing of receipts and recording of income
Other Water Revenues	\$980	\$36,020	-97.3%	\$141,050	\$185,733	-24.1%	Timing Issues
<b>Total Operating Revenues</b>	<b>\$4,085,137</b>	<b>\$3,476,315</b>	<b>17.5%</b>	<b>\$19,428,364</b>	<b>\$19,504,253</b>	<b>-0.4%</b>	
<b>Non Operating Income</b>							
Interest Income	\$14,482	\$161,772	-91.0%	\$238,046	\$1,017,747	-76.6%	Fed fund rate at historic low, accrual correction
Miscellaneous	\$51,011	\$26,638	91.5%	\$98,022	\$90,030	8.9%	
<b>Total Non Operating Income</b>	<b>\$65,493</b>	<b>\$188,410</b>	<b>-65.2%</b>	<b>\$336,068</b>	<b>\$1,107,777</b>	<b>-69.7%</b>	
<b>Total Income</b>	<b><u>\$4,150,630</u></b>	<b><u>\$3,664,725</u></b>	<b><u>13.3%</u></b>	<b><u>\$19,764,432</u></b>	<b><u>\$20,612,030</u></b>	<b><u>-4.1%</u></b>	



**NKWD**  
**Revenue by Month 2009 - Budget to Actual**



**NKWD**  
**Revenue Trending 2009 - Budget To Actual**





**Expense Report By Division Actual to Actual  
For the Six Months ending June 30, 2009**

<b>Division</b>	<b>June 2009</b>	<b>June 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$864,607	\$865,420	-0.1%	\$5,196,538	\$4,842,169	7.3%	Higher Electric & Chemical costs
Engineering & Distribution	\$493,836	\$510,179	-3.2%	\$3,178,034	\$2,982,858	6.5%	Main Repairs especially 4 36"
Customer Service	\$392,978	\$295,658	32.9%	\$1,917,330	\$1,877,243	2.1%	Increase in bad debt expense
Administration	\$291,596	\$310,797	-6.2%	\$1,778,870	\$1,787,523	-0.5%	
<b>Total O&amp;M</b>	<b><u>\$2,043,017</u></b>	<b><u>\$1,982,054</u></b>	<b><u>3.1%</u></b>	<b><u>\$12,070,772</u></b>	<b><u>\$11,489,793</u></b>	<b><u>5.1%</u></b>	

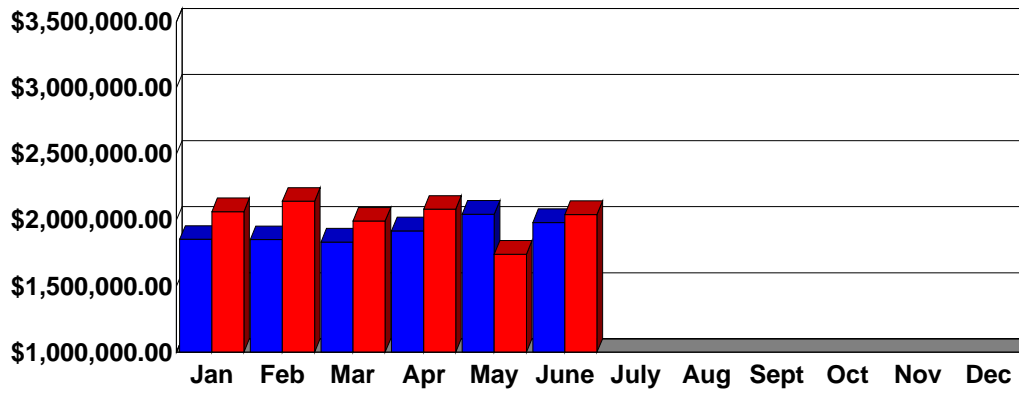


**Expense Report By Account Actual to Actual  
For the Six Months ending June 30, 2009**

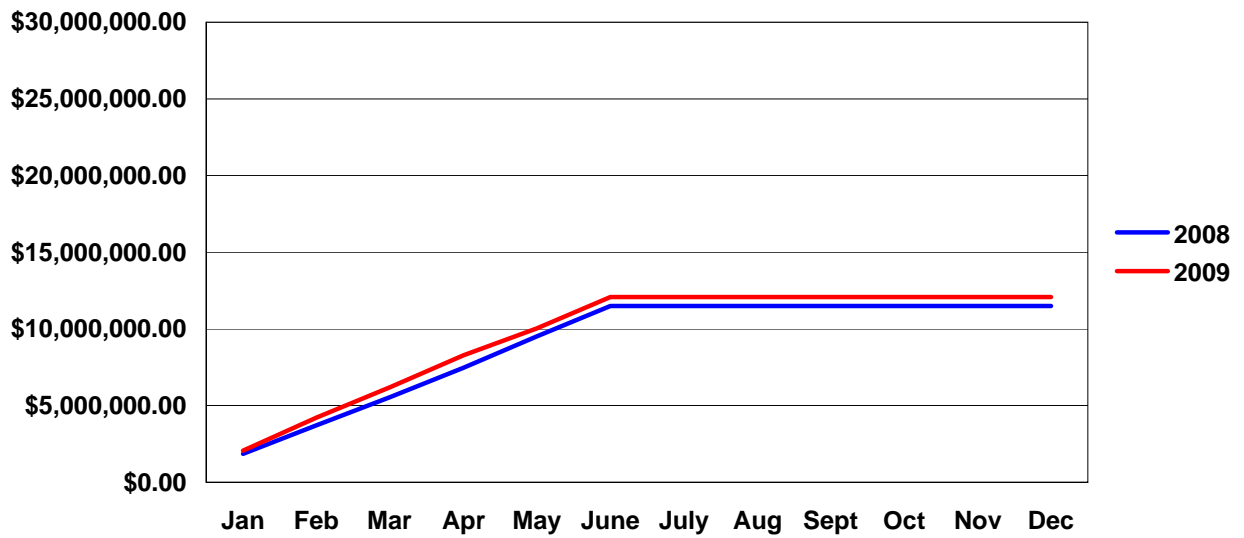
<b>Account</b>	<b>June 2009</b>	<b>June 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$686,779	\$657,886	4.4%	\$4,211,497	\$4,211,539	0.0%	
Employee Pensions & Benefits	\$282,031	\$299,549	-5.8%	\$1,668,745	\$1,761,862	-5.3%	
Taxes Other Than Income Taxes	\$48,380	\$46,761	3.5%	\$301,673	\$300,540	0.4%	
Purchased Power	\$201,767	\$204,937	-1.5%	\$1,312,634	\$1,211,215	8.4%	Fuel adjustment and rate increases
Chemicals	\$130,740	\$138,420	-5.5%	\$995,153	\$707,697	40.6%	Rapid price increases but are leveling off
Materials & Supplies	\$156,797	\$169,164	-7.3%	\$1,006,065	\$872,103	15.4%	Four 36" breaks in first three months
Contractual Services	\$287,543	\$275,492	4.4%	\$1,621,663	\$1,425,883	13.7%	Blowoff charges, sludge removal, 36" breaks, legal
Transportation	\$16,298	\$52,495	-69.0%	\$199,158	\$256,567	-22.4%	Fuel prices lower in 2009
Insurance	\$40,377	\$76,413	-47.2%	\$242,546	\$344,921	-29.7%	Reduction in Insurance premiums
Advertising	\$1,086	\$615	76.6%	\$16,080	\$14,313	12.3%	
Bad Debt Expense	\$149,405	\$35,903	316.1%	\$354,758	\$244,788	44.9%	Economic conditions driving write offs
Miscellaneous	\$26,374	\$9,350	182.1%	\$48,162	\$47,951	0.4%	
Regulatory Commission Assessment	\$15,440	\$15,069	2.5%	\$92,638	\$90,414	2.5%	
<b>Total O&amp;M Expenses</b>	<b><u>\$2,043,017</u></b>	<b><u>\$1,982,054</u></b>	<b><u>3.1%</u></b>	<b><u>\$12,070,772</u></b>	<b><u>\$11,489,793</u></b>	<b><u>5.1%</u></b>	

### NKWD O&M Monthly Comparison 2009 Actual to Actual

■ Actual 2008  
■ Actual 2009



### NKWD O&M YTD Trending 2009 - Actual to Actual

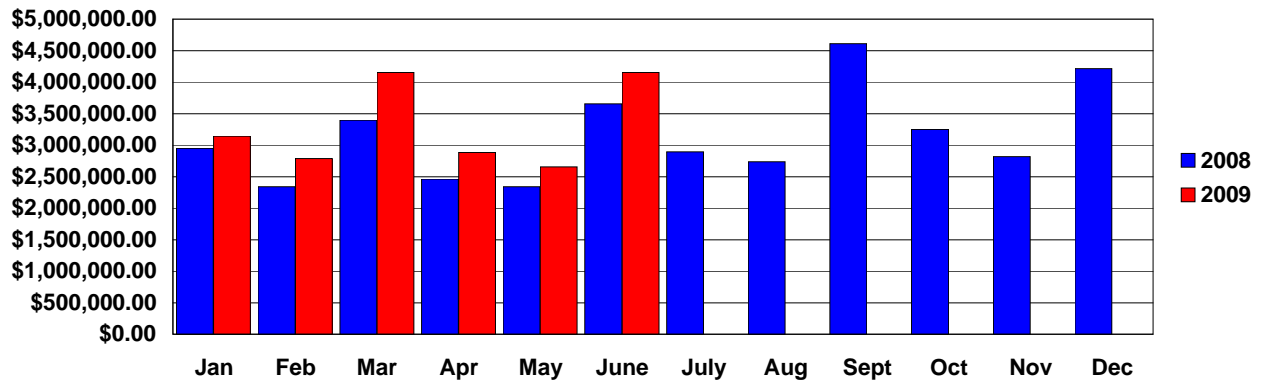




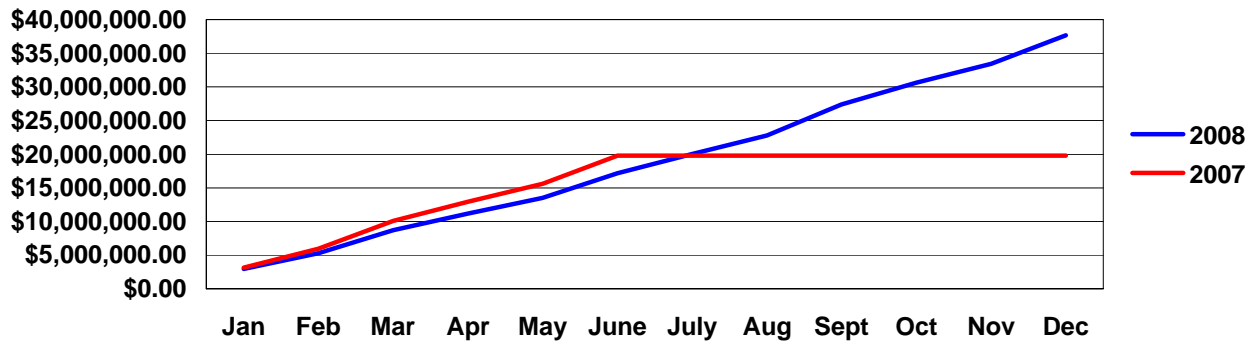
**Income Report Actual to Actual  
For the Six Months ending June 30, 2009**

<b>Description</b>	<b>June 2009</b>	<b>June 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Water Sales	\$3,979,259	\$3,315,158	20.0%	\$18,690,549	\$17,140,938	9.0%	
Forfeited Discounts	\$65,443	\$48,327	35.4%	\$377,858	\$415,051	-9.0%	New penalty procedure
Rents from Water Property	\$39,455	\$41,075	-3.9%	\$218,907	\$235,920	-7.2%	Timing issues
Other Water Revenues	\$980	\$38,215	-97.4%	\$141,050	\$184,590	-23.6%	
<b>Total Operating Revenues</b>	<b>\$4,085,137</b>	<b>\$3,442,775</b>	<b>18.7%</b>	<b>\$19,428,364</b>	<b>\$17,976,499</b>	<b>8.1%</b>	
<b>Non Operating Income</b>							
Interest Income	\$14,482	\$123,741	-88.3%	\$238,046	\$884,996	-73.1%	Fed Fund rate at historic low, accrual correction
Miscellaneous	\$51,011	\$25,433	100.6% #	\$98,022	\$85,022	15.3%	
<b>Total Non Operating Income</b>	<b>\$65,493</b>	<b>\$149,174</b>	<b>-56.1%</b>	<b>\$336,068</b>	<b>\$970,018</b>	<b>-65.4%</b>	
<b>Total Income</b>	<b><u>\$4,150,630</u></b>	<b><u>\$3,591,949</u></b>	<b><u>15.6%</u></b>	<b><u>\$19,764,432</u></b>	<b><u>\$18,946,517</u></b>	<b><u>4.3%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Actual to Actual**



**NKWD**  
**Revenue Trending 2009 - Actual to Actual**





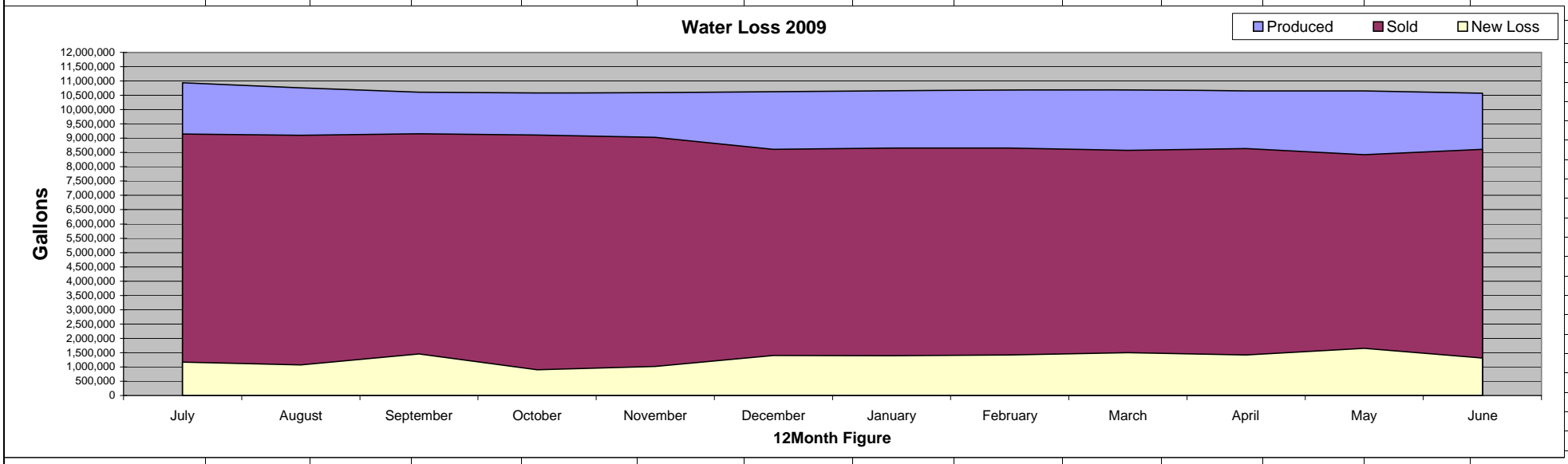
Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
<b>Administrative Dept./Finance Dept</b>						
<b>2009</b>						
Software Updates	340-0001-000	\$10,000.00		\$10,000.00	2	
Office Equipment	340-0001-000	\$5,000.00	\$331.69	\$4,668.31	4	See List
Purchase of Property - Grand Avenue - Latonia	303-0002-000	\$2,000.00	\$2,000.00	\$0.00	6	
Contingences - CEO's		\$95,900.00		\$95,900.00	8	
- Trimble 2008 Geoexplorer XT & Software	340-0001-000	\$4,100.00	\$4,076.00	\$24.00	8A	
		<b>\$117,000.00</b>	<b>\$6,407.69</b>	<b>\$110,592.31</b>		
<b>Administration Department Sub-Total</b>		<b>\$117,000.00</b>	<b>\$6,407.69</b>	<b>\$110,592.31</b>		
<b>HR/Security/Safety &amp; IT</b>						
<b>INFO SYSTEMS</b>						
<b>2009</b>						
2009 PC Hardware Replacement Program	340-0001-000	\$100,000.00	\$46,177.63	\$53,822.37	20	
2009 PC Unscheduled Requirements (Potential New Employees)	340-0001-000	\$13,000.00	\$2,073.54	\$10,926.46	22	
2009 Lighting - Safety	343-0001-000	\$2,000.00		\$2,000.00	22A	
2009 Windows Server 2008 Software (2)	340-0001-000	\$1,100.00	\$536.00	\$564.00	24	
2009 Scanner (to replace Fujitsu)	340-0001-000	\$18,850.00	\$16,247.00	\$2,603.00	26	
2009 Sony 42" LCD TV	340-0001-000	\$1,150.00	\$1,136.42	\$13.58	26A	
2009 Server & SQL license for Web Report Software	340-0001-000	\$12,000.00	\$10,937.05	\$1,062.95	28	
2009 FrankeNAS Continuous Data Protection Storage System	340-0001-000	\$20,000.00		\$20,000.00	30	
2009 Idealstore CDP Software	340-0001-000	\$10,000.00		\$10,000.00	32	
2009 Design Jet Plotters --- Engineering/IT	340-0001-000	\$6,500.00	\$6,222.25	\$277.75	34	
2009 UPS (3) for Server Room	340-0001-000	\$4,000.00		\$4,000.00	38	
2009 VNC License	340-0001-000	\$1,500.00		\$1,500.00	40	
2009 ArcPad Software (GIS software for handhelds)	340-0001-000	\$1,500.00	\$1,795.68	-\$295.68	42	
2009 Visual Asset Management Software (tracking IT Assets)	340-0001-000	\$2,000.00	\$1,798.80	\$201.20	44	
2009 Fire Alarm Replacement @ ORPPS 1 & 2	340-0001-000	\$15,000.00	\$5,617.76	\$9,382.24	46	
2009 Digital Camera (Eng)	340-0001-000	\$200.00		\$200.00	48	
2009 Visioneer Scanner (Eng)	340-0001-000	\$1,000.00		\$1,000.00	50	
09-29 Convert to ESRI GeoDatabase (AMP) Priority (Original 217,500) (2010 Mu	340-0001-000	\$115,000.00	\$30,378.74	\$84,621.26	56	
<b>HR/Security/Safety/ IT Department Sub-total</b>		<b>\$324,800.00</b>	<b>\$92,542.13</b>	<b>\$201,879.13</b>		
<b>CUSTOMER SERVICE</b>						
<b>Billing</b>						
<b>2008</b>						
2007 Harris eCare Web-Based Account View / Payment	340-0001-000	\$5,000.00		\$5,000.00	07-60	
2007 Software Update Package to CIS ( Version III )	340-0001-000	\$60,000.00		\$60,000.00	07-64	
2008 Relocate Dropbox Aqua		\$1,000.00		\$1,000.00	70	
<b>2009</b>						
2009 Awning over side employee entrance door	184-0305-000	\$1,000.00		\$1,000.00	72	
2009 New Garage Door Bottling smaller door	184-0305-000	\$15,000.00		\$15,000.00	74	
2009 4 Additional Work Stations (walls, desks, chairs)	184-0305-000	\$25,000.00		\$25,000.00	76	
2009 Wall demolition & construction	184-0305-000	\$10,000.00		\$10,000.00	78	
<b>Billing Sub-Total</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>Total Billing</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>CS - Field Services</b>						
<b>2008</b>						
2008 Route Smart Software - Monthly Billing Capability	340-0001-000	\$100,000.00		\$100,000.00	08-55	
<b>2009</b>						
2009 Pickup Mid-Size (Replaces 125, F-250)	341-0001-000	\$25,000.00		\$25,000.00	80	
2009 Laptop GPS / mCare	340-0001-000	\$45,000.00		\$45,000.00	82	
2009 Handheld Orion Collection Units (4)	340-0001-000	\$22,000.00		\$22,000.00	84	7466,,67,68,69
2009 ???		\$22,000.00		\$22,000.00	86	
<b>Sub-Total 2007</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
<b>CS - Field Services &amp; Flushing Sub-Total</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
<b>Meter Shop</b>						
<b>2008</b>						
2006 AMR Develop/Project	334-0001-000	\$17,312.33	\$0.00	\$17,312.33	06-123	
2008 Water Meters All Sizes (400,000 orig 220,000 actual)	152-0000-000	\$180,000.00	\$0.00	\$180,000.00	08-65	
2008 New Meter Pit @ Riley School	333-0001-000	\$35,000.00	\$1,594.59	\$33,405.41	90	
<b>2009</b>						
2009 Meter Pit Childrens Home	333-0001-000	\$35,000.00		\$35,000.00	92	
2009 Replacement Meters all sizes	152-0000-000	\$400,000.00	\$16,280.82	\$383,719.18	94	
2009 Portable Headphones	346-0001-000	\$3,000.00	\$2,480.00	\$520.00	96	
2009 Locators		\$2,000.00		\$2,000.00	98	
2009 Coin Accepters Water Haulers (TMTP)		\$7,500.00		\$7,500.00	100	
6/11/2020 FH Meter 8"	333-0001-000	\$7,600.00		\$7,600.00	102	
<b>Meter Shop Sub-Total</b>		<b>\$687,412.33</b>	<b>\$20,355.41</b>	<b>\$667,056.92</b>		
<b>Customer Service Department Sub-Total</b>		<b>\$1,018,412.33</b>	<b>\$20,355.41</b>	<b>\$998,056.92</b>		



	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>DISTRIBUTION</b>						
	<b>Mainline Improvement</b>						
	<b>2008</b>						
2008	3 Mile Road & Gibson Road WME Wilder (50' Rule)	184-0609	\$442,297.00	\$269,528.53	\$172,768.47	07-105	
2008	Water Fill Station @ Piner - Ky.14 & 17	184-0510	\$9,770.32	\$5,742.78	\$4,027.54	08-75	
	<b>2009</b>						
2009	50' Extension Fund		\$20,000.00	\$2,269.76	\$17,730.24	110	
2009	City Street Projects		\$12,000.00		\$12,000.00	120	
7/2/2009	- S. Ft Thomas Ave - Meter Move Outs	184-0668-000	\$13,000.00		\$13,000.00	120A	
	<b>Mainline Improvement Sub-Total</b>		<b>\$497,067.32</b>	<b>\$277,541.07</b>	<b>\$219,526.25</b>		
	<b>2008</b>						
2008	Engineering Service for KDOT Projects (Upcoming)						
5/15/2008	Un-allocated						
5/15/2008	KDOT - Ky-16 (Taylor Mill Road) Phase I (Budget \$91,695)	184-0234	\$65,470.00	\$28,742.50	\$36,727.50	08-81B	
2008	KDOT - Ky-16 (Taylor Mill Road) Phase II (Budget \$70,015)	184-0235	\$53,149.00		\$53,149.00	08-81C	
2005	KDOT - Industrial Road WMR	184-0239	\$20,000.00		\$20,000.00	08-83	
2008	KDOT - 12th Street Project (Budget \$41,330)	184-0224	\$17,870.00	\$3,400.00	\$14,470.00	05-170A	
	3 Mile Road and Gibson Road WM Extension - Wilder	184-0609	\$99,452.00		\$99,452.00		
	<b>2009</b>						
2009	Engineering Service for KDOT Projects (Upcoming)						
2009	Un-allocated KDOT		\$50,000.00		\$50,000.00	130	
	<b>KDOT Engineering Work Sub-Total</b>		<b>\$305,941.00</b>	<b>\$32,142.50</b>	<b>\$273,798.50</b>		
	<b>Water Main Replacement Program</b>						
	<b>Unobligated Water Main Replacement Fund</b>						
	<b>2008</b>						
2008	- West Pike Street WMR	184-0642	\$267,128.42	\$285,395.34	-\$18,266.92	08-91A	
2008	- Locust & Silver Ave WMR - Dayton	184-0645	\$0.00	\$0.00	\$0.00	08-91B	
2008	- Lawrence Drive WMR - Ft. Mitchell	184-0646	\$38,749.80	\$28,600.00	\$10,149.80	08-91C	
2008	- Decoursey Pike WMR - Covington	184-0652	\$415,000.00		\$415,000.00	08-91E	
	- Madison Ave - WMR Between 11th & 12th streets - Covington	184-0649	\$104,000.00	\$4,695.70	\$99,304.30	08-91F	
11/10/2008	- Nordman Drive & Overlook WMP	184-0658	\$135,000.00	\$5,373.36	\$129,626.64	08-91G	
11/13/2008	- S Main Ave/Savoy, Highland Heights WMR	184-0659	\$240,000.00	\$10,402.19	\$229,597.81	08-91H	
11/13/2008	- Van Voast & Popular WMR	184-0650	\$30,000.00	\$3,840.00	\$26,160.00	08-91I	
	<b>2009</b>						
2009	2009 Mainline Replacement Program - Un-Assigned City Coordinated		\$500,000.00		\$500,000.00	140	
	<b>Water Main Replacement Sub-Total</b>		<b>\$1,729,878.22</b>	<b>\$338,306.59</b>	<b>\$1,391,571.63</b>		
	<b>2009</b>						
	<b>Distribution Equipment</b>						
2008	Crew Truck 267	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-119	
2008	Crew Truck 263	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-123	
2009	Digital Correlator System		\$45,000.00		\$45,000.00	08-117	
2009	Salt Spreader and Plow	343-0001-000	\$10,000.00	\$7,500.00	\$2,500.00	142	
2009	(4) Post Drive on Lift w/Rolling Jacks - Replacement & Safety Issue		\$17,000.00	\$16,668.00	\$332.00	144	
2009	Skid Steer (Bobcat) - Replacement		\$40,000.00		\$40,000.00	146	
2009	(7) Free Standing Work Lights - Replacement		\$4,000.00	\$3,847.14	\$152.86	148	
2009	Line Locator (Tracer) Replacement		\$3,000.00		\$3,000.00	150	
2009	Light Stand - Large Breaks		\$10,000.00		\$10,000.00	152	
2009	(4) 16" Quickie Saws - Replacements		\$4,000.00	\$4,159.76	-\$159.76	154	
2009	(5) 2" Pumps - Replacements		\$2,000.00	\$1,708.25	\$291.75	156	
2009	(6) Air Spades		\$3,000.00	\$2,830.00	\$170.00	158	
2009	(3) Blow Devices - (Hydroguard)		\$10,000.00		\$10,000.00	160	
2009	Mig Welder - Replacement		\$2,500.00	\$2,025.07	\$474.93	162	7,518
2009	Hammer Drill		\$750.00		\$750.00	164	
2009	(7) 1" Pumps - Replacements		\$3,000.00	\$2,075.15	\$924.85	166	
2009	(5) Locators - Metal Detectors		\$4,000.00		\$4,000.00	168	
2009	Piercing Tool (Mole)		\$3,000.00		\$3,000.00	170	
2009	(3) 3/4"- 1" Tapping Machines - Replacements		\$4,500.00		\$4,500.00	172	
2009	Pickup 3/4 Ton (Replaces 246) Rocky	341-0001-000	\$25,000.00		\$25,000.00	174	
2009	Pickup Small 4x4 (Replaces 201) Don G	341-0001-000	\$20,000.00		\$20,000.00	176	
2009	Crew Truck (Replaces 255) T Messmer	341-0001-000	\$65,000.00		\$65,000.00	178	
2009	Pickup 3/4 Ton (Replaces 247) J Miller	341-0001-000	\$25,000.00		\$25,000.00	180	
2009	Backhoe (Replaces JD 510 C)	341-0001-000	\$70,000.00		\$70,000.00	182	
2009	Skid Steer (Replaces Peugeot ST)	341-0001-000	\$40,000.00		\$40,000.00	184	
2/9/2009	Souther Campbell Co. Water Tower	184-0416-000	\$295,534.56	\$455.67	\$295,078.89	185	
	Capitalized Labor - Service Lines		\$60,000.00		\$60,000.00	186	
	<b>Distribution Equipment Sub-Total</b>		<b>\$896,284.56</b>	<b>\$160,425.04</b>	<b>\$735,859.52</b>		
	<b>ENGINEERING</b>						
	<b>Capital Purchases</b>						
	<b>2008</b>						
2009	Asset Mgt Plan Update Phase II	162-0007-000	\$50,000.00	\$4,745.23	\$45,254.77	07-196	
	<b>2009</b>						
2009	Pipe Locator - Metrotech 9860	340-0001-000	\$6,000.00	\$2,931.50	\$3,068.50	190	

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
2009	Capitalized Labor - 2009 184 Projects		\$240,000.00		\$240,000.00	192	
	<b>Engineering Sub-Total</b>		<b>\$296,000.00</b>	<b>\$7,676.73</b>	<b>\$288,323.27</b>		
	<b>Distribution/Engineering Department Total</b>		<b>\$3,725,171.10</b>	<b>\$816,091.93</b>	<b>\$2,909,079.17</b>		
	<b>Water Quality &amp; Production Operations</b>						
	<b>2009</b>						
2009	Replacement of operator's WQ analyzers		\$10,000.00		\$10,000.00	200	
7/16/2009	Ball Valve for Pump #4 TMPS From 2008 OCB Budget	311-0003-000	\$32,200.00		\$32,200.00	08-183	
2009	2 SCADA view nodes		\$12,000.00		\$12,000.00	202	
2009	Sludge Polymer makeup system	184-0455-000	\$85,000.00	\$66,306.89	\$18,693.11	08-161 or 204	
2009	Pickup 4x4 (small) (Replaces 414 S-10)	341-0001-000	\$20,000.00		\$20,000.00	206	
2009	Pickup (small) (Replaces 405 S-10)	341-0001-000	\$20,000.00		\$20,000.00	208	
	<b>Water Quality &amp; Production Sub-total</b>		<b>\$179,200.00</b>	<b>\$66,306.89</b>	<b>\$112,893.11</b>		
	<b>LABORATORY</b>						
	<b>2009</b>						
2009	Water jacketed incubator		\$9,000.00		\$9,000.00	210	
	<b>Laboratory Sub-Total</b>		<b>\$9,000.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>		
	<b>MAINTENANCE</b>						
	<b>2009</b>						
2008	Pump Control Valve	311-0003-000	\$37,000.00		\$37,000.00	08-183	
2009	Roof replacement at FTTP		\$120,000.00	\$526.32	\$119,473.68	220	
2009	Trailer Mounted Protatable generator :: See Note 1		\$315,000.00	\$189,706.16	\$125,293.84	222	
2009	Valves for ORPS 2 and TMTP		\$90,000.00		\$90,000.00	224	
2009	Diversion line TMTP		\$100,000.00		\$100,000.00	226	
2009	Replace security camera systems at FTTP , LRPS		\$20,000.00	\$12,843.45	\$7,156.55	228	
2009	Replace fire alarm panels		\$20,000.00	\$10,827.26	\$9,172.74	230	
2009	Replace HMI and distribution SCADA panel	339-0001-000	\$95,000.00	\$67,406.18	\$27,593.82	232	7,416
2009	Replace flow meters at Bromley, Dudley, WQ analyzers at FTTP and TMTP		\$45,000.00	\$8,401.33	\$36,598.67	234	
2009	Replace vehicle 407	341-0001-000	\$25,000.00		\$25,000.00	236	
2009	Utility vehicle		\$10,000.00	\$10,036.24	-\$36.24	238	7,415
2009	HVAC repair at lab		\$75,000.00	\$5,125.00	\$69,875.00	240	
2009	Replace hypo pumps at Bristow, Bromley and West Covington		\$5,000.00		\$5,000.00	242	
2009	Dudley vortex suppressor and soft start transformer (AMP)		\$70,000.00	\$16,627.95	\$53,372.05	244	
2009	Vibration analysis equipment		\$25,000.00		\$25,000.00	246	
2009	Tank Painting and Inspections (AMP)		\$665,000.00		\$665,000.00	248	
2008	South Campbell County Water Tower	184-0416-000	\$295,534.56	\$301,628.67	-\$6,094.11	08-185	
3/9/2009	115V Rotomold Cabinet Autosampler	320-0001-000	\$5,609.00		\$5,609.00	250	
	<b>Maintenance Sub-Total</b>		<b>\$2,018,143.56</b>	<b>\$623,128.56</b>	<b>\$1,395,015.00</b>		
	<b>Water Quality &amp; Production Department Sub-Total</b>		<b>\$2,206,343.56</b>	<b>\$689,435.45</b>	<b>\$1,516,908.11</b>		
	<b>TOTAL of Departments</b>		<b>\$7,391,726.99</b>	<b>\$1,624,832.61</b>	<b>\$5,736,515.64</b>		

NKWD June 30 2009 Water Loss Summary													June 2009
	2007	2007	2007	2007	2007	2007	2007	2008	2008	2008	2008	2008	2008
	Jun	July	August	September	October	November	December	January	February	March	April	May	June
Produced 000's	10,654,702	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721
Purchased 000's													
	10,654,702	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721
Sold 000's	8,361,610	8,435,079	8,496,815	8,508,490	8,646,095	8,766,570	9,237,650	9,273,982	9,289,383	9,264,175	9,264,175	9,498,223	9,218,903
Loss 000'	2,293,092	2,277,722	2,448,489	2,733,825	2,693,583	2,586,103	2,111,164	2,105,486	2,052,374	2,028,535	2,016,397	1,588,386	1,708,818
% of Water Loss	21.5%	21.3%	22.4%	24.3%	23.8%	22.8%	18.6%	18.5%	18.1%	18.0%	17.9%	14.3%	15.6%
% of Water Sold	78.5%	78.7%	77.6%	75.7%	76.2%	77.2%	81.4%	81.5%	81.9%	82.0%	82.1%	85.7%	84.4%
Accounted For Loss 000's	601,013.0	619,650.3	597,523.3	604,794.8	629,489.9	740,407.9	761,417.2	755,261.0	752,595.0	752,117.3	688,738.6	658,559.0	640,267.7
Adjusted Loss 000's	1,692,078.6	1,658,071.5	1,850,965.7	2,129,030.2	2,064,093.3	1,845,695.1	1,349,746.4	1,350,224.7	1,299,779.0	1,276,417.7	1,327,658.4	929,827.1	1,068,550.3
% of Water Loss	15.88%	15.48%	16.91%	18.94%	18.20%	16.26%	11.89%	11.87%	11.46%	11.30%	11.77%	8.39%	9.78%
	2008	2008	2008	2008	2008	2008	2008	2009	2009	2009	2009	2009	2009
	June	July	August	September	October	November	December	January	February	March	April	May	June
	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	10,569,390
<b>TOTAL</b>	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	10,569,390
Sold 000's	9,218,903	9,145,550	9,097,042	9,157,720	9,110,265	9,029,462	8,612,086	8,657,500	8,657,044	8,574,358	8,633,484	8,418,689	8,609,267
Loss 000's	1,708,818	1,789,366	1,664,851	1,454,732	1,472,828	1,563,472	2,012,212	2,002,973	2,025,717	2,113,378	2,016,355	2,229,640	1,960,123
% of Water Loss	15.6%	16.4%	15.5%	13.7%	13.9%	14.8%	18.9%	18.8%	19.0%	19.8%	18.9%	20.9%	18.5%
% of Water Sold	84.4%	83.6%	84.5%	86.3%	86.1%	85.2%	81.1%	81.2%	81.0%	80.2%	81.1%	79.1%	81.5%
Accounted For Loss 000's	640,267.7	618,569.5	597,559.0	0.0	573,112.4	543,812.0	609,191.0	610,320.3	605,200.8	618,762.2	597,888.3	581,257.1	649,334.5
Adjusted Loss 000's	1,068,550.3	1,170,796.4	1,067,292.4	1,454,732.0	899,715.6	1,019,660.2	1,403,020.9	1,392,652.8	1,420,516.5	1,494,615.8	1,418,466.2	1,648,382.5	1,310,788.6
% of Water Loss	9.78%	10.71%	9.92%	13.71%	8.50%	9.63%	13.21%	13.06%	13.30%	13.98%	13.32%	15.48%	12.40%





August Board Meeting					
Financial Statement Snapshot					
July 2009 Results					
Current Period Totals				% Difference	% Difference
Section 1	2008	2009	2009 Budget	Prior Year	Budget
Total Revenues	\$3,451,183	\$3,184,463	\$3,492,689	-7.73%	-8.82%
Total O&M	\$2,175,340	\$2,077,925	\$1,836,181	-4.48%	13.17%
YTD Period Totals				% Difference	% Difference
Section 2	2008	2009	2009 Budget	Prior Year	Budget
Total Revenues	\$22,616,993	\$23,168,190	\$24,324,013	2.44%	-4.75%
Total O&M	\$13,665,133	\$14,148,697	\$13,352,439	3.54%	5.96%
Detail					
Detailed Revenues Current	Current Period				
Section 3	2008	2009	2009 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$3,121,698	\$2,969,430	\$3,138,622	-4.88%	-5.39%
Forfeited Discounts	\$97,329	\$63,017	\$99,275	-35.25%	-36.52%
Rents Water Property	\$39,930	\$46,428	\$40,000	16.27%	16.07%
Other Water Revenue	\$33,760	\$23,680	\$36,265	-29.86%	-34.70%
Interest Income	\$121,218	\$33,084	\$141,244	-72.71%	-76.58%
Miscellaneous	\$699	\$12,275	\$734	1656.08%	1572.34%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues Current</b>	<b>\$3,451,183</b>	<b>\$3,184,463</b>	<b>\$3,492,689</b>	<b>-7.73%</b>	<b>-8.82%</b>
YTD					
Detailed Revenues YTD				% Difference	% Difference
Section 4	2008	2009	2009 Budget	Prior Year	Budget
Water Sales	\$20,262,635	\$21,659,979	\$21,788,789	6.90%	-0.59%
Forfeited Discounts	\$512,380	\$440,875	\$522,628	-13.96%	-15.64%
Rents Water Property	\$275,850	\$265,335	\$285,000	-3.81%	-6.90%
Other Water Revenue	\$218,350	\$164,730	\$221,998	-24.56%	-25.80%
Interest Income	\$1,006,214	\$271,130	\$1,158,991	-73.05%	-76.61%
Miscellaneous	\$85,721	\$110,298	\$90,764	28.67%	21.52%
Transfer Boone Florence	\$255,843	\$255,843	\$255,843	0.00%	0.00%
<b>Total Revenues YTD</b>	<b>\$22,616,993</b>	<b>\$23,168,190</b>	<b>\$24,324,013</b>	<b>2.44%</b>	<b>-4.75%</b>



**August Board Meeting**

**July 2009 Results**

**Financial Statement Snapshot**

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

**Detail**

**Current Period**

	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Salaries & Wages	\$685,244	\$723,232	\$547,756	5.54%	32.04%
Employee Pensions & Benefits	\$266,474	\$324,592	\$285,380	21.81%	13.74%
Taxes Other	\$37,525	\$50,420	\$43,157	34.36%	16.83%
Purchased Power	\$273,243	\$242,489	\$212,658	-11.26%	14.03%
Chemicals	\$191,983	\$212,304	\$160,930	10.58%	31.92%
Materials & Supplies	\$231,633	\$117,553	\$154,694	-49.25%	-24.01%
Contractual Services	\$301,827	\$276,083	\$254,109	-8.53%	8.65%
Transportation	\$53,932	\$35,625	\$47,984	-33.94%	-25.76%
Insurance	\$43,083	\$33,409	\$46,339	-22.45%	-27.90%
Advertising	\$1,176	\$499	\$862	-57.57%	-42.11%
Bad Debt Expense	\$70,940	\$41,495	\$64,730	-41.51%	-35.90%
Miscellaneous	\$3,212	\$4,599	\$2,566	43.18%	79.23%
Regulatory Commission	\$15,068	\$15,625	\$15,016	3.70%	4.06%
<b>Total O&amp;M Expenses Current</b>	<b>\$2,175,340</b>	<b>\$2,077,925</b>	<b>\$1,836,181</b>	<b>-4.48%</b>	<b>13.17%</b>

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

**Detail**

**YTD**

	<b>2008</b>	<b>2009</b>	<b>2009 Budget</b>	<b>% Difference Prior Year</b>	<b>% Difference Budget</b>
Salaries & Wages	\$4,896,783	\$4,934,729	\$4,826,613	0.77%	2.24%
Employee Pensions & Benefits	\$2,028,336	\$1,993,337	\$2,128,014	-1.73%	-6.33%
Taxes Other	\$338,064	\$352,093	\$378,038	4.15%	-6.86%
Purchased Power	\$1,484,460	\$1,555,123	\$1,281,395	4.76%	21.36%
Chemicals	\$899,681	\$1,207,457	\$794,706	34.21%	51.94%
Materials & Supplies	\$1,103,736	\$1,123,618	\$1,068,487	1.80%	5.16%
Contractual Services	\$1,727,710	\$1,897,746	\$1,686,189	9.84%	12.55%
Transportation	\$310,498	\$234,783	\$317,209	-24.39%	-25.98%
Insurance	\$388,003	\$275,955	\$408,549	-28.88%	-32.45%
Advertising	\$15,489	\$16,578	\$11,353	7.03%	46.02%
Bad Debt Expense	\$315,729	\$396,253	\$318,087	25.50%	24.57%
Miscellaneous	\$51,163	\$52,760	\$28,683	3.12%	83.94%
Regulatory Commission	\$105,481	\$108,265	\$105,116	2.64%	3.00%
<b>Total O&amp;M Expenses YTD</b>	<b>\$13,665,133</b>	<b>\$14,148,697</b>	<b>\$13,352,439</b>	<b>3.54%</b>	<b>5.96%</b>



**August Board Meeting  
July 2009 Results**

<b>Debt Service Section 8</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
February 1 Payment	\$6,745,000	\$3,616,099	\$10,361,099
May 1 Payment	\$30,000	\$52,875	\$82,875
June 1 Payment	\$63,796	\$54,406	\$118,202
August 1 Payment	\$0	\$4,155,034	\$4,155,034
November 1 Payment	\$0	\$52,125	\$52,125
December 1 Payment	<u>\$64,753</u>	<u>\$53,369</u>	<u>\$118,122</u>
<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>
Total Income	\$23,168,190	\$42,116,117
Total O&M	\$14,148,697	\$23,924,832
Transfer to Debt Service	\$8,554,000	\$14,925,268
Available for Operating Capital	\$465,493	\$4,593,298

**Debt Service Coverage  
Section 10**

	<b>Projected YTD 2009</b>	<b>2009 Annual Budget</b>
Coverage Ratio Estimated	1.20	1.21



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

<b>Assets</b>	<b>2009</b>	<b>2008</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$11,623,885	\$10,171,259
Accrued Interest Receivable	\$17,516	\$0
Accounts Receivable Customers	\$3,429,417	\$3,804,619
Accounts Receivable Unbilled Customers	\$4,700,000	\$4,200,000
Accounts Receivable Other	\$31,081	\$5,855
Assessments Receivable	\$82,711	\$77,906
 Inventory Supplies for New Installation and Maintenance, at Cost	 \$1,104,915	 \$1,331,718
 Prepaid Expenses	 <u>\$151,024</u>	 <u>\$334,045</u>
 <b>Total Current Assets</b>	 <b>\$21,140,549</b>	 <b>\$19,925,402</b>
<b>Restricted Assets</b>		
Bond Proceeds Fund	\$10,615,523	\$18,506,654
Debt Service Reserve Account	\$19,220,114	\$14,052,216
Debt Service Account	\$4,151,477	\$4,701,175
Improvement, Repair, & Replacement	-\$145,216	\$2,308,973
Boone/Florence Settlement Account	<u>\$2,429,818</u>	<u>\$2,843,141</u>
 <b>Total Restricted Assets</b>	 <b>\$36,271,716</b>	 <b>\$42,412,159</b>
<b>Non Current Assets</b>		
Miscellaneous Deferred Charges	\$8,767,011	\$8,906,742
<b>Capital Assets:</b>		
Land, System, Buildings, and Equipment	\$290,444,421	\$284,121,717
Construction in Progress	\$50,163,129	\$37,306,137
 Total Capital Assets before Accumulated Depreciation	 \$340,607,550	 \$321,427,854
Less: Accumulated Depreciation	<u>(\$73,983,112)</u>	<u>(\$67,918,958)</u>
 Capital Assets Net of Accumulated Depreciation	 \$266,624,438	 \$253,508,896
 <b>Total Noncurrent Assets</b>	 <b>\$275,391,449</b>	 <b>\$262,415,638</b>
 <b>Total Assets</b>	 <b><u>\$332,803,714</u></b>	 <b><u>\$324,753,199</u></b>



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

<b>Liabilities and Retained Earnings</b>	<b>2009</b>	<b>2008</b>
<b>Current Liabilities</b>		
Current Portion of Long Term Debt	\$6,854,527	\$6,025,000
Accounts Payable	\$1,529,958	\$1,738,568
Accrued Payroll & Liabilities	\$336,433	\$87,548
Other Accrued Liabilities	<u>\$94,925</u>	<u>\$109,559</u>
<b>Total Current Liabilities</b>	<b>\$8,815,843</b>	<b>\$7,960,675</b>
<b>Current Liabilities From Restricted Assets</b>		
Accounts Payable	\$1,032,180	\$1,049,510
Accrued Interest Payable	<u>\$3,877,510</u>	<u>\$725,755</u>
<b>Total Current Liabilities From Restricted Assets</b>	<b>\$4,909,690</b>	<b>\$1,775,265</b>
<b>Long Term Debt</b>		
Long Term Portion of Bonded Indebtedness	\$184,367,872	\$163,185,888
Bond Anticipation Notes Payable	\$0	\$27,165,000
Note Payable-Taylor Mill Purchase	\$1,275,000	\$1,375,000
Deferred Note Payable	<u>\$100,000</u>	<u>\$100,000</u>
<b>Total Long Term Debt</b>	<b>\$185,742,872</b>	<b>\$191,825,888</b>
<b>Total Liabilities</b>	<b>\$199,468,405</b>	<b>\$201,561,828</b>
<b>Retained Earnings</b>	<b><u>\$133,335,309</u></b>	<b><u>\$123,191,371</u></b>
<b>Total Liabilities and Retained Earnings</b>	<b><u>\$332,803,714</u></b>	<b><u>\$324,753,199</u></b>





**Income and Expense Report Summary  
For the Seven Months ending July 31, 2009**

<b>Current Period</b>	<b>July 2009</b>	<b>July 2008</b>	<b>July Budget</b>	<b>Variance Over (Under) %</b>	
Total Income	\$3,184,463	\$3,451,183	\$3,492,689	-8.8%	
Total O&M Expenses	\$2,077,925	\$2,175,340	\$1,836,181	13.2%	
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%	
Available for Transfer to Operating Capital	(\$115,462)	\$53,843	\$434,286	-126.6%	
<b>Year to Date</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under) %</b>	<b>2008 Annual Budget</b>
Total Income	\$23,168,190	\$22,616,993	\$24,324,013	-4.8%	\$40,233,672
Total O&M Expenses	\$14,148,697	\$13,665,133	\$13,352,439	6.0%	\$22,737,899
Transfer to Debt Service	\$8,554,000	\$8,554,000	\$8,555,554	0.0%	\$12,902,475
Available for Transfer to Operating Capital	\$465,493	\$397,860	\$2,416,020	-80.7%	\$4,593,298



**Income and Expenses Report-Detail  
For the Seven Months ending July 31, 2009**

	July 2009	July 2008	July Budget	Variance Over (Under)	YTD 2009	YTD 2008	YTD Budget	Variance Over (Under)
<b>Operating Income</b>								
Water Sales	\$2,969,430	\$3,121,698	\$3,138,622	-5.4%	\$21,659,979	\$20,262,635	\$21,788,789	-0.6%
Forfeited Discounts	\$63,017	\$97,329	\$99,275	-36.5%	\$440,875	\$512,380	\$522,628	-15.6%
Rents from Water Property	\$46,428	\$39,930	\$40,000	16.1%	\$265,335	\$275,850	\$285,000	-6.9%
Other Water Revenues	\$23,680	\$33,760	\$36,265	-34.7%	\$164,730	\$218,350	\$221,998	-25.8%
<b>Total Operating Income</b>	<b>\$3,102,555</b>	<b>\$3,292,717</b>	<b>\$3,314,162</b>	<b>-6.4%</b>	<b>\$22,530,919</b>	<b>\$21,269,215</b>	<b>\$22,818,415</b>	<b>-1.3%</b>
<b>Non Operating Income</b>								
Interest Income	\$33,084	\$121,218	\$141,244	-76.6%	\$271,130	\$1,006,214	\$1,158,991	-76.6%
Miscellaneous	\$12,275	\$699	\$734	1572.3%	\$110,298	\$85,721	\$90,764	21.5%
<b>Total Non Operating Income</b>	<b>\$45,359</b>	<b>\$121,917</b>	<b>\$141,978</b>	<b>-68.1%</b>	<b>\$381,428</b>	<b>\$1,091,935</b>	<b>\$1,249,755</b>	<b>-69.5%</b>
Boone Florence Settlement Transfer	\$36,549	\$36,549	\$36,549	0.0%	\$255,843	\$255,843	\$255,843	0.0%
<b>Total Income</b>	<b>\$3,184,463</b>	<b>\$3,451,183</b>	<b>\$3,492,689</b>	<b>-8.8%</b>	<b>\$23,168,190</b>	<b>\$22,616,993</b>	<b>\$24,324,013</b>	<b>-4.8%</b>
<b>O&amp;M Expenses</b>								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$962,715	\$962,416	\$788,477	22.1%	\$6,159,253	\$5,804,585	\$5,170,540	19.1%
Engineering & Distribution	\$520,170	\$488,724	\$466,196	11.6%	\$3,698,203	\$3,471,582	\$3,680,451	0.5%
Customer Service	\$317,162	\$320,008	\$316,387	0.2%	\$2,234,492	\$2,197,251	\$2,313,847	-3.4%
Administration	\$277,878	\$404,192	\$265,121	4.8%	\$2,056,749	\$2,191,715	\$2,187,601	-6.0%
<b>Total O&amp;M Expenses</b>	<b>\$2,077,925</b>	<b>\$2,175,340</b>	<b>\$1,836,181</b>	<b>13.2%</b>	<b>\$14,148,697</b>	<b>\$13,665,133</b>	<b>\$13,352,439</b>	<b>6.0%</b>
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%	\$8,554,000	\$8,554,000	\$8,555,554	0.0%
<b>Total Expenses</b>	<b>\$3,299,925</b>	<b>\$3,397,340</b>	<b>\$3,058,403</b>	<b>7.9%</b>	<b>\$22,702,697</b>	<b>\$22,219,133</b>	<b>\$21,907,993</b>	<b>3.6%</b>
<b>Avail. to Transfer to Oper. Capital</b>	<b><u>(\$115,462)</u></b>	<b><u>\$53,843</u></b>	<b><u>\$434,286</u></b>	<b><u>-126.6%</u></b>	<b><u>\$465,493</u></b>	<b><u>\$397,860</u></b>	<b><u>\$2,416,020</u></b>	<b><u>-80.7%</u></b>



**Expense Report By Division Actual to Budget  
For the Seven Months ending July 31, 2009**

<b>Division</b>	<b>July Actual</b>	<b>July Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$962,715	\$788,477	22.1%	\$6,159,253	\$5,170,540	19.1%	\$8,490,605	Chemicals and power increases
Engineering & Distribution	\$520,170	\$466,196	11.6%	\$3,698,203	\$3,680,451	0.5%	\$6,688,809	
Customer Service	\$317,162	\$316,387	0.2%	\$2,234,492	\$2,313,847	-3.4%	\$3,913,555	
Administration	\$277,878	\$265,121	4.8%	\$2,056,749	\$2,187,601	-6.0%	\$3,644,930	
<b>Total O&amp;M</b>	<b><u>\$2,077,925</u></b>	<b><u>\$1,836,181</u></b>	<b><u>13.2%</u></b>	<b><u>\$14,148,697</u></b>	<b><u>\$13,352,439</u></b>	<b><u>6.0%</u></b>	<b><u>\$22,737,899</u></b>	



**Expense Report By Department Actual to Budget  
For the Seven Months ending July 31, 2009**

<b>Department</b>	<b>July Actual</b>	<b>July Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Source of Supply</b>								
Licking River Pump Station	\$6,711	\$9,044	-25.8%	\$29,979	\$34,744	-13.7%	\$65,000	
Ohio River Pump Station #1	\$84,583	\$61,716	37.1%	\$415,457	\$327,266	26.9%	\$630,000	Power increases Fuel Adj etc
Ohio River Pump Station #2	\$13,099	\$10,418	25.7%	\$45,675	\$44,365	3.0%	\$80,000	Power increases Fuel Adj etc
<b>Total Source of Supply</b>	<b>\$104,393</b>	<b>\$81,178</b>	<b>28.6%</b>	<b>\$491,111</b>	<b>\$406,375</b>	<b>20.9%</b>	<b>\$775,000</b>	
<b>Water Quality</b>								
Ft. Thomas Treatment Plant	\$340,872	\$228,094	49.4%	\$2,181,127	\$1,475,832	47.8%	\$2,705,450	Power increases Fuel Adj etc, Chemical prices
Taylor Mill Treatment plant	\$73,703	\$81,969	-10.1%	\$438,969	\$579,223	-24.2%	\$937,350	
Memorial Pky Treatment Plant	\$61,064	\$71,377	-14.4%	\$530,399	\$520,077	2.0%	\$965,400	Power increases Fuel Adj etc, Chemical prices
Laboratory	\$67,547	\$71,758	-5.9%	\$470,412	\$446,050	5.5%	\$873,700	
Instrumentation	\$52,706	\$41,899	25.8%	\$310,851	\$265,583	17.0%	\$456,950	Increased overtime Year to Date
Sludge	\$14,390	\$5,276	172.7%	\$94,625	\$35,512	166.5%	\$73,000	
<b>Total Water Quality</b>	<b>\$610,282</b>	<b>\$500,373</b>	<b>22.0%</b>	<b>\$4,026,383</b>	<b>\$3,322,277</b>	<b>21.2%</b>	<b>\$6,011,850</b>	
<b>Total Pumping &amp; Storage</b>	<b>\$248,040</b>	<b>\$206,926</b>	<b>19.9%</b>	<b>\$1,641,759</b>	<b>\$1,441,888</b>	<b>13.9%</b>	<b>\$2,566,650</b>	Electric costs
<b>Total SOS, WQ, P&amp;S</b>	<b>\$962,715</b>	<b>\$788,477</b>	<b>22.1%</b>	<b>\$6,159,253</b>	<b>\$5,170,540</b>	<b>19.1%</b>	<b>\$9,353,500</b>	



**Expense Report By Department Actual to Budget  
For the Seven Months ending July 31, 2009**

<b>Department</b>	<b>July Actual</b>	<b>July Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Engineering &amp; Distribution</b>								
Engineering	\$136,547	\$114,427	19.3%	\$892,239	\$863,008	3.4%	\$1,599,694	
Distribution	\$376,649	\$343,389	9.7%	\$2,769,897	\$2,748,188	0.8%	\$5,010,719	
Flushing	\$6,974	\$8,380	-16.8%	\$36,067	\$69,255	-47.9%	\$122,500	
<b>Total Engineering &amp; Distr.</b>	<b>\$520,170</b>	<b>\$466,196</b>	<b>11.6%</b>	<b>\$3,698,203</b>	<b>\$3,680,451</b>	<b>0.5%</b>	<b>\$6,732,913</b>	
<b>Customer Service</b>								
Field Service	\$73,463	\$63,859	15.0%	\$494,571	\$533,754	-7.3%	\$934,350	
Meter Shop	\$30,302	\$26,941	12.5%	\$221,011	\$242,205	-8.8%	\$407,350	
Courier/Maintenance	\$5,039	\$4,165	21.0%	\$34,053	\$36,195	-5.9%	\$65,450	
Account Service	\$137,829	\$128,299	7.4%	\$901,221	\$978,418	-7.9%	\$1,741,850	
Meter Reading	\$22,571	\$23,657	-4.6%	\$162,342	\$177,853	-8.7%	\$323,550	
Other	\$47,958	\$69,466	-31.0%	\$421,294	\$345,422	22.0%	\$600,000	Increase in bad debt corresponding to economy
<b>Total Customer Service</b>	<b>\$317,162</b>	<b>\$316,387</b>	<b>0.2%</b>	<b>\$2,234,492</b>	<b>\$2,313,847</b>	<b>-3.4%</b>	<b>\$4,072,550</b>	



**Expense Report By Department Actual to Budget  
For the Seven Months ending July 31, 2009**

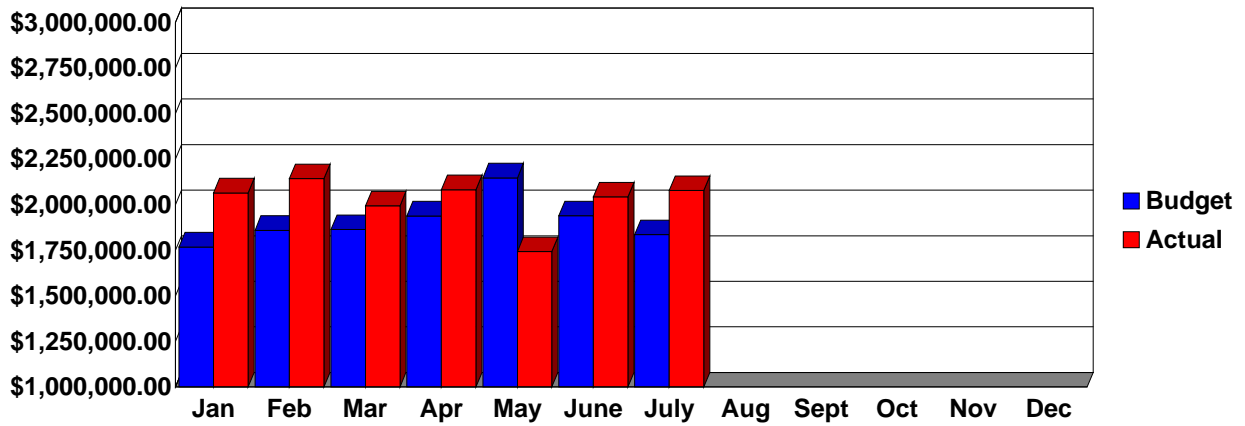
<b>Department</b>	<b>July Actual</b>	<b>July Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Administration</b>								
Executive Management	\$42,224	\$38,460	9.8%	\$309,377	\$332,867	-7.1%	\$580,350	
Board of Commissioners	\$14,596	\$9,969	46.4%	\$85,582	\$68,701	24.6%	\$108,800	
Accounting	\$19,010	\$23,228	-18.2%	\$209,427	\$231,712	-9.6%	\$381,864	
H.R.-Information Systems	\$126,276	\$115,094	9.7%	\$833,170	\$919,020	-9.3%	\$1,622,980	
Other	\$75,772	\$78,370	-3.3%	\$619,193	\$635,301	-2.5%	\$1,071,875	
<b>Total Administration</b>	<b>\$277,878</b>	<b>\$265,121</b>	<b>4.8%</b>	<b>\$2,056,749</b>	<b>\$2,187,601</b>	<b>-6.0%</b>	<b>\$3,765,869</b>	
<b>Total O&amp;M</b>	<b>\$2,077,925</b>	<b>\$1,836,181</b>	<b>13.2%</b>	<b>\$14,148,697</b>	<b>\$13,352,439</b>	<b>6.0%</b>	<b>\$23,924,832</b>	



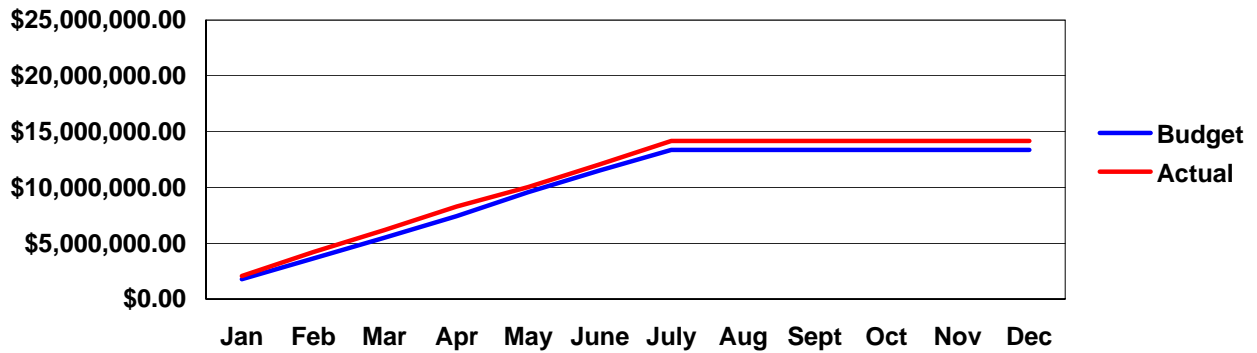
**Expense Report By Account Actual to Budget  
For the Seven Months ending July 31, 2009**

<b>Account</b>	<b>July Actual</b>	<b>July Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$723,232	\$547,756	32.0%	\$4,934,729	\$4,826,613	2.2%	
Employee Pensions & Benefits	\$324,592	\$285,380	13.7%	\$1,993,337	\$2,128,014	-6.3%	
Taxes Other Than Income Taxes	\$50,420	\$43,157	16.8%	\$352,093	\$378,038	-6.9%	
Purchased Power	\$242,489	\$212,658	14.0%	\$1,555,123	\$1,281,395	21.4%	Fuel adjustment and rate increases
Chemicals	\$212,304	\$160,930	31.9%	\$1,207,457	\$794,706	51.9%	Prices continue to rise although more slowly
Materials & Supplies	\$117,553	\$154,694	-24.0%	\$1,123,618	\$1,068,487	5.2%	Four 36" main breaks first three months
Contractual Services	\$276,083	\$254,109	8.6%	\$1,897,746	\$1,686,189	12.5%	Breaks, sludge, blowoffs, legal expense
Transportation	\$35,625	\$47,984	-25.8%	\$234,783	\$317,209	-26.0%	Fuel price 2009 significantly lower
Insurance	\$33,409	\$46,339	-27.9%	\$275,955	\$408,549	-32.5%	Reduction in premiums
Advertising	\$499	\$862	-42.1%	\$16,578	\$11,353	46.0%	Increase in bidding and proposals
Bad Debt Expense	\$41,495	\$64,730	-35.9%	\$396,253	\$318,087	24.6%	General economic conditions
Miscellaneous	\$4,599	\$2,566	79.2%	\$52,760	\$28,683	83.9%	
Regulatory Commission Assessment	\$15,625	\$15,016	4.1%	\$108,265	\$105,116	3.0%	
<b>Total O&amp;M Expenses</b>	<b><u>\$2,077,925</u></b>	<b><u>\$1,836,181</u></b>	<b><u>13.2%</u></b>	<b><u>\$14,148,697</u></b>	<b><u>\$13,352,439</u></b>	<b><u>6.0%</u></b>	

## NKWD O&M Monthly Comparison 2009 Budget to Actual



## NKWD O&M YTD Trending 2009 - Budget To Actual



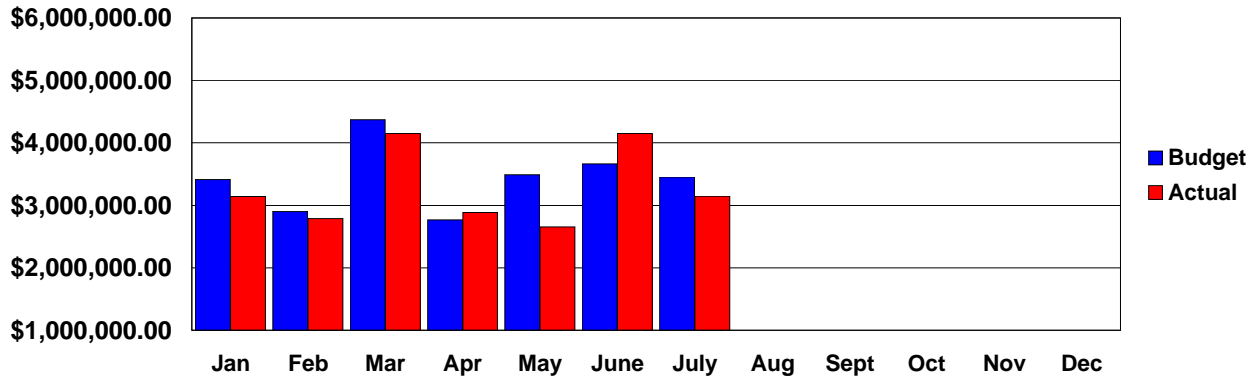




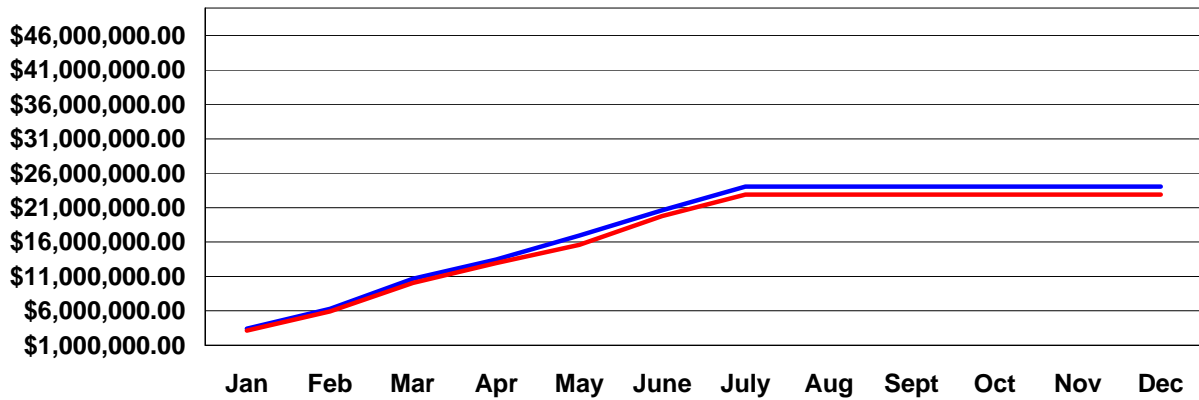
**Income Report Actual to Projected  
For the Seven Months ending July 31, 2009**

Description	July Actual	July Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$2,969,430	\$3,138,622	-5.4%	\$21,659,979	\$21,788,789	-0.6%	Wet & Cool weather moderated income
Forfeited Discounts	\$63,017	\$99,275	-36.5%	\$440,875	\$522,628	-15.6%	New penalty procedure
Rents from Water Property	\$46,428	\$40,000	16.1%	\$265,335	\$285,000	-6.9%	Timing of receipts and recording of income
Other Water Revenues	\$23,680	\$36,265	-34.7%	\$164,730	\$221,998	-25.8%	Timing Issues
<b>Total Operating Revenues</b>	<b>\$3,102,555</b>	<b>\$3,314,162</b>	<b>-6.4%</b>	<b>\$22,530,919</b>	<b>\$22,818,415</b>	<b>-1.3%</b>	
<b>Non Operating Income</b>							
Interest Income	\$33,084	\$141,244	-76.6%	\$271,130	\$1,158,991	-76.6%	Fed fund rate at historic low, accrual correction
Miscellaneous	\$12,275	\$734	1572.3%	\$110,298	\$90,764	21.5%	
<b>Total Non Operating Income</b>	<b>\$45,359</b>	<b>\$141,978</b>	<b>-68.1%</b>	<b>\$381,428</b>	<b>\$1,249,755</b>	<b>-69.5%</b>	
<b>Total Income</b>	<b><u>\$3,147,914</u></b>	<b><u>\$3,456,140</u></b>	<b><u>-8.9%</u></b>	<b><u>\$22,912,347</u></b>	<b><u>\$24,068,170</u></b>	<b><u>-4.8%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Budget to Actual**



**NKWD**  
**Revenue Trending 2009 - Budget To Actual**





**Expense Report By Division Actual to Actual  
For the Seven Months ending July 31, 2009**

<b>Division</b>	<b>July 2009</b>	<b>July 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$962,715	\$962,416	0.0%	\$6,159,253	\$5,804,585	6.1%	Higher Electric & Chemical costs
Engineering & Distribution	\$520,170	\$488,724	6.4%	\$3,698,203	\$3,471,582	6.5%	Main Repairs especially 4 36"
Customer Service	\$317,162	\$320,008	-0.9%	\$2,234,492	\$2,197,251	1.7%	Increase in bad debt expense
Administration	\$277,878	\$404,192	-31.3%	\$2,056,749	\$2,191,715	-6.2%	
<b>Total O&amp;M</b>	<b><u>\$2,077,925</u></b>	<b><u>\$2,175,340</u></b>	<b><u>-4.5%</u></b>	<b><u>\$14,148,697</u></b>	<b><u>\$13,665,133</u></b>	<b><u>3.5%</u></b>	

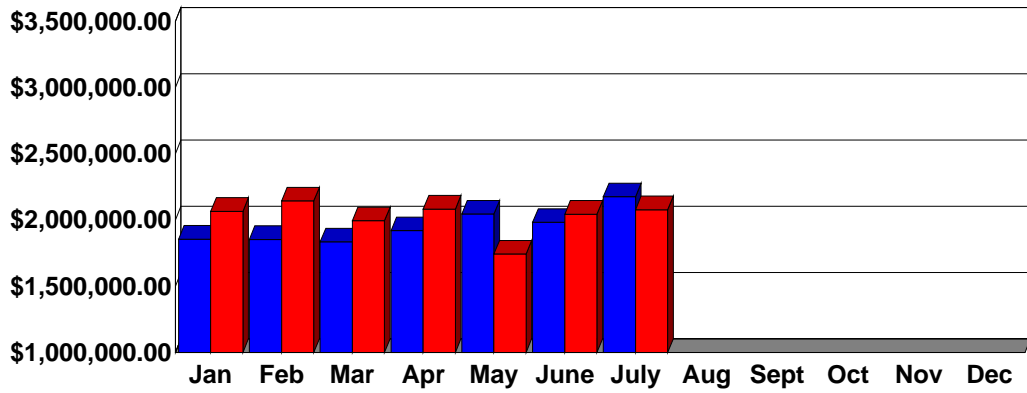


**Expense Report By Account Actual to Actual  
For the Seven Months ending July 31, 2009**

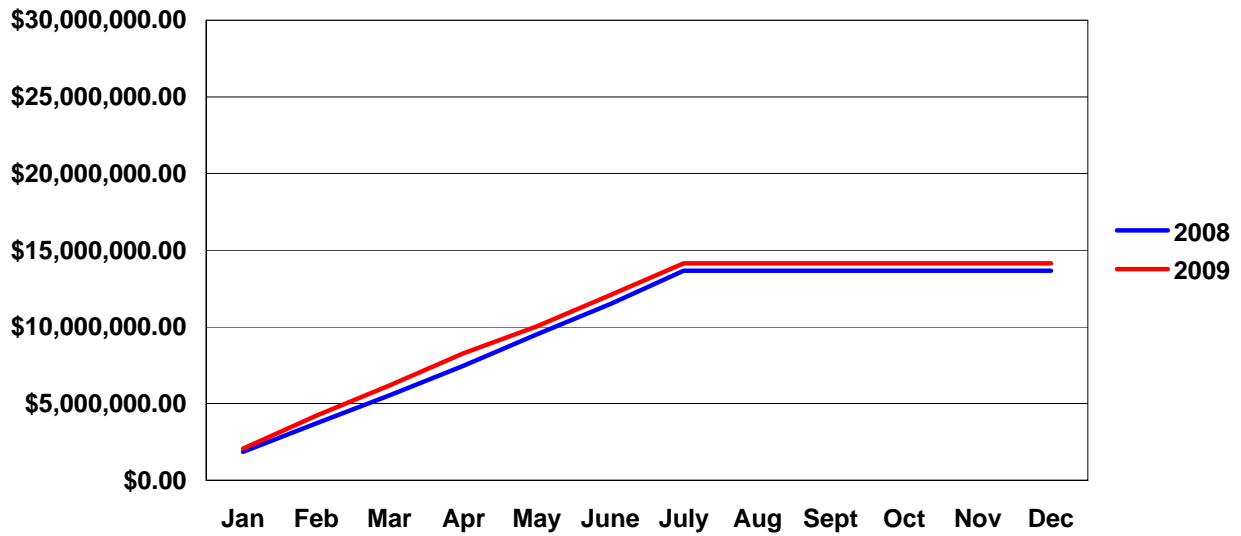
<b>Account</b>	<b>July 2009</b>	<b>July 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$723,232	\$685,244	5.5%	\$4,934,729	\$4,896,783	0.8%	
Employee Pensions & Benefits	\$324,592	\$266,474	21.8%	\$1,993,337	\$2,028,336	-1.7%	
Taxes Other Than Income Taxes	\$50,420	\$37,525	34.4%	\$352,093	\$338,064	4.1%	
Purchased Power	\$242,489	\$273,243	-11.3%	\$1,555,123	\$1,484,460	4.8%	Fuel adjustment and rate increases
Chemicals	\$212,304	\$191,983	10.6%	\$1,207,457	\$899,681	34.2%	Rapid price increases but are leveling off
Materials & Supplies	\$117,553	\$231,633	-49.3%	\$1,123,618	\$1,103,736	1.8%	Four 36" breaks in first three months
Contractual Services	\$276,083	\$301,827	-8.5%	\$1,897,746	\$1,727,710	9.8%	Blowoff charges, sludge removal, 36" breaks, legal
Transportation	\$35,625	\$53,932	-33.9%	\$234,783	\$310,498	-24.4%	Fuel prices lower in 2009
Insurance	\$33,409	\$43,083	-22.5%	\$275,955	\$388,003	-28.9%	Reduction in Insurance premiums
Advertising	\$499	\$1,176	-57.6%	\$16,578	\$15,489	7.0%	
Bad Debt Expense	\$41,495	\$70,940	-41.5%	\$396,253	\$315,729	25.5%	Economic conditions driving write offs
Miscellaneous	\$4,599	\$3,212	43.2%	\$52,760	\$51,163	3.1%	
Regulatory Commission Assessment	\$15,625	\$15,068	3.7%	\$108,265	\$105,481	2.6%	
<b>Total O&amp;M Expenses</b>	<b><u>\$2,077,925</u></b>	<b><u>\$2,175,340</u></b>	<b><u>-4.5%</u></b>	<b><u>\$14,148,697</u></b>	<b><u>\$13,665,133</u></b>	<b><u>3.5%</u></b>	

### NKWD O&M Monthly Comparison 2009 Actual to Actual

■ Actual 2008  
■ Actual 2009



### NKWD O&M YTD Trending 2009 - Actual to Actual

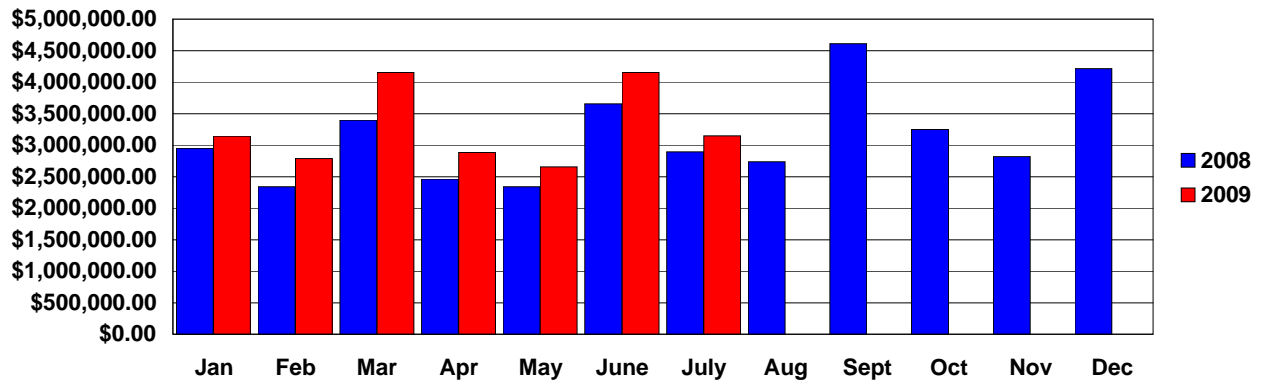




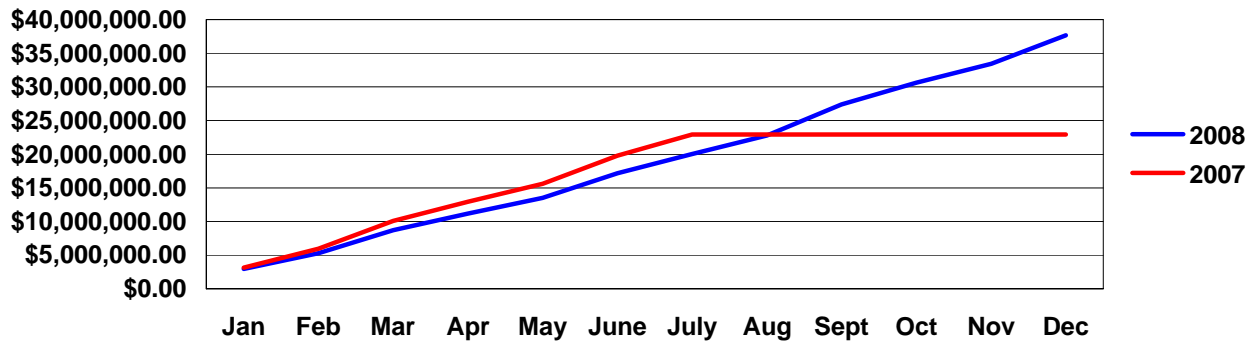
**Income Report Actual to Actual  
For the Seven Months ending July 31, 2009**

Description	July 2009	July 2008	Variance Over (Under)		YTD 2009	YTD 2008	Variance Over (Under)	Explanation
Water Sales	\$2,969,430	\$3,121,698	-4.9%		\$21,659,979	\$20,262,635	6.9%	
Forfeited Discounts	\$63,017	\$97,329	-35.3%		\$440,875	\$512,380	-14.0%	New penalty procedure
Rents from Water Property	\$46,428	\$39,930	16.3%		\$265,335	\$275,850	-3.8%	Timing issues
Other Water Revenues	\$23,680	\$33,760	-29.9%		\$164,730	\$218,350	-24.6%	Timing of Revenue
<b>Total Operating Revenues</b>	<b>\$3,102,555</b>	<b>\$3,292,717</b>	<b>-5.8%</b>		<b>\$22,530,919</b>	<b>\$21,269,215</b>	<b>5.9%</b>	
<b>Non Operating Income</b>								
Interest Income	\$33,084	\$121,218	-72.7%		\$271,130	\$1,006,214	-73.1%	Fed Fund rate at historic low, accrual correction
Miscellaneous	\$12,275	\$699	1656.1%#		\$110,298	\$85,721	28.7%	
<b>Total Non Operating Income</b>	<b>\$45,359</b>	<b>\$121,917</b>	<b>-62.8%</b>		<b>\$381,428</b>	<b>\$1,091,935</b>	<b>-65.1%</b>	
<b>Total Income</b>	<b><u>\$3,147,914</u></b>	<b><u>\$3,414,634</u></b>	<b><u>-7.8%</u></b>		<b><u>\$22,912,347</u></b>	<b><u>\$22,361,150</u></b>	<b><u>2.5%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Actual to Actual**



**NKWD**  
**Revenue Trending 2009 - Actual to Actual**







	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	Contingences - CEO's		\$95,900.00		\$95,900.00	8	
	- Trimble 2008 Geoxplorer XT & Software	340-0001-000	\$4,100.00	\$4,076.00	\$24.00	8A	8,462
			\$121,000.00	\$9,819.32	\$111,180.68		
	<b>Administration Department Sub-Total</b>		<b>\$121,000.00</b>	<b>\$9,819.32</b>	<b>\$111,180.68</b>		
	<b>HR/Security/Safety &amp; IT</b>						
	<b>INFO SYSTEMS</b>						
	<b>2009</b>						
2009	PC Hardware Replacement Program	340-0001-000	\$100,000.00	\$46,177.63	\$53,822.37	20	See List
2009	PC Unscheduled Requirements (Potential New Employees)	340-0001-000	\$13,000.00	\$2,073.54	\$10,926.46	22	See List
2009	Lighting - Safety	343-0001-000	\$2,000.00		\$2,000.00	22A	
2009	Windows Server 2008 Software (2)	340-0001-000	\$1,100.00	\$536.00	\$564.00	24	
2009	Scanner (to replace Fujitsu)	340-0001-000	\$18,850.00	\$16,247.00	\$2,603.00	26	8,415
2009	Sony 42" LCD TV	340-0001-000	\$1,150.00	\$1,136.42	\$13.58	26A	8,452
2009	Server & SQL license for Web Report Software	340-0001-000	\$12,000.00	\$10,937.05	\$1,062.95	28	8436,8438,8469
2009	FrankeNAS Continuous Data Protection Storage System	340-0001-000	\$20,000.00		\$20,000.00	30	
2009	Idealstore CDP Software	340-0001-000	\$10,000.00		\$10,000.00	32	
2009	Design Jet Plotters --- Engineering/IT	340-0001-000	\$6,500.00	\$6,222.25	\$277.75	34	8,408
2009	UPS (3) for Server Room	340-0001-000	\$4,000.00		\$4,000.00	38	
2009	VNC License	340-0001-000	\$1,500.00		\$1,500.00	40	
2009	ArcPad Software (GIS software for handhelds)	340-0001-000	\$1,500.00	\$1,795.68	-\$295.68	42	8,455
2009	Visual Asset Management Software (tracking IT Assets)	340-0001-000	\$2,000.00	\$1,798.80	\$201.20	44	8,432
2009	Fire Alarm Replacement @ ORPPS 1 & 2	340-0001-000	\$15,000.00	\$9,613.34	\$5,386.66	46	
2009	Digital Camera (Eng)	340-0001-000	\$200.00		\$200.00	48	
2009	Visioneer Scanner (Eng)	340-0001-000	\$1,000.00		\$1,000.00	50	
09-29	Convert to ESRI GeoDatabase (AMP) Priority (Original 217,500) (2010 Mus	340-0001-000	\$115,000.00	\$30,884.87	\$84,115.13	56	See List
	<b>HR/Security/Safety/ IT Department Sub-total</b>		<b>\$324,800.00</b>	<b>\$96,537.71</b>	<b>\$197,377.42</b>		
	<b>CUSTOMER SERVICE</b>						
	<b>Billing</b>						
	<b>2008</b>						
2007	Harris eCare Web-Based Account View / Payment	340-0001-000	\$5,000.00		\$5,000.00	07-60	
2007	Software Update Package to CIS ( Version III )	340-0001-000	\$60,000.00		\$60,000.00	07-64	
2008	Relocate Dropbox Aqua		\$1,000.00		\$1,000.00	70	
	<b>2009</b>						
2009	Awning over side employee entrance door	184-0305-000	\$1,000.00		\$1,000.00	72	
2009	New Garage Door Bottling smaller door	184-0305-000	\$15,000.00		\$15,000.00	74	
2009	4 Additional Work Stations (walls, desks, chairs)	184-0305-000	\$25,000.00		\$25,000.00	76	
2009	Wall demolition & construction	184-0305-000	\$10,000.00		\$10,000.00	78	
	<b>Billing Sub-Total</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
	<b>Total Billing</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
	<b>CS - Field Services</b>						
	<b>2008</b>						
2008	Route Smart Software - Monthly Billing Capability	340-0001-000	\$100,000.00		\$100,000.00	08-55	
	<b>2009</b>						
2009	Pickup Mid-Size (Replaces 125, F-250)	341-0001-000	\$25,000.00		\$25,000.00	80	
2009	Laptop GPS / mCare	340-0001-000	\$45,000.00		\$45,000.00	82	
2009	Handheld Orion Collection Units (4)	340-0001-000	\$22,000.00		\$22,000.00	84	7466-7467-7468-7469-7470
2009	???		\$22,000.00		\$22,000.00	86	
	<b>Sub-Total 2007</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
	<b>CS - Field Services &amp; Flushing Sub-Total</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
	<b>Meter Shop</b>						
	<b>2008</b>						
2006	AMR Develop/Project	334-0001-000	\$17,312.33	\$0.00	\$17,312.33	06-123	
2008	Water Meters All Sizes (400,000 orig 220,000 actual)	152-0000-000	\$180,000.00	\$0.00	\$180,000.00	08-65	
2008	New Meter Pit @ Riley School	333-0001-000	\$35,000.00	\$1,594.59	\$33,405.41	90	7,460
	<b>2009</b>						
2009	Meter Pit Childrens Home	333-0001-000	\$35,000.00		\$35,000.00	92	
2009	Replacement Meters all sizes	152-0000-000	\$400,000.00	\$16,280.82	\$383,719.18	94	
2009	4 Portable Radios& 2 Headphones	346-0001-000	\$3,000.00	\$2,480.00	\$520.00	96	7471,72,73,74,75,76
2009	Locators		\$2,000.00		\$2,000.00	98	
2009	Coin Accepters Water Haulers (TMTP)		\$7,500.00		\$7,500.00	100	
6/11/2020	FH Meter 8"	333-0001-000	\$7,600.00		\$7,600.00	102	
	<b>Meter Shop Sub-Total</b>		<b>\$687,412.33</b>	<b>\$20,355.41</b>	<b>\$667,056.92</b>		
	<b>Customer Service Department Sub-Total</b>		<b>\$1,018,412.33</b>	<b>\$20,355.41</b>	<b>\$998,056.92</b>		
	<b>DISTRIBUTION</b>						
	<b>Mainline Improvement</b>						
	<b>2008</b>						

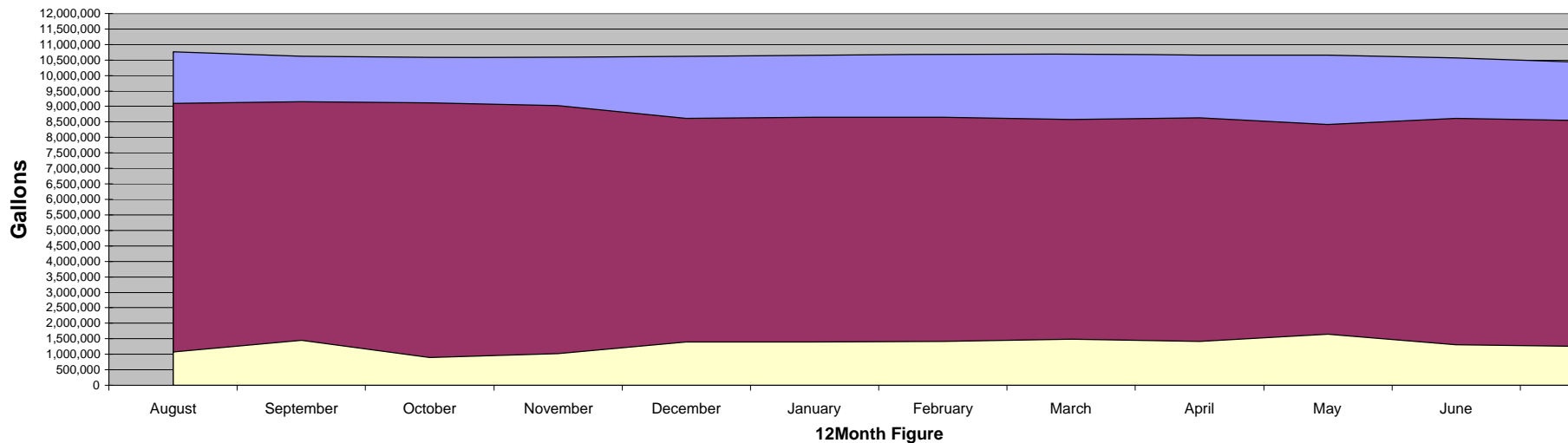


	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>Distribution/Engineering Department Total</b>		<b>\$3,725,171.10</b>	<b>\$1,134,302.51</b>	<b>\$2,590,868.59</b>		
	<b>Water Quality &amp; Production Operations</b>						
	<b>2009</b>						
2009	Replacement of operator's WQ analyzers		\$10,000.00		\$10,000.00	200	
7/16/2009	Ball Valve for Pump #4 TMPS From 2008 OCB Budget	311-0003-000	\$32,200.00		\$32,200.00	08-183	
2009	2 SCADA view nodes		\$12,000.00		\$12,000.00	202	
2009	Sludge Polymer makeup system	184-0455-000	\$85,000.00	\$66,306.89	\$18,693.11	08-161 or 204	
2009	Pickup 4x4 (small) (Replaces 414 S-10)	341-0001-000	\$20,000.00		\$20,000.00	206	
2009	Pickup (small) (Replaces 405 S-10)	341-0001-000	\$20,000.00		\$20,000.00	208	
	<b>Water Quality &amp; Producton Sub-total</b>		<b>\$179,200.00</b>	<b>\$66,306.89</b>	<b>\$112,893.11</b>		
	<b>LABORATORY</b>						
	<b>2009</b>						
2009	Water jacketed incubator		\$9,000.00		\$9,000.00	210	
	<b>Laboratory Sub-Total</b>		<b>\$9,000.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>		
	<b>MAINTENANCE</b>						
	<b>2009</b>						
2008	Pump Control Valve	311-0003-000	\$37,000.00	\$32,179.00	\$4,821.00	08-183	
2009	Roof replacement at FTTP		\$120,000.00	\$526.32	\$119,473.68	220	
2009	Trailer Mounted Protoble generator :: See Note 1		\$315,000.00	\$189,706.16	\$125,293.84	222	
2009	Valves for ORPS 2 and TMTP		\$90,000.00		\$90,000.00	224	
2009	Diversion line TMTP		\$100,000.00		\$100,000.00	226	
2009	Replace security camera systems at FTTP , LRPS		\$20,000.00	\$14,090.98	\$5,909.02	228	
2009	Replace fire alarm panels		\$20,000.00	\$10,827.26	\$9,172.74	230	
2009	Replace HMI and distribution SCADA panel	339-0001-000	\$95,000.00	\$67,406.18	\$27,593.82	232	7,416
2009	Replace flow meters at Bromley, Dudley, WQ analyzers at FTTP and TMTP		\$45,000.00	\$8,401.33	\$36,598.67	234	
2009	Replace vehicle 407	341-0001-000	\$25,000.00		\$25,000.00	236	
2009	Utility vehicle		\$10,000.00	\$10,036.24	-\$36.24	238	7,415
2009	HVAC repair at lab		\$75,000.00	\$5,125.00	\$69,875.00	240	
2009	Replace hypo pumps at Bristow, Bromley and West Covington		\$5,000.00		\$5,000.00	242	
2009	Dudley vortex suppressor and soft start transformer (AMP)		\$70,000.00	\$16,627.95	\$53,372.05	244	
2009	Vibration analysis equipment		\$25,000.00		\$25,000.00	246	
2009	Tank Painting and Inspections (AMP)		\$665,000.00		\$665,000.00	248	
2008	South Campbell County Water Tower	184-0416-000	\$295,534.56	\$301,628.67	-\$6,094.11	08-185	
3/9/2009	115V Rotomold Cabinet Autosampler	320-0001-000	\$5,609.00	\$5,609.00	\$0.00	250	7,395
	<b>Maintenance Sub-Total</b>		<b>\$2,018,143.56</b>	<b>\$662,164.09</b>	<b>\$1,355,979.47</b>		
	<b>Water Quality &amp; Production Department Sub-Total</b>		<b>\$2,206,343.56</b>	<b>\$728,470.98</b>	<b>\$1,477,872.58</b>		
	<b>TOTAL of Departments</b>		<b>\$7,395,726.99</b>	<b>\$1,989,485.93</b>	<b>\$5,375,356.19</b>		

**NKWD**  
**July 31 2009**  
**Water Loss Summary**

	2007	2007	2007	2007	2007	2007	2008	2008	2008	2008	2008	2008
	July	August	September	October	November	December	January	February	March	April	May	June
Produced 000's	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721
Purchased 000's												
	10,712,801	10,945,304	11,242,315	11,339,678	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721
Sold 000's	8,435,079	8,496,815	8,508,490	8,646,095	8,766,570	9,237,650	9,273,982	9,289,383	9,264,175	9,264,175	9,498,223	9,218,903
Loss 000'	2,277,722	2,448,489	2,733,825	2,693,583	2,586,103	2,111,164	2,105,486	2,052,374	2,028,535	2,016,397	1,588,386	1,708,818
% of Water Loss	21.3%	22.4%	24.3%	23.8%	22.8%	18.6%	18.5%	18.1%	18.0%	17.9%	14.3%	15.6%
% of Water Sold	78.7%	77.6%	75.7%	76.2%	77.2%	81.4%	81.5%	81.9%	82.0%	82.1%	85.7%	84.4%
Accounted For Loss 000's	619,650.3	597,523.3	604,794.8	629,489.9	740,407.9	761,417.2	755,261.0	752,595.0	752,117.3	688,738.6	658,559.0	640,267.7
Adjusted Loss 000's	1,658,071.5	1,850,965.7	2,129,030.2	2,064,093.3	1,845,695.1	1,349,746.4	1,350,224.7	1,299,779.0	1,276,417.7	1,327,658.4	929,827.1	1,068,550.3
% of Water Loss	15.48%	16.91%	18.94%	18.20%	16.26%	11.89%	11.87%	11.46%	11.30%	11.77%	8.39%	9.78%
	2008	2008	2008	2008	2008	2008	2009	2009	2009	2009	2009	2009
	July	August	September	October	November	December	January	February	March	April	May	June
	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	10,569,390
<b>TOTAL</b>	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	10,569,390
Sold 000's	9,145,550	9,097,042	9,157,720	9,110,265	9,029,462	8,612,086	8,657,500	8,657,044	8,574,358	8,633,484	8,418,689	8,609,267
Loss 000's	1,789,366	1,664,851	1,454,732	1,472,828	1,563,472	2,012,212	2,002,973	2,025,717	2,113,378	2,016,355	2,229,640	1,960,123
% of Water Loss	16.4%	15.5%	13.7%	13.9%	14.8%	18.9%	18.8%	19.0%	19.8%	18.9%	20.9%	18.5%
% of Water Sold	83.6%	84.5%	86.3%	86.1%	85.2%	81.1%	81.2%	81.0%	80.2%	81.1%	79.1%	81.5%
Accounted For Loss 000's	618,569.5	597,559.0	0.0	573,112.4	543,812.0	609,191.0	610,320.3	605,200.8	618,762.2	597,888.3	581,257.1	649,334.5
Adjusted Loss 000's	1,170,796.4	1,067,292.4	1,454,732.0	899,715.6	1,019,660.2	1,403,020.9	1,392,652.8	1,420,516.5	1,494,615.8	1,418,466.2	1,648,382.5	1,310,788.6
% of Water Loss	10.71%	9.92%	13.71%	8.50%	9.63%	13.21%	13.06%	13.30%	13.98%	13.32%	15.48%	12.40%

**Water Loss 2009**





September Board Meeting					
August 2009 Results					
Financial Statement Snapshot					
Current Period Totals					
Section 1	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$3,243,000	\$2,983,041	\$3,276,570	-8.02%	-8.96%
Total O&M	\$1,937,654	\$2,128,008	\$2,280,129	9.82%	-6.67%
YTD Period Totals					
Section 2	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$25,859,993	\$26,154,232	\$27,600,583	1.14%	-5.24%
Total O&M	\$15,602,787	\$16,276,705	\$15,632,568	4.32%	4.12%
Detail					
Detailed Revenues Current					
Current Period					
Section 3	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$2,928,968	\$2,706,193	\$2,943,907	-7.61%	-8.07%
Forfeited Discounts	\$72,914	\$64,465	\$74,373	-11.59%	-13.32%
Rents Water Property	\$48,469	\$49,887	\$50,000	2.93%	-0.23%
Other Water Revenue	\$23,295	\$24,980	\$26,265	7.23%	-4.89%
Interest Income	\$120,289	\$93,693	\$139,869	-22.11%	-33.01%
Miscellaneous	\$12,516	\$7,274	\$5,607	-41.88%	29.73%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues Current</b>	<b>\$3,243,000</b>	<b>\$2,983,041</b>	<b>\$3,276,570</b>	<b>-8.02%</b>	<b>-8.96%</b>
YTD					
Detailed Revenues YTD					
Section 4	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$23,191,604	\$24,366,172	\$24,732,696	5.06%	-1.48%
Forfeited Discounts	\$585,294	\$505,340	\$597,001	-13.66%	-15.35%
Rents Water Property	\$324,319	\$315,222	\$335,000	-2.80%	-5.90%
Other Water Revenue	\$241,645	\$189,710	\$248,263	-21.49%	-23.59%
Interest Income	\$1,126,503	\$367,824	\$1,298,860	-67.35%	-71.68%
Miscellaneous	\$98,236	\$117,572	\$96,371	19.68%	22.00%
Transfer Boone Florence	\$292,392	\$292,392	\$292,392	0.00%	0.00%
<b>Total Revenues YTD</b>	<b>\$25,859,993</b>	<b>\$26,154,232</b>	<b>\$27,600,583</b>	<b>1.14%</b>	<b>-5.24%</b>



September Board Meeting

August 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	\$708,597	\$746,616	\$872,719	5.37%	-14.45%
Employee Pensions & Benefits	\$281,145	\$299,075	\$308,389	6.38%	-3.02%
Taxes Other	\$60,739	\$52,807	\$69,758	-13.06%	-24.30%
Purchased Power	\$203,504	\$228,485	\$225,635	12.28%	1.26%
Chemicals	\$166,613	\$121,335	\$147,677	-27.18%	-17.84%
Materials & Supplies	\$129,855	\$176,340	\$235,684	35.80%	-25.18%
Contractual Services	\$229,418	\$370,359	\$270,981	61.43%	36.67%
Transportation	\$48,948	\$35,628	\$43,017	-27.21%	-17.18%
Insurance	\$50,665	\$41,277	\$53,315	-18.53%	-22.58%
Advertising	\$1,619	\$1,286	\$1,187	-20.57%	8.34%
Bad Debt Expense	\$34,381	\$32,076	\$31,371	-6.70%	2.25%
Miscellaneous	\$6,361	\$7,098	\$4,614	11.59%	53.84%
Regulatory Commission	\$15,809	\$15,626	\$15,782	-1.16%	-0.99%
<b>Total O&amp;M Expenses Current</b>	<b>\$1,937,654</b>	<b>\$2,128,008</b>	<b>\$2,280,129</b>	<b>9.82%</b>	<b>-6.67%</b>

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

**Detail YTD**

	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$5,605,380	\$5,681,346	\$5,699,332	1.36%	-0.32%
Employee Pensions & Benefits	\$2,309,480	\$2,292,412	\$2,436,403	-0.74%	-5.91%
Taxes Other	\$398,803	\$404,901	\$447,796	1.53%	-9.58%
Purchased Power	\$1,687,964	\$1,783,608	\$1,507,030	5.67%	18.35%
Chemicals	\$1,066,294	\$1,328,791	\$942,383	24.62%	41.00%
Materials & Supplies	\$1,233,591	\$1,299,958	\$1,304,170	5.38%	-0.32%
Contractual Services	\$1,957,127	\$2,267,355	\$1,957,170	15.85%	15.85%
Transportation	\$359,446	\$271,161	\$360,226	-24.56%	-24.72%
Insurance	\$438,668	\$317,232	\$461,864	-27.68%	-31.31%
Advertising	\$17,108	\$17,864	\$12,540	4.42%	42.46%
Bad Debt Expense	\$350,110	\$428,329	\$349,458	22.34%	22.57%
Miscellaneous	\$57,524	\$59,858	\$33,297	4.06%	79.77%
Regulatory Commission	\$121,292	\$123,890	\$120,899	2.14%	2.47%
<b>Total O&amp;M Expenses YTD</b>	<b>\$15,602,787</b>	<b>\$16,276,705</b>	<b>\$15,632,568</b>	<b>4.32%</b>	<b>4.12%</b>



**September Board Meeting  
August 2009 Results**

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

**Financial Summary Section 9**

**Compare Actual YTD to 12 Month Budgeted Amounts**

	<b>YTD 2009</b>	<b>2009 Annual Budget</b>
Total Income	\$26,154,232	\$42,116,117
Total O&M	\$16,276,705	\$23,924,832
Transfer to Debt Service	\$9,776,000	\$14,925,268
Available for Operating Capital	\$101,527	\$4,593,298

**Debt Service Coverage  
Section 10**

	<b>Projected YTD 2009</b>	<b>2009 Annual Budget</b>
Coverage Ratio Estimated	1.18	1.21



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

<b>Assets</b>	<b>2009</b>	<b>2008</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$8,857,048	\$9,962,624
Accrued Interest Receivable	\$26,135	\$0
Accounts Receivable Customers	\$3,305,746	\$3,894,983
Accounts Receivable Unbilled Customers	\$4,700,000	\$4,200,000
Accounts Receivable Other	\$24,848	\$1,207
Assessments Receivable	\$82,711	\$77,906
 Inventory Supplies for New Installation and Maintenance, at Cost	 \$1,031,773	 \$1,331,934
 Prepaid Expenses	 <u>\$195,324</u>	 <u>\$323,653</u>
 <b>Total Current Assets</b>	 <b>\$18,223,585</b>	 <b>\$19,792,307</b>
<b>Restricted Assets</b>		
Bond Proceeds Fund	\$12,248,768	\$17,198,146
Debt Service Reserve Account	\$15,353,010	\$13,747,671
Debt Service Account	\$5,374,601	\$5,934,118
Improvement, Repair, & Replacement	-\$617,080	\$2,112,186
Boone/Florence Settlement Account	<u>\$2,429,818</u>	<u>\$2,848,548</u>
 <b>Total Restricted Assets</b>	 <b>\$34,789,117</b>	 <b>\$41,840,669</b>
<b>Non Current Assets</b>		
Miscellaneous Deferred Charges	\$8,664,065	\$9,316,297
<b>Capital Assets:</b>		
Land, System, Buildings, and Equipment	\$290,899,803	\$284,231,803
Construction in Progress	\$51,326,805	\$37,936,461
 Total Capital Assets before Accumulated Depreciation	 \$342,226,608	 \$322,168,264
Less: Accumulated Depreciation	<u>(\$74,634,872)</u>	<u>(\$68,614,810)</u>
 Capital Assets Net of Accumulated Depreciation	 \$267,591,736	 \$253,553,454
 <b>Total Noncurrent Assets</b>	 <b><u>\$276,255,801</u></b>	 <b><u>\$262,869,751</u></b>
 <b>Total Assets</b>	 <b><u>\$329,268,503</u></b>	 <b><u>\$324,502,727</u></b>





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

<b>Liabilities and Retained Earnings</b>	<b>2009</b>	<b>2008</b>
<b>Current Liabilities</b>		
Current Portion of Long Term Debt	\$6,854,527	\$6,025,000
Accounts Payable	\$1,610,278	\$1,474,307
Accrued Payroll & Liabilities	\$401,554	\$157,956
Other Accrued Liabilities	<u>\$81,936</u>	<u>\$100,354</u>
<b>Total Current Liabilities</b>	<b>\$8,948,295</b>	<b>\$7,757,617</b>
<b>Current Liabilities From Restricted Assets</b>		
Accounts Payable	\$1,017,044	\$664,661
Accrued Interest Payable	<u>\$641,552</u>	<u>\$1,053,133</u>
<b>Total Current Liabilities From Restricted Assets</b>	<b>\$1,658,596</b>	<b>\$1,717,794</b>
<b>Long Term Debt</b>		
Long Term Portion of Bonded Indebtedness	\$184,367,872	\$160,185,888
Bond Anticipation Notes Payable	\$0	\$27,165,000
Note Payable-Taylor Mill Purchase	\$1,275,000	\$1,375,000
Deferred Note Payable	<u>\$100,000</u>	<u>\$100,000</u>
<b>Total Long Term Debt</b>	<b>\$185,742,872</b>	<b>\$188,825,888</b>
<b>Total Liabilities</b>	<b>\$196,349,763</b>	<b>\$198,301,299</b>
<b>Retained Earnings</b>	<b><u>\$132,918,740</u></b>	<b><u>\$126,201,428</u></b>
<b>Total Liabilities and Retained Earnings</b>	<b><u>\$329,268,503</u></b>	<b><u>\$324,502,727</u></b>



**Income and Expense Report Summary  
For the Eight Months ending August 31, 2009**

<b>Current Period</b>	<b>August 2009</b>	<b>August 2008</b>	<b>August Budget</b>	<b>Variance Over (Under) %</b>	
Total Income	\$2,983,041	\$3,243,000	\$3,276,570	-9.0%	
Total O&M Expenses	\$2,128,008	\$1,937,654	\$2,280,129	-6.7%	
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%	
Available for Transfer to Operating Capital	(\$366,967)	\$83,346	(\$225,781)	62.5%	
<b>Year to Date</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under) %</b>	<b>2008 Annual Budget</b>
Total Income	\$26,154,232	\$25,859,993	\$27,600,583	-5.2%	\$40,233,672
Total O&M Expenses	\$16,276,705	\$15,602,787	\$15,632,568	4.1%	\$22,737,899
Transfer to Debt Service	\$9,776,000	\$9,776,000	\$9,777,776	0.0%	\$12,902,475
Available for Transfer to Operating Capital	\$101,527	\$481,206	\$2,190,239	-95.4%	\$4,593,298



**Income and Expenses Report-Detail  
For the Eight Months ending August 31, 2009**

	August 2009	August 2008	August Budget	Variance Over (Under)	YTD 2009	YTD 2008	YTD Budget	Variance Over (Under)
<b>Operating Income</b>								
Water Sales	\$2,706,193	\$2,928,968	\$2,943,907	-8.1%	\$24,366,172	\$23,191,604	\$24,732,696	-1.5%
Forfeited Discounts	\$64,465	\$72,914	\$74,373	-13.3%	\$505,340	\$585,294	\$597,001	-15.4%
Rents from Water Property	\$49,887	\$48,469	\$50,000	-0.2%	\$315,222	\$324,319	\$335,000	-5.9%
Other Water Revenues	\$24,980	\$23,295	\$26,265	-4.9%	\$189,710	\$241,645	\$248,263	-23.6%
<b>Total Operating Income</b>	<b>\$2,845,525</b>	<b>\$3,073,646</b>	<b>\$3,094,545</b>	<b>-8.0%</b>	<b>\$25,376,444</b>	<b>\$24,342,862</b>	<b>\$25,912,960</b>	<b>-2.1%</b>
<b>Non Operating Income</b>								
Interest Income	\$93,693	\$120,289	\$139,869	-33.0%	\$367,824	\$1,126,503	\$1,298,860	-71.7%
Miscellaneous	\$7,274	\$12,516	\$5,607	29.7%	\$117,572	\$98,236	\$96,371	22.0%
<b>Total Non Operating Income</b>	<b>\$100,967</b>	<b>\$132,805</b>	<b>\$145,476</b>	<b>-30.6%</b>	<b>\$485,396</b>	<b>\$1,224,739</b>	<b>\$1,395,231</b>	<b>-65.2%</b>
Boone Florence Settlement Transfer	\$36,549	\$36,549	\$36,549	0.0%	\$292,392	\$292,392	\$292,392	0.0%
<b>Total Income</b>	<b>\$2,983,041</b>	<b>\$3,243,000</b>	<b>\$3,276,570</b>	<b>-9.0%</b>	<b>\$26,154,232</b>	<b>\$25,859,993</b>	<b>\$27,600,583</b>	<b>-5.2%</b>
<b>O&amp;M Expenses</b>								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$943,309	\$880,123	\$891,517	5.8%	\$7,102,562	\$6,684,708	\$6,062,056	17.2%
Engineering & Distribution	\$558,123	\$599,719	\$706,270	-21.0%	\$4,256,326	\$4,071,301	\$4,386,720	-3.0%
Customer Service	\$307,516	\$309,718	\$346,336	-11.2%	\$2,542,007	\$2,506,969	\$2,660,182	-4.4%
Administration	\$319,060	\$148,094	\$336,006	-5.0%	\$2,375,810	\$2,339,809	\$2,523,610	-5.9%
<b>Total O&amp;M Expenses</b>	<b>\$2,128,008</b>	<b>\$1,937,654</b>	<b>\$2,280,129</b>	<b>-6.7%</b>	<b>\$16,276,705</b>	<b>\$15,602,787</b>	<b>\$15,632,568</b>	<b>4.1%</b>
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%	\$9,776,000	\$9,776,000	\$9,777,776	0.0%
<b>Total Expenses</b>	<b>\$3,350,008</b>	<b>\$3,159,654</b>	<b>\$3,502,351</b>	<b>-4.3%</b>	<b>\$26,052,705</b>	<b>\$25,378,787</b>	<b>\$25,410,344</b>	<b>2.5%</b>
<b>Avail. to Transfer to Oper. Capital</b>	<b><u>(\$366,967)</u></b>	<b><u>\$83,346</u></b>	<b><u>(\$225,781)</u></b>	<b><u>62.5%</u></b>	<b><u>\$101,527</u></b>	<b><u>\$481,206</u></b>	<b><u>\$2,190,239</u></b>	<b><u>-95.4%</u></b>



**Expense Report By Division Actual to Budget  
For the Eight Months ending August 31, 2009**

<b>Division</b>	<b>August Actual</b>	<b>August Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$943,309	\$891,517	5.8%	\$7,102,562	\$6,062,056	17.2%	\$8,490,605	Chemicals and power increases
Engineering & Distribution	\$558,123	\$706,270	-21.0%	\$4,256,326	\$4,386,720	-3.0%	\$6,688,809	
Customer Service	\$307,516	\$346,336	-11.2%	\$2,542,007	\$2,660,182	-4.4%	\$3,913,555	
Administration	\$319,060	\$336,006	-5.0%	\$2,375,810	\$2,523,610	-5.9%	\$3,644,930	
<b>Total O&amp;M</b>	<b><u>\$2,128,008</u></b>	<b><u>\$2,280,129</u></b>	<b><u>-6.7%</u></b>	<b><u>\$16,276,705</u></b>	<b><u>\$15,632,568</u></b>	<b><u>4.1%</u></b>	<b><u>\$22,737,899</u></b>	



**Expense Report By Department Actual to Budget  
For the Eight Months ending August 31, 2009**

<b>Department</b>	<b>August Actual</b>	<b>August Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Source of Supply</b>								
Licking River Pump Station	\$7,466	\$8,934	-16.4%	\$37,445	\$43,678	-14.3%	\$65,000	
Ohio River Pump Station #1	\$56,008	\$73,898	-24.2%	\$471,466	\$401,164	17.5%	\$630,000	Power increases Fuel Adj etc
Ohio River Pump Station #2	\$6,452	\$10,309	-37.4%	\$52,126	\$54,674	-4.7%	\$80,000	Power increases Fuel Adj etc
<b>Total Source of Supply</b>	<b>\$69,926</b>	<b>\$93,141</b>	<b>-24.9%</b>	<b>\$561,037</b>	<b>\$499,516</b>	<b>12.3%</b>	<b>\$775,000</b>	
<b>Water Quality</b>								
Ft. Thomas Treatment Plant	\$250,061	\$230,991	8.3%	\$2,431,188	\$1,706,823	42.4%	\$2,705,450	Power increases Fuel Adj etc, Chemical prices
Taylor Mill Treatment plant	\$70,186	\$119,321	-41.2%	\$509,158	\$698,544	-27.1%	\$937,350	
Memorial Pky Treatment Plant	\$93,213	\$90,778	2.7%	\$623,611	\$610,855	2.1%	\$965,400	Power increases Fuel Adj etc, Chemical prices
Laboratory	\$72,330	\$74,960	-3.5%	\$542,742	\$521,009	4.2%	\$873,700	
Instrumentation	\$50,312	\$33,389	50.7%	\$361,164	\$298,971	20.8%	\$456,950	Increased overtime Year to Date
Sludge	\$19,092	\$13,203	44.6%	\$113,714	\$48,716	133.4%	\$73,000	
<b>Total Water Quality</b>	<b>\$555,194</b>	<b>\$562,642</b>	<b>-1.3%</b>	<b>\$4,581,577</b>	<b>\$3,884,918</b>	<b>17.9%</b>	<b>\$6,011,850</b>	
<b>Total Pumping &amp; Storage</b>	<b>\$318,189</b>	<b>\$235,734</b>	<b>35.0%</b>	<b>\$1,959,948</b>	<b>\$1,677,622</b>	<b>16.8%</b>	<b>\$2,566,650</b>	Electric costs
<b>Total SOS, WQ, P&amp;S</b>	<b>\$943,309</b>	<b>\$891,517</b>	<b>5.8%</b>	<b>\$7,102,562</b>	<b>\$6,062,056</b>	<b>17.2%</b>	<b>\$9,353,500</b>	



**Expense Report By Department Actual to Budget  
For the Eight Months ending August 31, 2009**

<b>Department</b>	<b>August Actual</b>	<b>August Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Engineering &amp; Distribution</b>								
Engineering	\$141,167	\$171,690	-17.8%	\$1,033,406	\$1,034,698	-0.1%	\$1,599,694	
Distribution	\$407,597	\$521,487	-21.8%	\$3,177,494	\$3,269,674	-2.8%	\$5,010,719	
Flushing	\$9,359	\$13,093	-28.5%	\$45,426	\$82,348	-44.8%	\$122,500	Expense classification
<b>Total Engineering &amp; Distr.</b>	<b>\$558,123</b>	<b>\$706,270</b>	<b>-21.0%</b>	<b>\$4,256,326</b>	<b>\$4,386,720</b>	<b>-3.0%</b>	<b>\$6,732,913</b>	
<b>Customer Service</b>								
Field Service	\$76,611	\$89,046	-14.0%	\$571,182	\$622,800	-8.3%	\$934,350	
Meter Shop	\$31,487	\$33,815	-6.9%	\$252,499	\$276,020	-8.5%	\$407,350	
Courier/Maintenance	\$5,453	\$6,746	-19.2%	\$39,507	\$42,941	-8.0%	\$65,450	
Account Service	\$144,647	\$148,604	-2.7%	\$1,045,868	\$1,127,022	-7.2%	\$1,741,850	
Meter Reading	\$13,988	\$33,660	-58.4%	\$176,330	\$211,513	-16.6%	\$323,550	
Other	\$35,330	\$34,465	2.5%	\$456,621	\$379,886	20.2%	\$600,000	Increase in bad debt corresponding to economy
<b>Total Customer Service</b>	<b>\$307,516</b>	<b>\$346,336</b>	<b>-11.2%</b>	<b>\$2,542,007</b>	<b>\$2,660,182</b>	<b>-4.4%</b>	<b>\$4,072,550</b>	



**Expense Report By Department Actual to Budget  
For the Eight Months ending August 31, 2009**

<b>Department</b>	<b>August Actual</b>	<b>August Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Administration</b>								
Executive Management	\$49,146	\$54,548	-9.9%	\$358,523	\$387,415	-7.5%	\$580,350	
Board of Commissioners	\$11,553	\$8,563	34.9%	\$97,135	\$77,264	25.7%	\$108,800	
Accounting	\$27,718	\$30,894	-10.3%	\$237,146	\$262,605	-9.7%	\$381,864	
H.R.-Information Systems	\$142,032	\$155,428	-8.6%	\$975,202	\$1,074,450	-9.2%	\$1,622,980	
Other	\$88,611	\$86,573	2.4%	\$707,804	\$721,876	-1.9%	\$1,071,875	
<b>Total Administration</b>	<b>\$319,060</b>	<b>\$336,006</b>	<b>-5.0%</b>	<b>\$2,375,810</b>	<b>\$2,523,610</b>	<b>-5.9%</b>	<b>\$3,765,869</b>	
<b>Total O&amp;M</b>	<b>\$2,128,008</b>	<b>\$2,280,129</b>	<b>-6.7%</b>	<b>\$16,276,705</b>	<b>\$15,632,568</b>	<b>4.1%</b>	<b>\$23,924,832</b>	

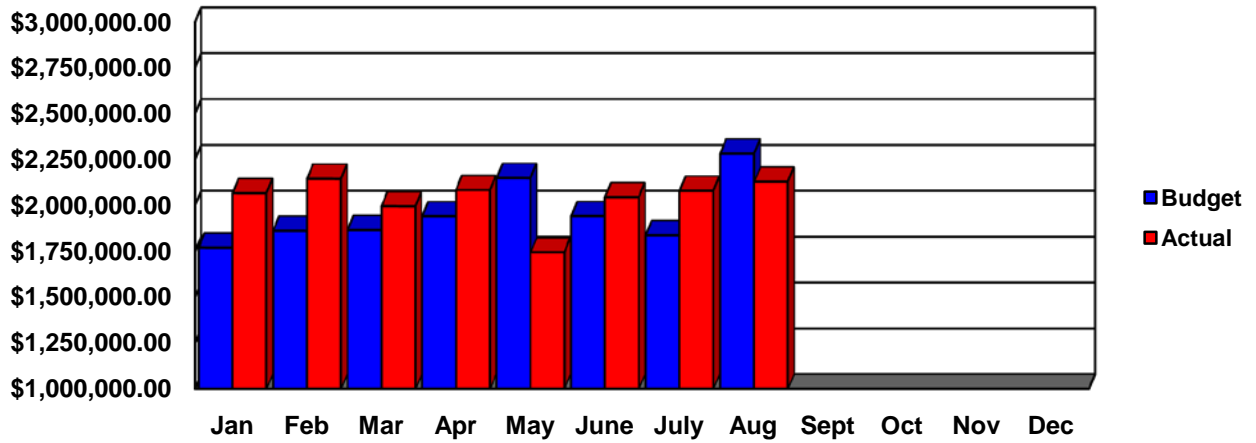


**Expense Report By Account Actual to Budget  
For the Eight Months ending August 31, 2009**

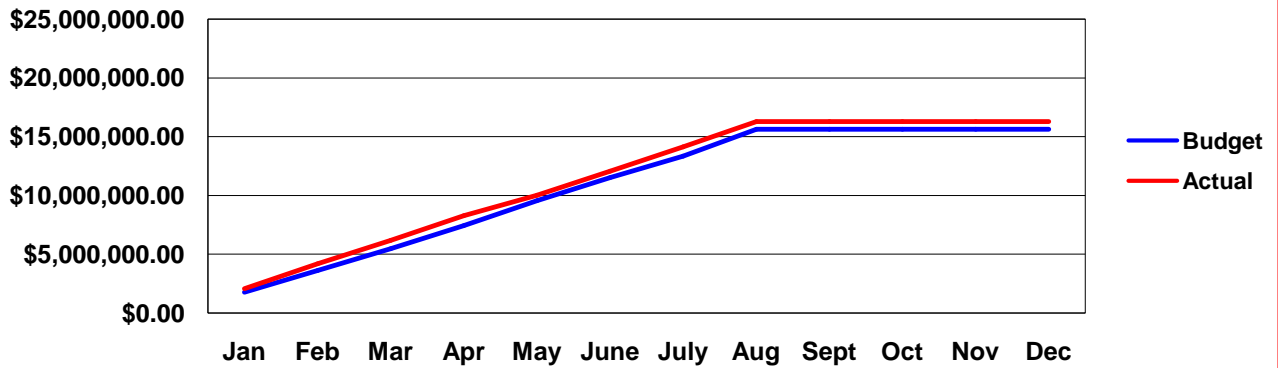
<b>Account</b>	<b>August Actual</b>	<b>August Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$746,616	\$872,719	-14.4%	\$5,681,346	\$5,699,332	-0.3%	
Employee Pensions & Benefits	\$299,075	\$308,389	-3.0%	\$2,292,412	\$2,436,403	-5.9%	
Taxes Other Than Income Taxes	\$52,807	\$69,758	-24.3%	\$404,901	\$447,796	-9.6%	
Purchased Power	\$228,485	\$225,635	1.3%	\$1,783,608	\$1,507,030	18.4%	Fuel adjustment and rate increases
Chemicals	\$121,335	\$147,677	-17.8%	\$1,328,791	\$942,383	41.0%	Prices continue to rise although more slowly
Materials & Supplies	\$176,340	\$235,684	-25.2%	\$1,299,958	\$1,304,170	-0.3%	
Contractual Services	\$370,359	\$270,981	36.7%	\$2,267,355	\$1,957,170	15.8%	Breaks, sludge, blowoffs, legal expense
Transportation	\$35,628	\$43,017	-17.2%	\$271,161	\$360,226	-24.7%	Fuel price 2009 significantly lower
Insurance	\$41,277	\$53,315	-22.6%	\$317,232	\$461,864	-31.3%	Reduction in premiums property & Worker's Comp
Advertising	\$1,286	\$1,187	8.3%	\$17,864	\$12,540	42.5%	Increase in bidding and proposals
Bad Debt Expense	\$32,076	\$31,371	2.2%	\$428,329	\$349,458	22.6%	General economic conditions
Miscellaneous	\$7,098	\$4,614	53.8%	\$59,858	\$33,297	79.8%	
Regulatory Commission Assessment	\$15,626	\$15,782	-1.0%	\$123,890	\$120,899	2.5%	
<b>Total O&amp;M Expenses</b>	<b><u>\$2,128,008</u></b>	<b><u>\$2,280,129</u></b>	<b><u>-6.7%</u></b>	<b><u>\$16,276,705</u></b>	<b><u>\$15,632,568</u></b>	<b><u>4.1%</u></b>	



## NKWD O&M Monthly Comparison 2009 Budget to Actual



## NKWD O&M YTD Trending 2009 - Budget To Actual

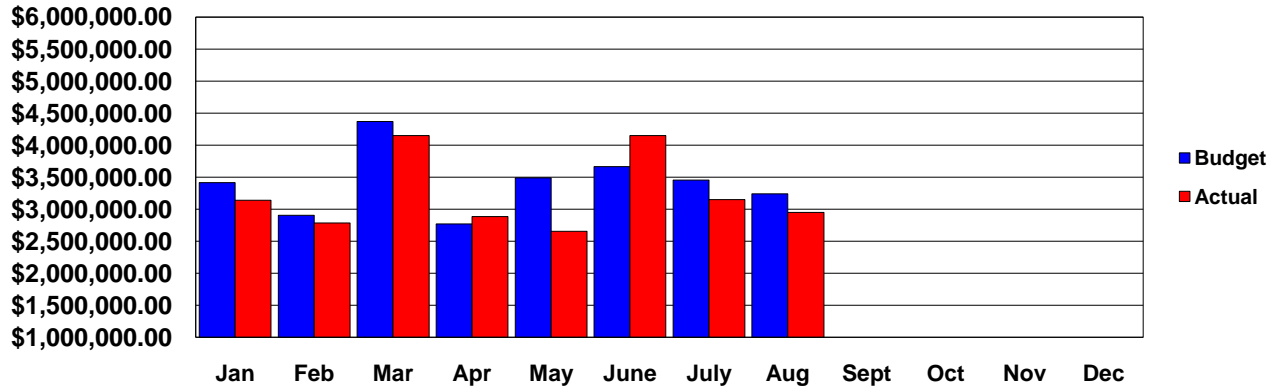




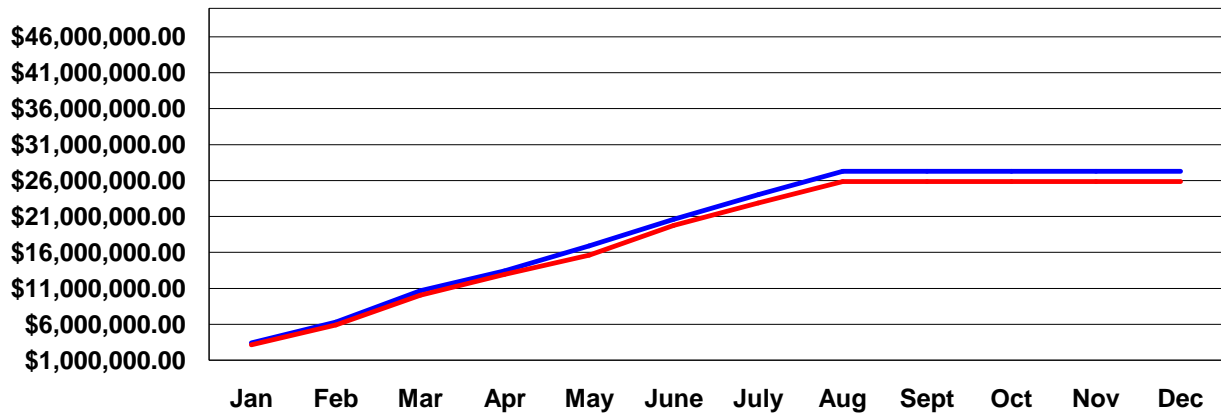
**Income Report Actual to Projected  
For the Eight Months ending August 31, 2009**

Description	August Actual	August Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$2,706,193	\$2,943,907	-8.1%	\$24,366,172	\$24,732,696	-1.5%	Wet & Cool weather moderated income
Forfeited Discounts	\$64,465	\$74,373	-13.3%	\$505,340	\$597,001	-15.4%	New penalty procedure
Rents from Water Property	\$49,887	\$50,000	-0.2%	\$315,222	\$335,000	-5.9%	Timing of receipts and recording of income
Other Water Revenues	\$24,980	\$26,265	-4.9%	\$189,710	\$248,263	-23.6%	Timing Issues
<b>Total Operating Revenues</b>	<b>\$2,845,525</b>	<b>\$3,094,545</b>	<b>-8.0%</b>	<b>\$25,376,444</b>	<b>\$25,912,960</b>	<b>-2.1%</b>	
<b>Non Operating Income</b>							
Interest Income	\$93,693	\$139,869	-33.0%	\$367,824	\$1,298,860	-71.7%	Fed fund rate at historic low, accrual correction
Miscellaneous	\$7,274	\$5,607	29.7%	\$117,572	\$96,371	22.0%	
<b>Total Non Operating Income</b>	<b>\$100,967</b>	<b>\$145,476</b>	<b>-30.6%</b>	<b>\$485,396</b>	<b>\$1,395,231</b>	<b>-65.2%</b>	
<b>Total Income</b>	<b><u>\$2,946,492</u></b>	<b><u>\$3,240,021</u></b>	<b><u>-9.1%</u></b>	<b><u>\$25,861,840</u></b>	<b><u>\$27,308,191</u></b>	<b><u>-5.3%</u></b>	

### NKWD Revenue by Month 2009 - Budget to Actual



### NKWD Revenue Trending 2009 - Budget To Actual



■  
■



**Expense Report By Division Actual to Actual  
For the Eight Months ending August 31, 2009**

<b>Division</b>	<b>August 2009</b>	<b>August 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$943,309	\$880,123	7.2%	\$7,102,562	\$6,684,708	6.3%	Higher Electric & Chemical costs
Engineering & Distribution	\$558,123	\$599,719	-6.9%	\$4,256,326	\$4,071,301	4.5%	Main Repairs especially 4 36"
Customer Service	\$307,516	\$309,718	-0.7%	\$2,542,007	\$2,506,969	1.4%	Increase in bad debt expense
Administration	\$319,060	\$148,094	115.4%	\$2,375,810	\$2,339,809	1.5%	
<b>Total O&amp;M</b>	<b>\$2,128,008</b>	<b>\$1,937,654</b>	<b>9.8%</b>	<b>\$16,276,705</b>	<b>\$15,602,787</b>	<b>4.3%</b>	

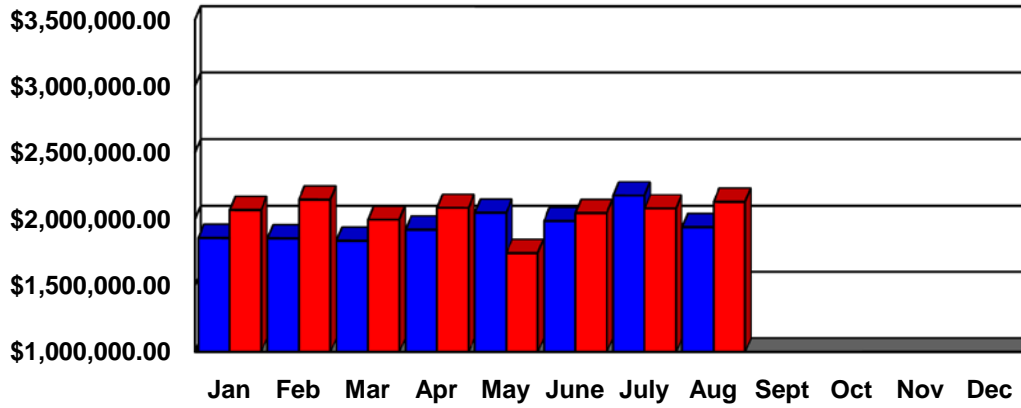


**Expense Report By Account Actual to Actual  
For the Eight Months ending August 31, 2009**

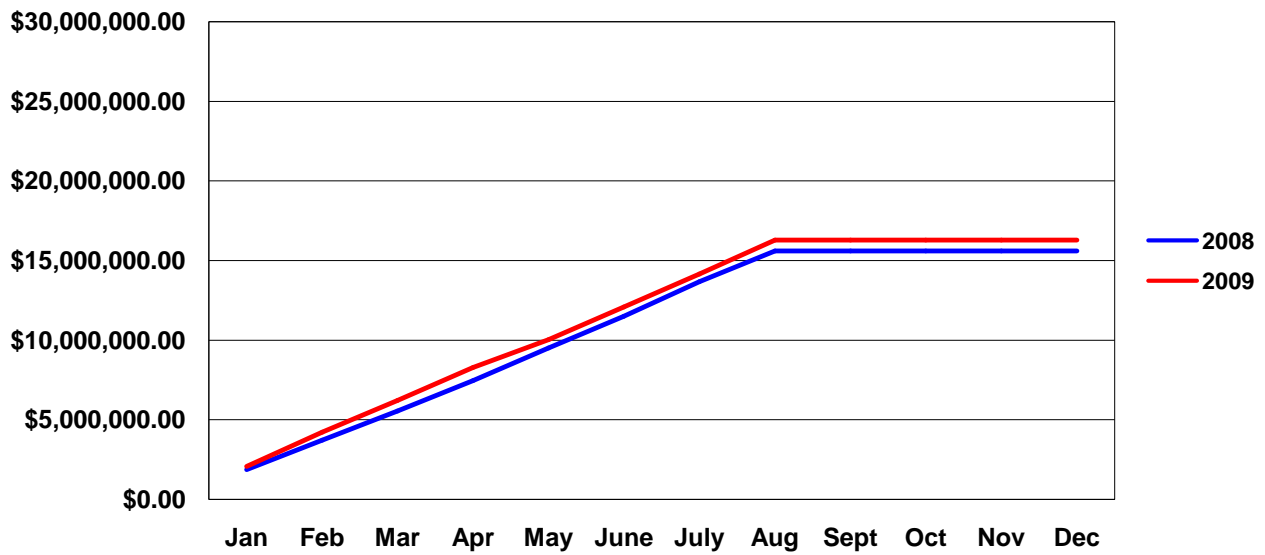
<b>Account</b>	<b>August 2009</b>	<b>August 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$746,616	\$708,597	5.4%	\$5,681,346	\$5,605,380	1.4%	
Employee Pensions & Benefits	\$299,075	\$281,145	6.4%	\$2,292,412	\$2,309,480	-0.7%	
Taxes Other Than Income Taxes	\$52,807	\$60,739	-13.1%	\$404,901	\$398,803	1.5%	
Purchased Power	\$228,485	\$203,504	12.3%	\$1,783,608	\$1,687,964	5.7%	Fuel adjustment and rate increases
Chemicals	\$121,335	\$166,613	-27.2%	\$1,328,791	\$1,066,294	24.6%	Rapid price increases but are leveling off
Materials & Supplies	\$176,340	\$129,855	35.8%	\$1,299,958	\$1,233,591	5.4%	Four 36" breaks in first three months
Contractual Services	\$370,359	\$229,418	61.4%	\$2,267,355	\$1,957,127	15.9%	Blowoff charges, sludge, clearwell paint, pump repair
Transportation	\$35,628	\$48,948	-27.2%	\$271,161	\$359,446	-24.6%	Fuel prices lower in 2009
Insurance	\$41,277	\$50,665	-18.5%	\$317,232	\$438,668	-27.7%	Reduction in Insurance premiums
Advertising	\$1,286	\$1,619	-20.6%	\$17,864	\$17,108	4.4%	
Bad Debt Expense	\$32,076	\$34,381	-6.7%	\$428,329	\$350,110	22.3%	Economic conditions driving write offs
Miscellaneous	\$7,098	\$6,361	11.6%	\$59,858	\$57,524	4.1%	
Regulatory Commission Assessment	\$15,626	\$15,809	-1.2%	\$123,890	\$121,292	2.1%	
<b>Total O&amp;M Expenses</b>	<b>\$2,128,008</b>	<b>\$1,937,654</b>	<b>9.8%</b>	<b>\$16,276,705</b>	<b>\$15,602,787</b>	<b>4.3%</b>	

### NKWD O&M Monthly Comparison 2009 Actual to Actual

■ Actual 2008  
■ Actual 2009



### NKWD O&M YTD Trending 2009 - Actual to Actual

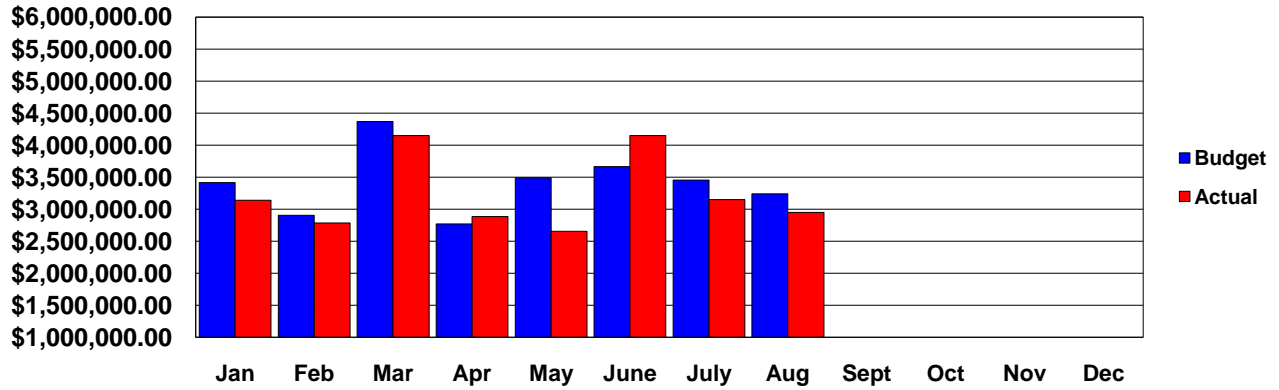




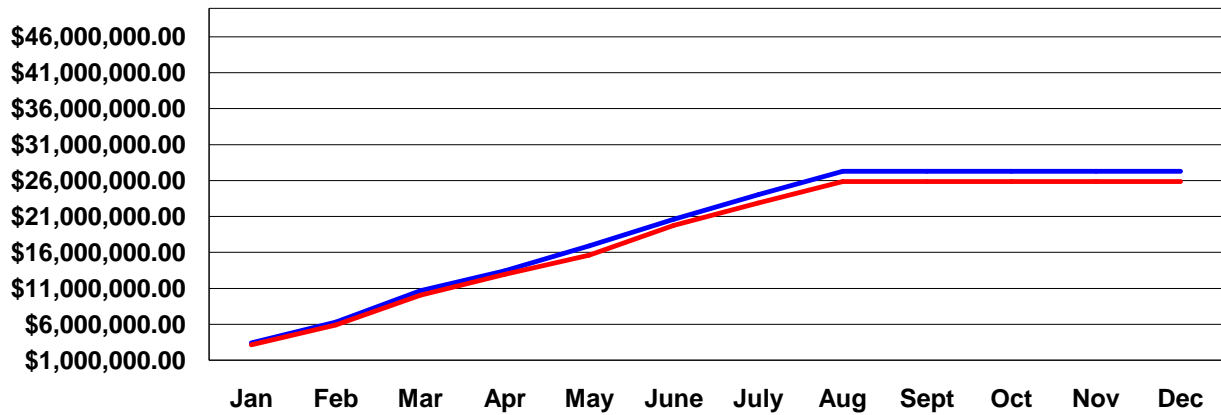
**Income Report Actual to Actual  
For the Eight Months ending August 31, 2009**

<b>Description</b>	<b>August 2009</b>	<b>August 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Water Sales	\$2,706,193	\$2,928,968	-7.6%	\$24,366,172	\$23,191,604	5.1%	
Forfeited Discounts	\$64,465	\$72,914	-11.6%	\$505,340	\$585,294	-13.7%	New penalty procedure
Rents from Water Property	\$49,887	\$48,469	2.9%	\$315,222	\$324,319	-2.8%	
Other Water Revenues	\$24,980	\$23,295	7.2%	\$189,710	\$241,645	-21.5%	Timing of Revenue
<b>Total Operating Revenues</b>	<b>\$2,845,525</b>	<b>\$3,073,646</b>	<b>-7.4%</b>	<b>\$25,376,444</b>	<b>\$24,342,862</b>	<b>4.2%</b>	
<b>Non Operating Income</b>							
Interest Income	\$93,693	\$120,289	-22.1%	\$367,824	\$1,126,503	-67.3%	Fed Fund rate at historic low, accrual correction
Miscellaneous	\$7,274	\$12,516	-41.9%	\$117,572	\$98,236	19.7%	
<b>Total Non Operating Income</b>	<b>\$100,967</b>	<b>\$132,805</b>	<b>-24.0%</b>	<b>\$485,396</b>	<b>\$1,224,739</b>	<b>-60.4%</b>	
<b>Total Income</b>	<b><u>\$2,946,492</u></b>	<b><u>\$3,206,451</u></b>	<b><u>-8.1%</u></b>	<b><u>\$25,861,840</u></b>	<b><u>\$25,567,601</u></b>	<b><u>1.2%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Budget to Actual**



**NKWD**  
**Revenue Trending 2009 - Budget To Actual**



■  
■



Northern Kentucky Water District							2009
Operational Capital Budget for 2009							
<b>Projected Available Funds for Capital Expenditures:</b>							
			<b>Budget</b>		<b>Transferred</b>	<b>Date</b>	
	Cash Balance 1/1/2009 - Operating Capital		\$2,700,000.00		\$500,000.00	1/26/2009	
	From Operations		\$3,266,017.00		\$500,000.00	3/1/2009	
	Transfer from BCWD/FWD Settlement		\$438,584.00		\$500,000.00	5/26/2009	
	Transfer from BAN2001 - Campbell Co Water Tower		\$295,534.56		\$500,000.00	7/23/2009	
	Transfer from BOND 2006 for AMR Project Line 884		\$800,000.00		\$630,000.00	9/3/2009	
	Transfer from BAN 2007 for AMR Project Line 884		\$800,000.00				
	From City of Newport - Reimbursement Project 184-0151		\$191,144.24				
	Transfer from BAN 2007 for Lines 222 & 204		\$200,000.00				
	<b>Total Cash Available</b>		<b>\$8,691,279.80</b>				
	<b>Administration Department</b>		<b>\$265,000.00</b>				
	<b>HR/Safety/Security/IT Departments</b>		<b>\$324,800.00</b>				
	<b>Customer Service Department</b>		<b>\$1,018,412.33</b>				
	<b>Distribution Department</b>		<b>\$3,429,421.10</b>				
	<b>Engineering Department</b>		<b>\$296,000.00</b>				
	<b>Water Q &amp; P Department</b>		<b>\$2,208,343.56</b>				
					2,630,000.00		
	<b>Total Request</b>		<b>\$7,541,976.99</b>				
	<b>Net Coverage/Lost</b>		<b>\$1,149,302.81</b>				
	<b>Actual YTD Cost</b>						
	<b>Funds Remaining</b>						
Funding Source	Future BAN	Project #	Project Cost	Paid in 2009	Prior Paid	Paid YTD	Line #
BAN 2009	- Washington Trace Rd (12Mile Rd to Hwy1996)	184-0114-000	1,776,000.00	337.15	2,565.40	\$2,902.55	861
BAN 2009	- Water Work Road WMR	184-0151-000	\$500,000.00	\$4,500.00	\$394,239.34	\$398,739.34	860
	- Hands Pike from Ky 16 to Edwin Drive - ON HOLD 2011	184-0138-000	\$285,000.00		\$4,700.00	\$4,700.00	839
	- Ky16 From Hands Pike to Klette Road - ON HOLD 2011	184-0139-000	\$275,000.00		\$4,700.00	\$4,700.00	840
	- TMTP Tube settler replacement - OH HOLD	184-0444-000	\$210,000.00		\$267.95	\$267.95	824
BAN 2010	- New Water Tank Rossford, Ft. Thomas	184-0446-000	\$976,000.00		\$96,500.37	\$96,500.37	823
BAN 2009	- FTTP Post-Filtration GAC Part I	184-0447-000	\$1,945,034.00	\$300,790.17		\$300,790.17	858
BAN 2010	- FTTP Post-Filtration GAC Part II	184-0447-000	\$9,500,000.00			\$0.00	859
SRF #2	- FTTP Gravity Thickener - Construction	184-0451-000	\$1,200,000.00	\$280,205.86	\$205,625.14	\$485,831.00	853
BAN 2009	- Pump #3 ORPS1	184-0452-000	\$365,000.00		\$310,250.00	\$310,250.00	877
BAN 2009	- FTTP Replacement of Filter Media	184-0453-000	\$700,000.00	\$58,868.84	\$15,703.34	\$74,572.18	879
BAN 2009	- MPTP GAC & UV Project (Design Only)	184-0456-000	\$1,300,000.00	\$660,227.89	\$50,134.11	\$710,362.00	901
BAN 2010	- MPTP GAC & UV Project (Construction)	184-0456-000	\$29,120,000.00			\$0.00	902
BAN 2009	- TMTP Advantence Treatment & Sedimentation Basins (Design Only)	184-0457-000	\$1,733,000.00	\$473,506.81		\$473,506.81	903
BAN 2010	- TMTP Advantence Treatment & Sedimentation Basins (Construction)	184-0457-000	\$32,760,000.00			\$0.00	904
BAN 2009	- Dudley 1040 Hydraulic Analysis - Pump Replacement	184-0459-000	\$440,550.00	\$10,554.28		\$10,554.28	908
BAN 2009	- Ky547 from Washington St to Nelson Rd (Ripple Creek Phase 5)	184-0146-000	\$970,000.00	\$9,463.23		\$9,463.23	862
BAN 2009	- Licking River Pump Station Improvements	184-0460-000	\$984,750.00	\$6,119.38		\$6,119.38	913
BAN 2009	- FTTP Covers for Sedimentation Basins 1 & 4	184-0461-000	\$644,000.00	\$7,646.80		\$7,646.80	914
BAN 2009	- Radio Read Meters	184-0513-000	\$9,400,000.00	\$2,405,971.33	\$232,537.39	\$2,638,508.72	884
BAN 2009	- St. Agnes Circle	184-0617-000	\$442,000.00	\$305,616.97	\$4,775.00	\$310,391.97	888
BAN 2009	2007 Systematic WMR (Cov Match) Part 2	184-0618-000	\$2,100,000.00			\$0.00	912
BAN 2009	- Rusconi Dr - WMR Independence	184-0623-000	\$172,500.00		\$64,425.60	\$64,425.60	863
BAN 2009	- Ross Ave WMR Ft. Mitchell	184-0624-000	\$168,000.00		\$104,848.28	\$104,848.28	864
BAN 2009	- Miller Ln - WMR Highland Heights	184-0625-000	\$135,000.00		\$84,824.86	\$84,824.86	865
BAN 2009	- Winkler Dr - WMR Highland Heights	184-0626-000	\$72,500.00		\$53,655.80	\$53,655.80	866
BAN 2009	- Hazelwood Dr - WMR Crescent Springs	184-0627-000	\$105,000.00		\$81,967.34	\$81,967.34	867
BAN 2009	- Holaday Lane WMR Lakeside Park	184-0629-000	\$315,000.00	\$17,800.00	\$1,200.00	\$19,000.00	878
BAN 2009	- Caldwell Drive WMR - Elsmere	184-0630-000	\$310,000.00	\$243,754.22		\$243,754.22	905
BAN 2009	- US27 from E Alex Pike to Riley Rd (Ripple Creek Phase 4)	184-0633-000	\$2,210,000.00	\$537.25	\$17,615.17	\$18,152.42	870
BAN 2009	- Rosemont Dr & Hilltop Dr. WMR (Park Hills)	184-0635-000	\$186,000.00	\$4,097.76	\$814.04	\$4,911.80	880
BAN 2009	- Oxford Ave WMR (Ft. Mitchell)	184-0636-000	\$136,000.00	\$4,228.11	\$2,544.97	\$6,773.08	881
BAN 2009	- Morgan Court WMR (Park Hills)	184-0637-000	\$93,000.00	\$2,655.75	\$894.25	\$3,550.00	882
BAN 2009	- NKU 12" Relocation Project	184-0638-000	\$70,000.00		\$79,573.50	\$79,573.50	883
BAN 2009	- 2008 Newport Water Main Replacement Project	184-0640-000	\$1,615,000.00	\$523,850.57	\$506,536.98	\$1,030,387.55	885
BAN 2009	- Dudley Discharge Redundancy Improvement Phase 2" 36" Interconnect	184-0643-000	\$1,410,300.00	\$21,685.30	\$5,717.79	\$27,403.09	886
BAN 2009	- Brookwood Drive WMR in Edgewood	184-0644-000	\$125,000.00	\$434.68	\$6,675.33	\$7,110.01	887
BAN 2009	- Breckenridge - Bellevue	184-0651-000	\$26,000.00		\$14,301.00	\$14,301.00	889
BAN 2009	- Newman Ave - Ft Thomas	184-0660-000	\$800,000.00	\$16,207.12		\$16,207.12	900
BAN 2009	- Altamont WMR Covington	184-0662-000	\$700,000.00	\$13,959.82		\$13,959.82	906
BAN 2010	- Stonehouse Road - Old 12mile road project	184-0663-000	\$1,120,000.00	\$19,191.60		\$19,191.60	907
BAN 2009	- Gettysburg, Williamsburg & Allentown WMR - Ft. Mitchell	184-0664-000	\$2,000,000.00	\$3,544.76		\$3,544.76	915
BAN 2009	- Linden Ave - Southgate	184-0665-000	\$190,000.00			\$0.00	909
BAN 2009	- Covert Run Pike WMR - Bellevue	184-0666-000	\$140,000.00	\$5,478.83		\$5,478.83	910
BAN 2009	- Manor Lane, Montvale Court, Woodland Place - Ft Thomas WMR	184-0667-000	\$350,000.00	\$97,625.49		\$97,625.49	911
BAN 2009	- Steelman & Linet Drive WMR - Highland Heights	184-0669-000	\$300,000.00			\$0.00	916
BAN 2010	- Dudley Discharge 36" Redundancy Impro Part 3	184-0676-000	\$160,000.00			\$0.00	917
						-\$1,600,000.00	From Ban2007/Bond2006
	<b>TOTAL</b>		<b>\$110,535,634.00</b>	<b>\$5,498,859.97</b>	<b>\$2,347,592.95</b>	<b>\$6,246,452.92</b>	

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>Administrative Dept./Finance Dept</b>						
	<b>2009</b>						
	Software Updates	340-0001-000	\$10,000.00		\$10,000.00	2	
	Office Equipment	340-0001-000	\$5,000.00	\$331.69	\$4,668.31	4	7,517
	Purchase of Property - Grand Avenue - Latonia	303-0002-000	\$150,000.00	\$8,911.63	\$141,088.37	6	
	Contingences - CEO's		\$95,900.00		\$95,900.00	8	
	- Trimble 2008 Geoplotter XT & Software	340-0001-000	\$4,100.00	\$4,076.00	\$24.00	8A	8,462
			<b>\$265,000.00</b>	<b>\$13,319.32</b>	<b>\$251,680.68</b>		
	<b>Administration Department Sub-Total</b>		<b>\$265,000.00</b>	<b>\$13,319.32</b>	<b>\$251,680.68</b>		
	<b>HR/Security/Safety &amp; IT</b>						
	<b>INFO SYSTEMS</b>						
	<b>2009</b>						
2009	PC Hardware Replacement Program	340-0001-000	\$100,000.00	\$49,612.94	\$50,387.06	20	See List
2009	PC Unscheduled Requirements (Potential New Employees)	340-0001-000	\$13,000.00	\$2,073.54	\$10,926.46	22	See List
2009	Lighting - Safety	343-0001-000	\$2,000.00		\$2,000.00	22A	
2009	Windows Server 2008 Software (2)	340-0001-000	\$1,100.00	\$536.00	\$564.00	24	
2009	Scanner (to replace Fujitsu)	340-0001-000	\$18,850.00	\$16,247.00	\$2,603.00	26	8,415
2009	Sony 42" LCD TV	340-0001-000	\$1,150.00	\$1,136.42	\$13.58	26A	8,452
2009	Server & SQL license for Web Report Software	340-0001-000	\$12,000.00	\$10,937.05	\$1,062.95	28	8436,8438,8469
2009	FrankeNAS Continuous Data Protection Storage System	340-0001-000	\$20,000.00		\$20,000.00	30	
2009	Idealstore CDP Software	340-0001-000	\$10,000.00		\$10,000.00	32	
2009	Design Jet Plotters --- Engineering/IT	340-0001-000	\$6,500.00	\$6,222.25	\$277.75	34	8,408
2009	UPS (3) for Server Room	340-0001-000	\$4,000.00		\$4,000.00	38	
2009	VNC License	340-0001-000	\$1,500.00		\$1,500.00	40	
2009	ArcPad Software (GIS software for handhelds)	340-0001-000	\$1,500.00	\$1,795.68	-\$295.68	42	8,455
2009	Visual Asset Management Software (tracking IT Assets)	340-0001-000	\$2,000.00	\$1,798.80	\$201.20	44	8,432
2009	Fire Alarm Replacement @ ORPPS 1 & 2	340-0001-000	\$15,000.00	\$9,613.34	\$5,386.66	46	
2009	Digital Camera (Eng)	340-0001-000	\$200.00		\$200.00	48	
2009	Visioneer Scanner (Eng)	340-0001-000	\$1,000.00		\$1,000.00	50	
09-29	Convert to ESRI GeoDatabase (AMP) Priority (Original 217,500) (2010 Must)	340-0001-000	\$115,000.00	\$30,884.87	\$84,115.13	56	See List
	<b>HR/Security/Safety/ IT Department Sub-total</b>		<b>\$324,800.00</b>	<b>\$99,973.02</b>	<b>\$193,942.11</b>		
	<b>CUSTOMER SERVICE</b>						
	<b>Billing</b>						
	<b>2008</b>						
2007	Harris eCare Web-Based Account View / Payment	340-0001-000	\$5,000.00		\$5,000.00	07-60	
2007	Software Update Package to CIS ( Version III )	340-0001-000	\$60,000.00		\$60,000.00	07-64	
2008	Relocate Dropbox Aqua		\$1,000.00		\$1,000.00	70	
	<b>2009</b>						
2009	Awning over side employee entrance door	184-0305-000	\$1,000.00		\$1,000.00	72	
2009	New Garage Door Bottling smaller door	184-0305-000	\$15,000.00		\$15,000.00	74	
2009	4 Additional Work Stations (walls, desks, chairs)	184-0305-000	\$25,000.00		\$25,000.00	76	
2009	Wall demolition & construction	184-0305-000	\$10,000.00		\$10,000.00	78	
	<b>Billing Sub-Total</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
	<b>Total Billing</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
	<b>CS - Field Services</b>						
	<b>2008</b>						
2008	Route Smart Software - Monthly Billing Capability	340-0001-000	\$100,000.00		\$100,000.00	08-55	
	<b>2009</b>						
2009	Pickup Mid-Size (Replaces 125, F-250)	341-0001-000	\$25,000.00		\$25,000.00	80	
2009	Laptop GPS / mCare	340-0001-000	\$45,000.00		\$45,000.00	82	
2009	Handheld Orion Collection Units (4)	340-0001-000	\$22,000.00		\$22,000.00	84	7466-7467-7468-7469-7470
2009	???		\$22,000.00		\$22,000.00	86	
	<b>Sub-Total 2007</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
	<b>CS - Field Services &amp; Flushing Sub-Total</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
	<b>Meter Shop</b>						
	<b>2008</b>						
2006	AMR Develop/Project	334-0001-000	\$17,312.33	\$0.00	\$17,312.33	06-123	
2008	Water Meters All Sizes (400,000 orig 220,000 actual)	152-0000-000	\$180,000.00	\$0.00	\$180,000.00	08-65	
2008	New Meter Pit @ Riley School	333-0001-000	\$35,000.00	\$1,594.59	\$33,405.41	90	7,460
	<b>2009</b>						
2009	Meter Pit Childrens Home	333-0001-000	\$35,000.00		\$35,000.00	92	
2009	Replacement Meters all sizes	152-0000-000	\$400,000.00	\$115,001.68	\$284,998.32	94	
2009	4 Portable Radios& 2 Headphones	346-0001-000	\$3,000.00	\$2,480.00	\$520.00	96	7471,72,73,74,75,76
2009	Locators		\$2,000.00		\$2,000.00	98	
2009	Coin Accepters Water Haulers (TMTP)		\$7,500.00		\$7,500.00	100	
6/11/2020	FH Meter 8"	333-0001-000	\$7,600.00		\$7,600.00	102	
	<b>Meter Shop Sub-Total</b>		<b>\$687,412.33</b>	<b>\$119,076.27</b>	<b>\$568,336.06</b>		

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>Customer Service Department Sub-Total</b>		<b>\$1,018,412.33</b>	<b>\$119,076.27</b>	<b>\$899,336.06</b>		
	<b>DISTRIBUTION</b>						
	<b>Mainline Improvement</b>						
	<b>2008</b>						
2008	3 Mile Road & Gibson Road WME Wilder (50' Rule)	184-0609	\$442,547.00	\$444,846.27	-\$2,299.27	07-105	
2008	Water Fill Station @ Piner - Ky.14 & 17	184-0510	\$9,770.32	\$10,492.78	-\$722.46	08-75	
	<b>2009</b>						
2009	50' Extension Fund		\$20,000.00	\$2,269.76	\$17,730.24	110	
2009	City Street Projects		\$12,000.00		\$12,000.00	120	
7/2/2009	- S. Ft Thomas Ave - Meter Move Outs	184-0668-000	\$13,000.00	\$8,030.00	\$4,970.00	120A	
	<b>Mainline Improvement Sub-Total</b>		<b>\$497,317.32</b>	<b>\$465,638.81</b>	<b>\$31,678.51</b>		
	<b>2008</b>						
2008	Engineering Service for KDOT Projects (Upcoming)						
5/15/2008	Un-allocated						
5/15/2008	KDOT - Ky-16 (Taylor Mill Road) Phase I (Budget \$91,695)	184-0234	\$65,470.00	\$28,742.50	\$36,727.50	08-81B	
2008	KDOT - Ky-16 (Taylor Mill Road) Phase II (Budget \$70,015)	184-0235	\$53,149.00		\$53,149.00	08-81C	
2005	KDOT - Industrial Road WMR	184-0239	\$20,000.00		\$20,000.00	08-83	
2008	KDOT - 12th Street Project (Budget \$41,330)	184-0224	\$17,870.00	\$3,400.00	\$14,470.00	05-170A	
	3 Mile Road and Gibson Road WM Extension - Wilder	184-0609	\$99,452.00		\$99,452.00		
	<b>2009</b>						
2009	Engineering Service for KDOT Projects (Upcoming)						
2009	Un-allocated KDOT		\$50,000.00		\$50,000.00	130	
	<b>KDOT Engineering Work Sub-Total</b>		<b>\$305,941.00</b>	<b>\$32,142.50</b>	<b>\$273,798.50</b>		
	<b>Water Main Replacement Program</b>						
	<b>Unobligated Water Main Replacement Fund</b>						
	<b>2008</b>						
2008	- West Pike Street WMR	184-0642	\$267,128.42	\$370,127.35	-\$102,998.93	08-91A	
2008	- Locust & Silver Ave WMR - Dayton	184-0645	\$0.00		\$0.00	08-91B	
2008	- Lawrence Drive WMR - Ft. Mitchell	184-0646	\$38,749.80	\$33,427.50	\$5,322.30	08-91C	
2008	- Decoursey Pike WMR - Covington	184-0652	\$415,000.00		\$415,000.00	08-91E	
	- Madison Ave - WMR Between 11th & 12th streets - Covington	184-0649	\$104,000.00	\$5,563.98	\$98,436.02	08-91F	
11/10/2008	- Nordman Drive & Overlook WMP	184-0658	\$135,000.00	\$84,840.66	\$50,159.34	08-91G	
11/13/2008	- S Main Ave/Savoy, Highland Heights WMR	184-0659	\$240,000.00	\$53,543.75	\$186,456.25	08-91H	
11/13/2008	- Van Voast & Popular WMR	184-0650	\$30,000.00	\$3,840.00	\$26,160.00	08-91I	
	<b>2009</b>						
2009	2009 Mainline Replacement Program - Un-Assigned City Coordinated		\$178,000.00		\$178,000.00	140	
8/10/2009	- Steelman & Linet Ave, Highland Heights - WMR	184-0669	\$300,000.00		\$300,000.00	140A	
8/11/2009	- Woodfill Ave WMR, Ft Thomas	184-0675	\$22,000.00		\$22,000.00	140B	
	<b>Water Main Replacement Sub-Total</b>		<b>\$1,729,878.22</b>	<b>\$551,343.24</b>	<b>\$1,178,534.98</b>		
	<b>2009</b>						
	<b>Distribution Equipment</b>						
2008	Crew Truck 267	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-119	7,495
2008	Crew Truck 263	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-123	7,478
2009	Digital Correlator System		\$45,000.00		\$45,000.00	08-117	
2009	Salt Spreader and Plow	343-0001-000	\$10,000.00	\$7,500.00	\$2,500.00	142	7458, 7459
2009	(4) Post Drive on Lift w/Rolling Jacks - Replacement & Safety Issue		\$17,000.00	\$16,668.00	\$332.00	144	7,477
2009	Skid Steer (Bobcat) - Replacement		\$40,000.00		\$40,000.00	146	
2009	(7) Free Standing Work Lights - Replacement		\$4,000.00	\$3,847.14	\$152.86	148	7513-7514-751-7516
2009	Line Locator (Tracer) Replacement		\$3,000.00		\$3,000.00	150	
2009	Light Stand - Large Breaks		\$10,000.00	\$1,864.73	\$8,135.27	152	7497, 7498, 7499
2009	(4) 16" Quickie Saws - Replacements		\$4,000.00	\$4,159.76	-\$159.76	154	7479-7480-7481-7482
2009	(5) 2" Pumps - Replacements		\$2,000.00	\$1,708.25	\$291.75	156	7490,91,92,93,94
2009	(6) Air Spades		\$3,000.00	\$2,830.00	\$170.00	158	7519-7520-7521-7522
2009	(3) Blow Devices - (Hydroguard)		\$10,000.00		\$10,000.00	160	
2009	Mig Welder - Replacement		\$2,500.00	\$2,025.07	\$474.93	162	7,518
2009	Hammer Drill		\$750.00		\$750.00	164	
2009	(7) 1" Pumps - Replacements		\$3,000.00	\$2,075.15	\$924.85	166	7483,84,85,86,87,88,89
2009	(5) Locators - Metal Detectors		\$4,000.00		\$4,000.00	168	
2009	Piercing Tool (Mole)		\$3,000.00		\$3,000.00	170	
2009	(3) 3/4"- 1" Tapping Machines - Replacements		\$4,500.00		\$4,500.00	172	
2009	Pickup 3/4 Ton (Replaces 246) Rocky	341-0001-000	\$25,000.00		\$25,000.00	174	
2009	Pickup Small 4x4 (Replaces 201) Don G	341-0001-000	\$20,000.00		\$20,000.00	176	
2009	Crew Truck (Replaces 255) T Messmer	341-0001-000	\$65,000.00		\$65,000.00	178	
2009	Pickup 3/4 Ton (Replaces 247) J Miller	341-0001-000	\$25,000.00		\$25,000.00	180	
2009	Backhoe (Replaces JD 510 C)	341-0001-000	\$70,000.00		\$70,000.00	182	
2009	Skid Steer (Replaces Peugeot ST)	341-0001-000	\$40,000.00		\$40,000.00	184	
2/9/2009	Souther Campbell Co. Water Tower	184-0416-000	\$295,534.56	\$455.67	\$295,078.89	185	
	Capitalized Labor - Service Lines		\$60,000.00		\$60,000.00	186	
	<b>Distribution Equipment Sub-Total</b>		<b>\$896,284.56</b>	<b>\$162,289.77</b>	<b>\$733,994.79</b>		
	<b>ENGINEERING</b>						
	<b>Capital Purchases</b>						

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>2008</b>						
2009	Asset Mgt Plan Update Phase II	162-0007-000	\$50,000.00	\$4,745.23	\$45,254.77	07-196	
	<b>2009</b>						
2009	Pipe Locator - Metrotech 9860	340-0001-000	\$6,000.00	\$2,931.50	\$3,068.50	190	
2009	Capitalized Labor - 2009 184 Projects		\$240,000.00		\$240,000.00	192	
	<b>Engineering Sub-Total</b>		<b>\$296,000.00</b>	<b>\$7,676.73</b>	<b>\$288,323.27</b>		
	<b>Distribution/Engineering Department Total</b>		<b>\$3,725,421.10</b>	<b>\$1,219,091.05</b>	<b>\$2,506,330.05</b>		
	<b>Water Quality &amp; Production Operations</b>						
	<b>2009</b>						
2009	Replacement of operator's WQ analyzers		\$10,000.00		\$10,000.00	200	
7/16/2009	Ball Valve for Pump #4 TMPS From 2008 OCB Budget	311-0003-000	\$32,200.00		\$32,200.00	08-183	
2009	2 SCADA view nodes		\$12,000.00		\$12,000.00	202	
2009	Sludge Polymer makeup system	184-0455-000	\$145,000.00	\$106,743.79	\$38,256.21	08-161 or 204	
2009	Pickup 4x4 (small) (Replaces 414 S-10)	341-0001-000	\$20,000.00		\$20,000.00	206	
2009	Pickup (small) (Replaces 405 S-10)	341-0001-000	\$20,000.00		\$20,000.00	208	
	<b>Water Quality &amp; Production Sub-total</b>		<b>\$239,200.00</b>	<b>\$106,743.79</b>	<b>\$132,456.21</b>		
	<b>LABORATORY</b>						
	<b>2009</b>						
2009	Water jacketed incubator & Sealer		\$9,000.00	\$3,544.51	\$5,455.49	210	7436 &
	<b>Laboratory Sub-Total</b>		<b>\$9,000.00</b>	<b>\$3,544.51</b>	<b>\$5,455.49</b>		
	<b>MAINTENANCE</b>						
	<b>2009</b>						
2008	Pump Control Valve	311-0003-000	\$37,000.00	\$32,179.00	\$4,821.00	08-183	
2009	Roof replacement at FTTP		\$220,000.00	\$8,626.32	\$211,373.68	220	
2009	Trailer Mounted Protobal generator :: See Note 1		\$255,000.00	\$207,914.53	\$47,085.47	222	
2009	Valves for ORPS 2 and TMTP		\$90,000.00		\$90,000.00	224	
2009	Diversion line TMTP - Cancelled 9-10-2009 Per BJ		\$0.00		\$0.00	226	
2009	Replace security camera systems at FTTP , LRPS		\$20,000.00	\$14,090.98	\$5,909.02	228	
2009	Replace fire alarm panels		\$20,000.00	\$11,812.26	\$8,187.74	230	
2009	Replace HMI and distribution SCADA panel	339-0001-000	\$95,000.00	\$75,698.70	\$19,301.30	232	7,416
2009	Replace flow meters at Bromley, Dudley, WQ analyzers at FTTP and TMTP		\$45,000.00	\$8,401.33	\$36,598.67	234	
2009	Replace vehicle 407	341-0001-000	\$25,000.00		\$25,000.00	236	
2009	Utility vehicle		\$10,000.00	\$10,036.24	-\$36.24	238	7,415
2009	HVAC repair at lab		\$75,000.00	\$5,125.00	\$69,875.00	240	
2009	Replace hypo pumps at Bristow, Bromley and West Covington		\$5,000.00	\$3,937.00	\$1,063.00	242	
2009	Dudley vortex suppressor and soft start transformer (AMP)		\$70,000.00	\$16,627.95	\$53,372.05	244	
2009	Vibration analysis equipment		\$25,000.00		\$25,000.00	246	
2009	Tank Painting and Inspections (AMP)		\$665,000.00		\$665,000.00	248	
2008	South Campbell County Water Tower	184-0416-000	\$295,534.56	\$301,628.67	-\$6,094.11	08-185	
3/9/2009	115V Rotomold Cabinet Autosampler	320-0001-000	\$5,609.00	\$5,609.00	\$0.00	250	7,395
8/20/2009	Golf Cart - Yamaha USED	339-0001-000	\$2,000.00	\$2,000.00	\$0.00	252	7,435
	<b>Maintenance Sub-Total</b>		<b>\$1,960,143.56</b>	<b>\$703,686.98</b>	<b>\$1,256,456.58</b>		
	<b>Water Quality &amp; Production Department Sub-Total</b>		<b>\$2,208,343.56</b>	<b>\$813,975.28</b>	<b>\$1,394,368.28</b>		
	<b>TOTAL of Departments</b>		<b>\$7,541,976.99</b>	<b>\$2,265,434.94</b>	<b>\$5,245,657.18</b>		



Northern Kentucky Water District					
October Board Meeting		Financial Statement Snapshot			
September 2009 Results					
Current Period Totals					
Section 1	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$5,688,387	\$5,055,028	\$4,603,251	-11.13%	9.81%
Total O&M	\$2,161,747	\$1,764,807	\$2,062,104	-18.36%	-14.42%
YTD Period Totals					
Section 2	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$31,548,381	\$31,209,259	\$32,203,834	-1.07%	-3.09%
Total O&M	\$17,764,534	\$18,041,512	\$17,694,671	1.56%	1.96%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$5,374,943	\$4,801,790	\$4,263,922	-10.66%	12.61%
Forfeited Discounts	\$51,088	\$62,743	\$66,300	22.81%	-5.37%
Rents Water Property	\$30,536	\$29,285	\$40,000	-4.10%	-26.79%
Other Water Revenue	\$15,655	\$27,860	\$31,020	77.96%	-10.19%
Interest Income	\$173,236	\$82,436	\$159,371	-52.41%	-48.27%
Miscellaneous	\$6,380	\$14,365	\$6,089	125.16%	135.92%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues Current</b>	<b>\$5,688,387</b>	<b>\$5,055,028</b>	<b>\$4,603,251</b>	<b>-11.13%</b>	<b>9.81%</b>
YTD					
Detailed Revenues YTD					
Section 4	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$28,566,547	\$29,167,962	\$28,996,618	2.11%	0.59%
Forfeited Discounts	\$636,383	\$568,083	\$663,301	-10.73%	-14.36%
Rents Water Property	\$354,855	\$344,507	\$375,000	-2.92%	-8.13%
Other Water Revenue	\$257,300	\$217,570	\$279,283	-15.44%	-22.10%
Interest Income	\$1,299,739	\$450,259	\$1,458,231	-65.36%	-69.12%
Miscellaneous	\$104,616	\$131,937	\$102,460	26.12%	28.77%
Transfer Boone Florence	\$328,941	\$328,941	\$328,941	0.00%	0.00%
<b>Total Revenues YTD</b>	<b>\$31,548,381</b>	<b>\$31,209,259</b>	<b>\$32,203,834</b>	<b>-1.07%</b>	<b>-3.09%</b>



it Snapshot

October Board Meeting  
September 2009 Results

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

	Detail				
	Current Period			% Difference	% Difference
	2008	2009	2009 Budget	Prior Year	Budget
Salaries & Wages	\$684,364	\$608,700	\$699,315	-11.06%	-12.96%
Employee Pensions & Benefits	\$260,385	\$277,298	\$297,400	6.50%	-6.76%
Taxes Other	\$49,262	\$42,331	\$59,351	-14.07%	-28.68%
Purchased Power	\$265,646	\$207,643	\$240,124	-21.83%	-13.53%
Chemicals	\$193,437	\$126,332	\$169,239	-34.69%	-25.35%
Materials & Supplies	\$187,809	\$104,267	\$159,838	-44.48%	-34.77%
Contractual Services	\$269,413	\$260,857	\$239,719	-3.18%	8.82%
Transportation	\$63,594	\$37,463	\$50,204	-41.09%	-25.38%
Insurance	\$50,665	\$42,750	\$50,977	-15.62%	-16.14%
Advertising	\$543	\$681	\$398	25.41%	71.11%
Bad Debt Expense	\$118,428	\$37,313	\$78,060	-68.49%	-52.20%
Miscellaneous	\$2,761	\$3,547	\$2,079	28.47%	70.61%
Regulatory Commission	\$15,440	\$15,625	\$15,400	1.20%	1.46%
<b>Total O&amp;M Expenses Current</b>	<b>\$2,161,747</b>	<b>\$1,764,807</b>	<b>\$2,062,104</b>	<b>-18.36%</b>	<b>-14.42%</b>

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

	Detail				
	YTD			% Difference	% Difference
	2008	2009	2009 Budget	Prior Year	Budget
Salaries & Wages	\$6,289,745	\$6,290,045	\$6,398,648	0.00%	-1.70%
Employee Pensions & Benefits	\$2,569,865	\$2,569,711	\$2,733,803	-0.01%	-6.00%
Taxes Other	\$448,065	\$447,232	\$507,147	-0.19%	-11.81%
Purchased Power	\$1,953,609	\$1,991,251	\$1,747,154	1.93%	13.97%
Chemicals	\$1,259,730	\$1,455,123	\$1,111,622	15.51%	30.90%
Materials & Supplies	\$1,421,400	\$1,404,225	\$1,464,008	-1.21%	-4.08%
Contractual Services	\$2,226,541	\$2,528,211	\$2,196,889	13.55%	15.08%
Transportation	\$423,040	\$308,624	\$410,430	-27.05%	-24.80%
Insurance	\$489,332	\$359,982	\$512,840	-26.43%	-29.81%
Advertising	\$17,650	\$18,546	\$12,938	5.08%	43.35%
Bad Debt Expense	\$468,538	\$465,641	\$427,518	-0.62%	8.92%
Miscellaneous	\$60,286	\$63,406	\$35,376	5.18%	79.23%
Regulatory Commission	\$136,733	\$139,515	\$136,298	2.03%	2.36%
<b>Total O&amp;M Expenses YTD</b>	<b>\$17,764,534</b>	<b>\$18,041,512</b>	<b>\$17,694,671</b>	<b>1.56%</b>	<b>1.96%</b>



October Board Meeting  
September 2009 Results

**Debt Service Section 8**

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

**Financial Summary Section 9**

**Compare Actual YTD to 12 Month Budgeted Amounts**

	YTD 2009	2009 Annual Budget
Total Income	\$31,209,259	\$42,116,117
Total O&M	\$18,041,512	\$23,924,832
Transfer to Debt Service	\$10,998,000	\$14,925,268
Available for Operating Capital	\$2,169,747	\$4,593,298

**Debt Service Coverage Section 10**

	Projected YTD 2009	2009 Annual Budget
Coverage Ratio Estimated	1.27	1.21





**Balance Sheet**  
**As of September 30, 2009**

<b>Assets</b>	<b>2009</b>	<b>2008</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$8,381,185	\$9,963,724
Accrued Interest Receivable	\$34,476	\$0
Accounts Receivable Customers	\$5,008,535	\$5,641,341
Accounts Receivable Unbilled Customers	\$4,700,000	\$4,200,000
Accounts Receivable Other	\$30,152	\$4,202
Assessments Receivable	\$82,711	\$77,906
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,025,399	\$1,264,319
Prepaid Expenses	<u>\$171,174</u>	<u>\$267,238</u>
<b>Total Current Assets</b>	<b>\$19,433,632</b>	<b>\$21,418,730</b>
<b>Restricted Assets</b>		
Bond Proceeds Fund	\$12,067,765	\$16,802,967
Debt Service Reserve Account	\$15,422,227	\$13,841,194
Debt Service Account	\$6,597,940	\$7,170,092
Improvement, Repair, & Replacement	\$1,132,370	\$2,454,897
Boone/Florence Settlement Account	<u>\$2,429,819</u>	<u>\$2,854,525</u>
<b>Total Restricted Assets</b>	<b>\$37,650,121</b>	<b>\$43,123,675</b>
<b>Non Current Assets</b>		
Miscellaneous Deferred Charges	\$8,562,063	\$9,197,925
<b>Capital Assets:</b>		
Land, System, Buildings, and Equipment	\$291,176,237	\$284,474,386
Construction in Progress	\$53,143,658	\$38,578,968
Total Capital Assets before Accumulated Depreciation	\$344,319,895	\$323,053,354
Less: Accumulated Depreciation	<u>(\$75,286,632)</u>	<u>(\$69,310,662)</u>
Capital Assets Net of Accumulated Depreciation	\$269,033,263	\$253,742,692
<b>Total Noncurrent Assets</b>	<b><u>\$277,595,326</u></b>	<b><u>\$262,940,617</u></b>
<b>Total Assets</b>	<b><u>\$334,679,079</u></b>	<b><u>\$327,483,022</u></b>




  
**Northern Kentucky**  
**Water District**  
 Balance Sheet

**As of September 30, 2009**

<b>Liabilities and Retained Earnings</b>	<b>2009</b>	<b>2008</b>
<b>Current Liabilities</b>		
Current Portion of Long Term Debt	\$6,854,527	\$6,025,000
Accounts Payable	\$1,503,306	\$1,336,715
Accrued Payroll & Liabilities	\$232,955	\$209,680
Other Accrued Liabilities	<u>\$212,176</u>	<u>\$246,325</u>
<b>Total Current Liabilities</b>	<b>\$8,802,964</b>	<b>\$7,817,720</b>
<b>Current Liabilities From Restricted Assets</b>		
Accounts Payable	\$1,216,507	\$786,959
Accrued Interest Payable	<u>\$1,357,699</u>	<u>\$1,730,710</u>
<b>Total Current Liabilities From Restricted Assets</b>	<b>\$2,574,206</b>	<b>\$2,517,669</b>
<b>Long Term Debt</b>		
Long Term Portion of Bonded Indebtedness	\$186,922,386	\$160,185,888
Bond Anticipation Notes Payable	\$0	\$27,165,000
Note Payable-Taylor Mill Purchase	\$1,275,000	\$1,375,000
Deferred Note Payable	<u>\$100,000</u>	<u>\$100,000</u>
<b>Total Long Term Debt</b>	<b>\$188,297,386</b>	<b>\$188,825,888</b>
<b>Total Liabilities</b>	<b>\$199,674,556</b>	<b>\$199,161,277</b>
<b>Retained Earnings</b>	<b><u>\$135,004,523</u></b>	<b><u>\$128,321,745</u></b>
<b>Total Liabilities and Retained Earnings</b>	<b><u>\$334,679,079</u></b>	<b><u>\$327,483,022</u></b>



**Income and Expense Report Summary  
For the Nine Months ending September 30, 2009**

<b>Current Period</b>	<b>September 2009</b>	<b>September 2008</b>	<b>September Budget</b>	<b>Variance Over (Under) %</b>
Total Income	\$5,055,028	\$5,688,387	\$4,603,251	9.8%
Total O&M Expenses	\$1,764,807	\$2,161,747	\$2,062,104	-14.4%
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%
Available for Transfer to Operating Capital	\$2,068,221	\$2,304,640	\$1,318,925	56.8%

<b>Year to Date</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under) %</b>	<b>2008 Annual Budget</b>
Total Income	\$31,209,259	\$31,548,381	\$32,203,834	-3.1%	\$40,233,672
Total O&M Expenses	\$18,041,512	\$17,764,534	\$17,694,671	2.0%	\$22,737,899
Transfer to Debt Service	\$10,998,000	\$10,998,000	\$10,999,998	0.0%	\$12,902,475
Available for Transfer to Operating Capital	\$2,169,747	\$2,785,847	\$3,509,165	-38.2%	\$4,593,298



**Income and Expenses Report-Detail  
For the Nine Months ending September 30, 2009**

	September 2009	September 2008	September Budget	Variance Over (Under)	YTD 2009	YTD 2008	YTD Budget	Variance Over (Under)
<b>Operating Income</b>								
Water Sales	\$4,801,790	\$5,374,943	\$4,263,922	12.6%	\$29,167,962	\$28,566,547	\$28,996,618	0.6%
Forfeited Discounts	\$62,743	\$51,088	\$66,300	-5.4%	\$568,083	\$636,383	\$663,301	-14.4%
Rents from Water Property	\$29,285	\$30,536	\$40,000	-26.8%	\$344,507	\$354,855	\$375,000	-8.1%
Other Water Revenues	\$27,860	\$15,655	\$31,020	-10.2%	\$217,570	\$257,300	\$279,283	-22.1%
<b>Total Operating Income</b>	<b>\$4,921,678</b>	<b>\$5,472,222</b>	<b>\$4,401,242</b>	<b>11.8%</b>	<b>\$30,298,122</b>	<b>\$29,815,085</b>	<b>\$30,314,202</b>	<b>-0.1%</b>
<b>Non Operating Income</b>								
Interest Income	\$82,436	\$173,236	\$159,371	-48.3%	\$450,259	\$1,299,739	\$1,458,231	-69.1%
Miscellaneous	\$14,365	\$6,380	\$6,089	135.9%	\$131,937	\$104,616	\$102,460	28.8%
<b>Total Non Operating Income</b>	<b>\$96,801</b>	<b>\$179,616</b>	<b>\$165,460</b>	<b>-41.5%</b>	<b>\$582,196</b>	<b>\$1,404,355</b>	<b>\$1,560,691</b>	<b>-62.7%</b>
Boone Florence Settlement Transfer	\$36,549	\$36,549	\$36,549	0.0%	\$328,941	\$328,941	\$328,941	0.0%
<b>Total Income</b>	<b>\$5,055,028</b>	<b>\$5,688,387</b>	<b>\$4,603,251</b>	<b>9.8%</b>	<b>\$31,209,259</b>	<b>\$31,548,381</b>	<b>\$32,203,834</b>	<b>-3.1%</b>
<b>O&amp;M Expenses</b>								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$793,333	\$1,021,019	\$904,422	-12.3%	\$7,895,894	\$7,705,727	\$6,966,478	13.3%
Engineering & Distribution	\$503,760	\$503,342	\$514,939	-2.2%	\$4,760,086	\$4,574,643	\$4,901,660	-2.9%
Customer Service	\$252,148	\$387,883	\$375,240	-32.8%	\$2,794,155	\$2,894,852	\$3,035,423	-7.9%
Administration	\$215,566	\$249,503	\$267,503	-19.4%	\$2,591,377	\$2,589,312	\$2,791,110	-7.2%
<b>Total O&amp;M Expenses</b>	<b>\$1,764,807</b>	<b>\$2,161,747</b>	<b>\$2,062,104</b>	<b>-14.4%</b>	<b>\$18,041,512</b>	<b>\$17,764,534</b>	<b>\$17,694,671</b>	<b>2.0%</b>
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%	\$10,998,000	\$10,998,000	\$10,999,998	0.0%
<b>Total Expenses</b>	<b>\$2,986,807</b>	<b>\$3,383,747</b>	<b>\$3,284,326</b>	<b>-9.1%</b>	<b>\$29,039,512</b>	<b>\$28,762,534</b>	<b>\$28,694,669</b>	<b>1.2%</b>
<b>Avail. to Transfer to Oper. Capital</b>	<b>\$2,068,221</b>	<b>\$2,304,640</b>	<b>\$1,318,925</b>	<b>56.8%</b>	<b>\$2,169,747</b>	<b>\$2,785,847</b>	<b>\$3,509,165</b>	<b>-38.2%</b>

# Northern Kentucky Water District

Expense Rep  
For the Nine Months ending September 30, 2009

Division	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2009 Budget 12 Months	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$793,333	\$904,422	-12.3%	\$7,895,894	\$6,966,478	13.3%	\$8,490,605	Chemicals and power increases
Engineering & Distribution	\$503,760	\$514,939	-2.2%	\$4,760,086	\$4,901,660	-2.9%	\$6,688,809	
Customer Service	\$252,148	\$375,240	-32.8%	\$2,794,155	\$3,035,423	-7.9%	\$3,913,555	
Administration	\$215,566	\$267,503	-19.4%	\$2,591,377	\$2,791,110	-7.2%	\$3,644,930	
<b>Total O&amp;M</b>	<b><u>\$1,764,807</u></b>	<b><u>\$2,062,104</u></b>	<b><u>-14.4%</u></b>	<b><u>\$18,041,512</u></b>	<b><u>\$17,694,671</u></b>	<b><u>2.0%</u></b>	<b><u>\$22,737,899</u></b>	

Expense Report I  
For the Nine Months ending September 30, 2009

Department	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2009 Budget 12 Months	Explanation
<b>Source of Supply</b>								
Licking River Pump Station	\$4,706	\$8,044	-41.5%	\$42,151	\$51,723	-18.5%	\$65,000	
Ohio River Pump Station #1	\$53,444	\$82,576	-35.3%	\$524,909	\$483,740	8.5%	\$630,000	Power increases Fuel Adj etc
Ohio River Pump Station #2	\$5,898	\$9,419	-37.4%	\$58,026	\$64,092	-9.5%	\$80,000	Power increases Fuel Adj etc
<b>Total Source of Supply</b>	<b>\$64,048</b>	<b>\$100,039</b>	<b>-36.0%</b>	<b>\$625,086</b>	<b>\$599,555</b>	<b>4.3%</b>	<b>\$775,000</b>	
<b>Water Quality</b>								
Ft. Thomas Treatment Plant	\$231,117	\$257,587	-10.3%	\$2,662,305	\$1,964,410	35.5%	\$2,705,450	Power increases Fuel Adj etc, Chemical prices
Taylor Mill Treatment plant	\$74,888	\$65,715	14.0%	\$584,046	\$764,259	-23.6%	\$937,350	
Memorial Pky Treatment Plant	\$70,017	\$111,396	-37.1%	\$693,629	\$722,251	-4.0%	\$965,400	Power increases Fuel Adj etc, Chemical prices
Laboratory	\$59,614	\$108,118	-44.9%	\$602,356	\$629,128	-4.3%	\$873,700	
Instrumentation	\$34,100	\$29,764	14.6%	\$395,263	\$328,735	20.2%	\$456,950	Increased overtime Year to Date
Sludge	\$14,085	\$5,932	137.4%	\$127,798	\$54,647	133.9%	\$73,000	
<b>Total Water Quality</b>	<b>\$483,821</b>	<b>\$578,512</b>	<b>-16.4%</b>	<b>\$5,065,397</b>	<b>\$4,463,430</b>	<b>13.5%</b>	<b>\$6,011,850</b>	
<b>Total Pumping &amp; Storage</b>	<b>\$245,464</b>	<b>\$225,871</b>	<b>8.7%</b>	<b>\$2,205,411</b>	<b>\$1,903,493</b>	<b>15.9%</b>	<b>\$2,566,650</b>	Electric costs
<b>Total SOS, WQ, P&amp;S</b>	<b>\$793,333</b>	<b>\$904,422</b>	<b>-12.3%</b>	<b>\$7,895,894</b>	<b>\$6,966,478</b>	<b>13.3%</b>	<b>\$9,353,500</b>	

  
**Expense Report**  
 For the Nine Months ending September 30, 2009

Department	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2009 Budget 12 Months	Explanation
<b>Engineering &amp; Distribution</b>								
Engineering	\$120,003	\$132,963	-9.7%	\$1,153,409	\$1,167,661	-1.2%	\$1,599,694	
Distribution	\$377,177	\$370,356	1.8%	\$3,554,671	\$3,640,031	-2.3%	\$5,010,719	
Flushing	\$6,580	\$11,620	-43.4%	\$52,006	\$93,968	-44.7%	\$122,500	Expense classification
<b>Total Engineering &amp; Distr.</b>	<b>\$503,760</b>	<b>\$514,939</b>	<b>-2.2%</b>	<b>\$4,760,086</b>	<b>\$4,901,660</b>	<b>-2.9%</b>	<b>\$6,732,913</b>	
<b>Customer Service</b>								
Field Service	\$67,935	\$76,283	-10.9%	\$639,117	\$699,083	-8.6%	\$934,350	
Meter Shop	\$23,340	\$30,574	-23.7%	\$275,839	\$306,594	-10.0%	\$407,350	
Courier/Maintenance	\$4,548	\$5,138	-11.5%	\$44,055	\$48,079	-8.4%	\$65,450	
Account Service	\$98,291	\$149,895	-34.4%	\$1,144,159	\$1,276,916	-10.4%	\$1,741,850	
Meter Reading	\$17,156	\$28,970	-40.8%	\$193,486	\$240,483	-19.5%	\$323,550	
Other	\$40,878	\$84,380	-51.6%	\$497,499	\$464,268	7.2%	\$600,000	Increase in bad debt corresponding to economy
<b>Total Customer Service</b>	<b>\$252,148</b>	<b>\$375,240</b>	<b>-32.8%</b>	<b>\$2,794,155</b>	<b>\$3,035,423</b>	<b>-7.9%</b>	<b>\$4,072,550</b>	



Expense Report  
For the Nine Months ending September 30, 2009

Department	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2009 Budget 12 Months	Explanation
<b>Administration</b>								
Executive Management	\$33,699	\$45,227	-25.5%	\$392,222	\$432,643	-9.3%	\$580,350	
Board of Commissioners	\$11,017	\$6,486	69.9%	\$108,152	\$83,749	29.1%	\$108,800	
Accounting	\$17,447	\$27,795	-37.2%	\$254,592	\$290,401	-12.3%	\$381,864	
H.R.-Information Systems	\$95,907	\$106,847	-10.2%	\$1,071,109	\$1,181,297	-9.3%	\$1,622,980	
Other	\$57,496	\$81,148	-29.1%	\$765,302	\$803,020	-4.7%	\$1,071,875	
<b>Total Administration</b>	<b>\$215,566</b>	<b>\$267,503</b>	<b>-19.4%</b>	<b>\$2,591,377</b>	<b>\$2,791,110</b>	<b>-7.2%</b>	<b>\$3,765,869</b>	
<b>Total O&amp;M</b>	<b>\$1,764,807</b>	<b>\$2,062,104</b>	<b>-14.4%</b>	<b>\$18,041,512</b>	<b>\$17,694,671</b>	<b>2.0%</b>	<b>\$23,924,832</b>	

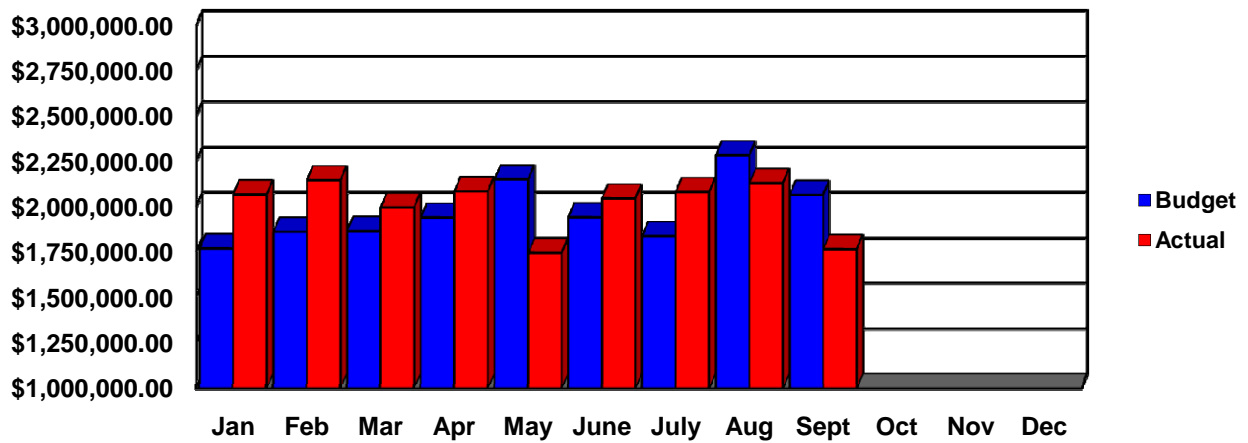


**Expense Report By Account Actual to Budget  
For the Nine Months ending September 30, 2009**

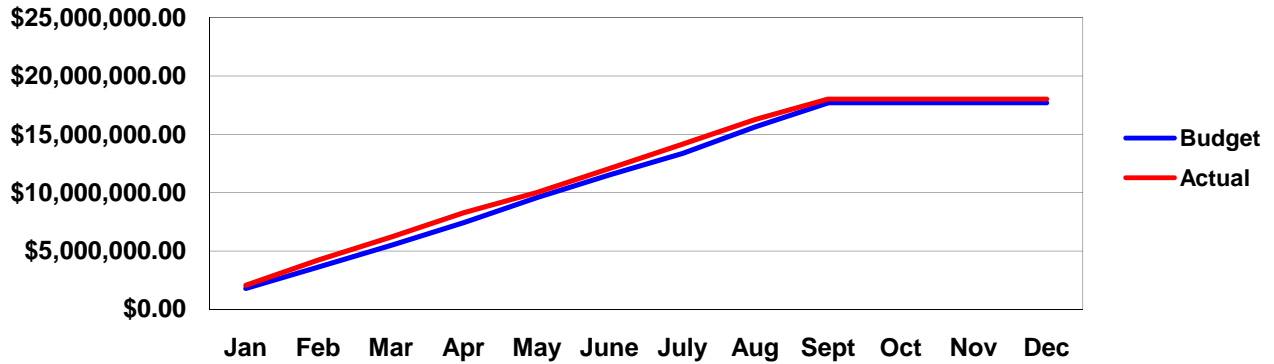
<b>Account</b>	<b>September Actual</b>	<b>September Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$608,700	\$699,315	-13.0%	\$6,290,045	\$6,398,648	-1.7%	
Employee Pensions & Benefits	\$277,298	\$297,400	-6.8%	\$2,569,711	\$2,733,803	-6.0%	
Taxes Other Than Income Taxes	\$42,331	\$59,351	-28.7%	\$447,232	\$507,147	-11.8%	
Purchased Power	\$207,643	\$240,124	-13.5%	\$1,991,251	\$1,747,154	14.0%	Fuel adjustment and rate increases
Chemicals	\$126,332	\$169,239	-25.4%	\$1,455,123	\$1,111,622	30.9%	Prices continue to rise although more slowly
Materials & Supplies	\$104,267	\$159,838	-34.8%	\$1,404,225	\$1,464,008	-4.1%	
Contractual Services	\$260,857	\$239,719	8.8%	\$2,528,211	\$2,196,889	15.1%	Breaks, sludge, blowoffs, legal expense
Transportation	\$37,463	\$50,204	-25.4%	\$308,624	\$410,430	-24.8%	Fuel price 2009 significantly lower
Insurance	\$42,750	\$50,977	-16.1%	\$359,982	\$512,840	-29.8%	Reduction in premiums property & Worker's Comp
Advertising	\$681	\$398	71.1%	\$18,546	\$12,938	43.3%	Increase in bidding and proposals
Bad Debt Expense	\$37,313	\$78,060	-52.2%	\$465,641	\$427,518	8.9%	General economic conditions
Miscellaneous	\$3,547	\$2,079	70.6%	\$63,406	\$35,376	79.2%	
Regulatory Commission Assessment	\$15,625	\$15,400	1.5%	\$139,515	\$136,298	2.4%	
<b>Total O&amp;M Expenses</b>	<b><u>\$1,764,807</u></b>	<b><u>\$2,062,104</u></b>	<b><u>-14.4%</u></b>	<b><u>\$18,041,512</u></b>	<b><u>\$17,694,671</u></b>	<b><u>2.0%</u></b>	



## NKWD O&M Monthly Comparison 2009 Budget to Actual



## NKWD O&M YTD Trending 2009 - Budget To Actual

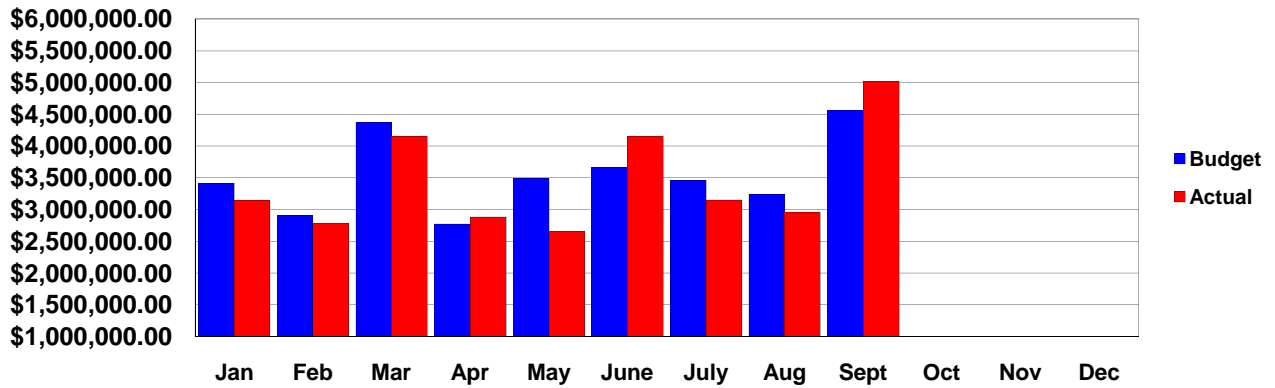




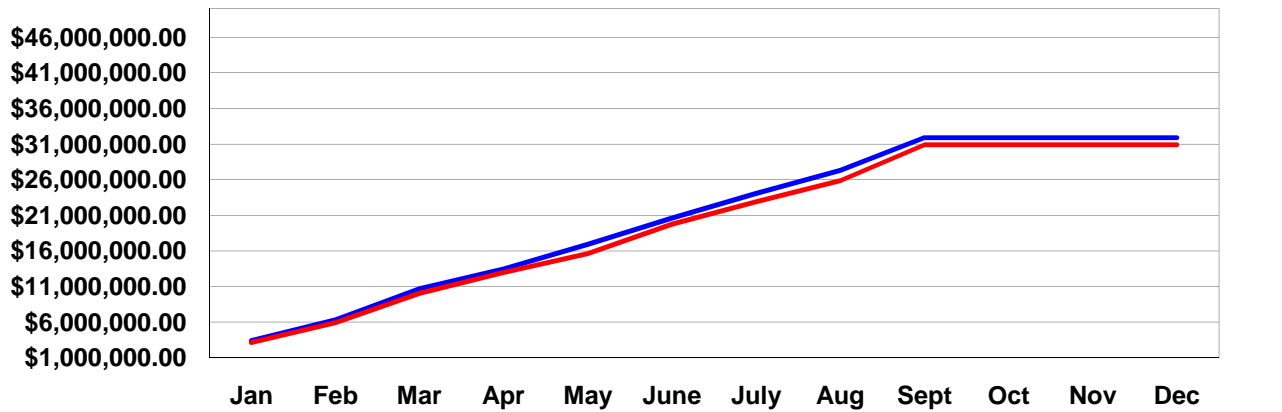
**Income Report Actual to Projected  
For the Nine Months ending September 30, 2009**

Description	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$4,801,790	\$4,263,922	12.6%	\$29,167,962	\$28,996,618	0.6%	Wet & Cool weather moderated income
Forfeited Discounts	\$62,743	\$66,300	-5.4%	\$568,083	\$663,301	-14.4%	New penalty procedure
Rents from Water Property	\$29,285	\$40,000	-26.8%	\$344,507	\$375,000	-8.1%	Timing of receipts and recording of income
Other Water Revenues	\$27,860	\$31,020	-10.2%	\$217,570	\$279,283	-22.1%	Timing Issues
<b>Total Operating Revenues</b>	<b>\$4,921,678</b>	<b>\$4,401,242</b>	<b>11.8%</b>	<b>\$30,298,122</b>	<b>\$30,314,202</b>	<b>-0.1%</b>	
<b>Non Operating Income</b>							
Interest Income	\$82,436	\$159,371	-48.3%	\$450,259	\$1,458,231	-69.1%	Fed fund rate at historic low, accrual correction
Miscellaneous	\$14,365	\$6,089	135.9%	\$131,937	\$102,460	28.8%	
<b>Total Non Operating Income</b>	<b>\$96,801</b>	<b>\$165,460</b>	<b>-41.5%</b>	<b>\$582,196</b>	<b>\$1,560,691</b>	<b>-62.7%</b>	
<b>Total Income</b>	<b><u>\$5,018,479</u></b>	<b><u>\$4,566,702</u></b>	<b><u>9.9%</u></b>	<b><u>\$30,880,318</u></b>	<b><u>\$31,874,893</u></b>	<b><u>-3.1%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Budget to Actual**



**NKWD**  
**Revenue Trending 2009 - Budget To Actual**



# Northern Kentucky Water District

## Expense Report For the Nine Months ending September 30, 2009

Division	September 2009	September 2008	Variance Over (Under)	YTD 2009	YTD 2008	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$793,333	\$1,021,019	-22.3%	\$7,895,894	\$7,705,727	2.5%	Higher Electric & Chemical costs
Engineering & Distribution	\$503,760	\$503,342	0.1%	\$4,760,086	\$4,574,643	4.1%	Main Repairs especially 4 36"
Customer Service	\$252,148	\$387,883	-35.0%	\$2,794,155	\$2,894,852	-3.5%	
Administration	\$215,566	\$249,503	-13.6%	\$2,591,377	\$2,589,312	0.1%	
<b>Total O&amp;M</b>	<b><u>\$1,764,807</u></b>	<b><u>\$2,161,747</u></b>	<b><u>-18.4%</u></b>	<b><u>\$18,041,512</u></b>	<b><u>\$17,764,534</u></b>	<b><u>1.6%</u></b>	

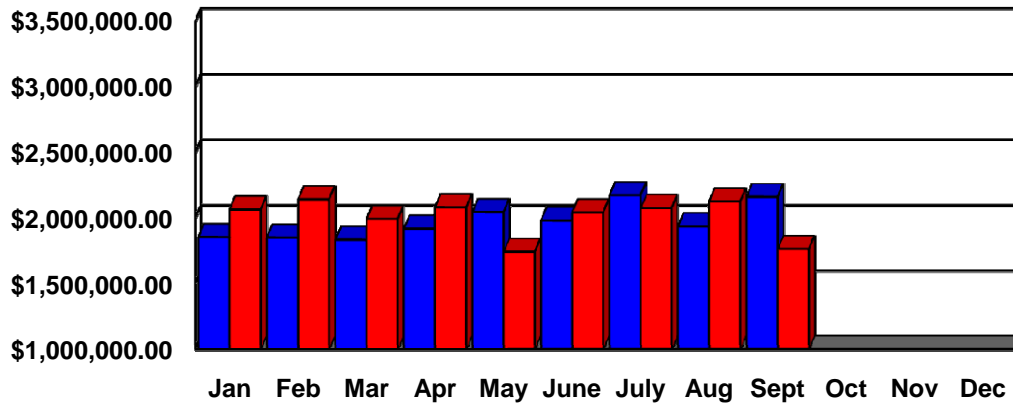


Expense Report By Account  
For the Nine Months ending September 30, 2009

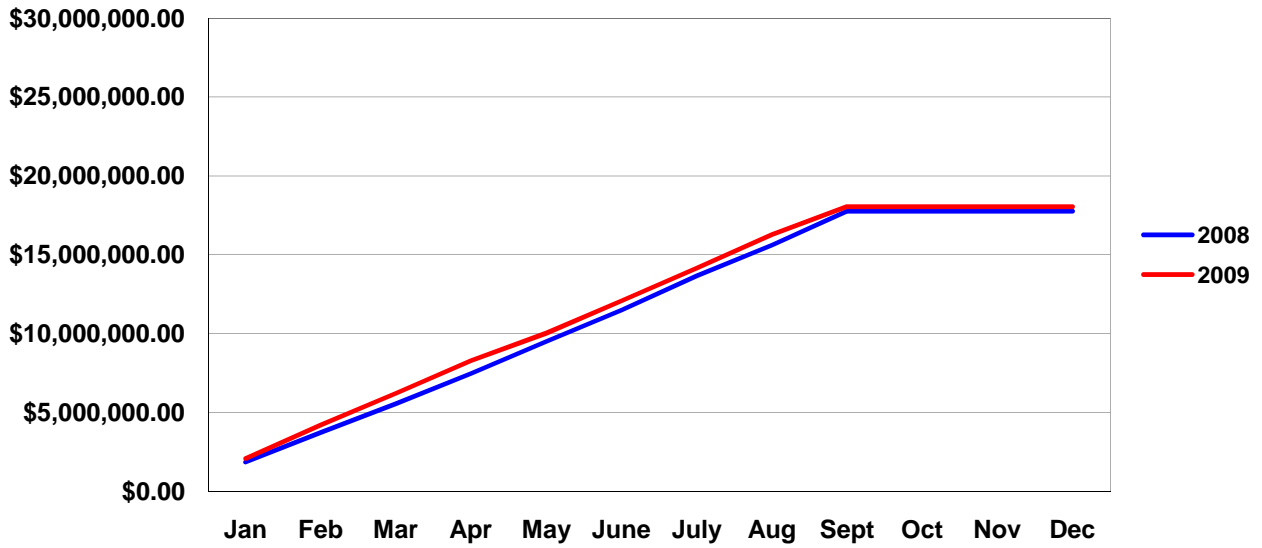
Account	September 2009	September 2008	Variance Over (Under)	YTD 2009	YTD 2008	Variance Over (Under)	Explanation
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$608,700	\$684,364	-11.1%	\$6,290,045	\$6,289,745	0.0%	
Employee Pensions & Benefits	\$277,298	\$260,385	6.5%	\$2,569,711	\$2,569,865	0.0%	
Taxes Other Than Income Taxes	\$42,331	\$49,262	-14.1%	\$447,232	\$448,065	-0.2%	
Purchased Power	\$207,643	\$265,646	-21.8%	\$1,991,251	\$1,953,609	1.9%	Fuel adjustment and rate increases
Chemicals	\$126,332	\$193,437	-34.7%	\$1,455,123	\$1,259,730	15.5%	Rapid price increases but are leveling off
Materials & Supplies	\$104,267	\$187,809	-44.5%	\$1,404,225	\$1,421,400	-1.2%	Four 36" breaks in first three months
Contractual Services	\$260,857	\$269,413	-3.2%	\$2,528,211	\$2,226,541	13.5%	Blowoff charges, sludge, clearwell paint, pump repair
Transportation	\$37,463	\$63,594	-41.1%	\$308,624	\$423,040	-27.0%	Fuel prices lower in 2009
Insurance	\$42,750	\$50,665	-15.6%	\$359,982	\$489,332	-26.4%	Reduction in Insurance premiums
Advertising	\$681	\$543	25.4%	\$18,546	\$17,650	5.1%	
Bad Debt Expense	\$37,313	\$118,428	-68.5%	\$465,641	\$468,538	-0.6%	
Miscellaneous	\$3,547	\$2,761	28.5%	\$63,406	\$60,286	5.2%	
Regulatory Commission Assessment	\$15,625	\$15,440	1.2%	\$139,515	\$136,733	2.0%	
<b>Total O&amp;M Expenses</b>	<b>\$1,764,807</b>	<b>\$2,161,747</b>	<b>-18.4%</b>	<b>\$18,041,512</b>	<b>\$17,764,534</b>	<b>1.6%</b>	

### NKWD O&M Monthly Comparison 2009 Actual to Actual

■ Actual 2008  
■ Actual 2009



### NKWD O&M YTD Trending 2009 - Actual to Actual

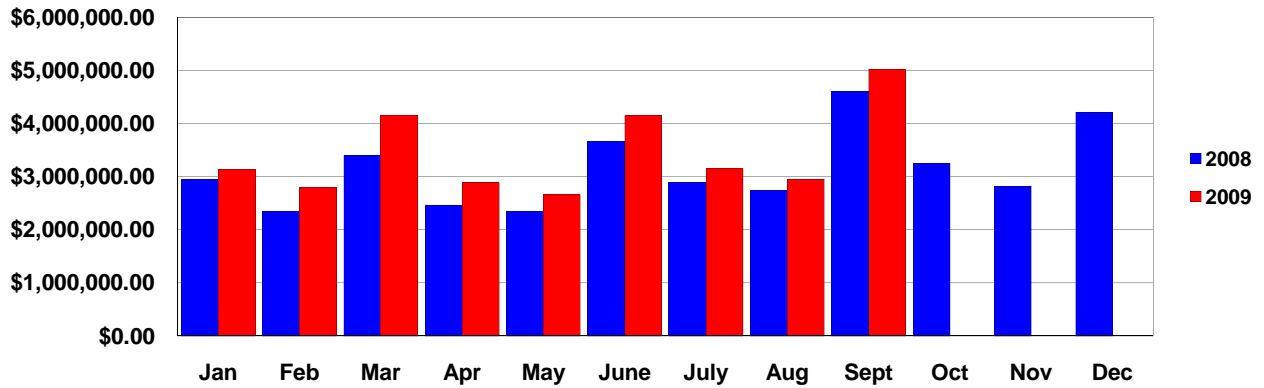




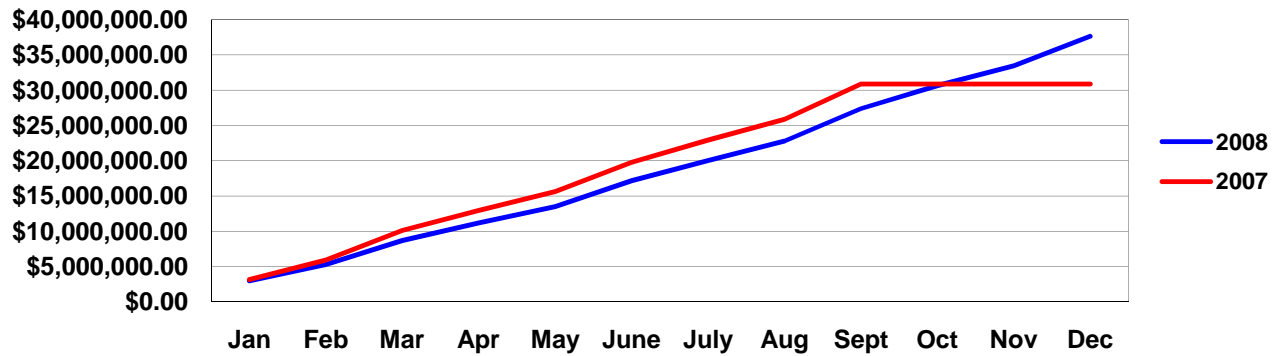
**Income Report Actual to Actual  
For the Nine Months ending September 30, 2009**

Description	September 2009	September 2008	Variance Over (Under)	YTD 2009	YTD 2008	Variance Over (Under)	Explanation
Water Sales	\$4,801,790	\$5,374,943	-10.7%	\$29,167,962	\$28,566,547	2.1%	
Forfeited Discounts	\$62,743	\$51,088	22.8%	\$568,083	\$636,383	-10.7%	New penalty procedure
Rents from Water Property	\$29,285	\$30,536	-4.1%	\$344,507	\$354,855	-2.9%	
Other Water Revenues	\$27,860	\$15,655	78.0%	\$217,570	\$257,300	-15.4%	Timing of Revenue
<b>Total Operating Revenues</b>	<b>\$4,921,678</b>	<b>\$5,472,222</b>	<b>-10.1%</b>	<b>\$30,298,122</b>	<b>\$29,815,085</b>	<b>1.6%</b>	
<b>Non Operating Income</b>							
Interest Income	\$82,436	\$173,236	-52.4%	\$450,259	\$1,299,739	-65.4%	Fed Fund rate at historic low, accrual correction
Miscellaneous	\$14,365	\$6,380	125.2%	\$131,937	\$104,616	26.1%	
<b>Total Non Operating Income</b>	<b>\$96,801</b>	<b>\$179,616</b>	<b>-46.1%</b>	<b>\$582,196</b>	<b>\$1,404,355</b>	<b>-58.5%</b>	
<b>Total Income</b>	<b><u>\$5,018,479</u></b>	<b><u>\$5,651,838</u></b>	<b><u>-11.2%</u></b>	<b><u>\$30,880,318</u></b>	<b><u>\$31,219,440</u></b>	<b><u>-1.1%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Actual to Actual**



**NKWD**  
**Revenue Trending 2009 - Actual to Actual**





Northern Kentucky Water District							2009
Operational Capital Budget for 2009							
Projected Available Funds for Capital Expenditures:							
			Budget		Transferred	Date	
	Cash Balance 1/1/2009 - Operating Capital		\$2,700,000.00		\$500,000.00	1/26/2009	
	From Operations		\$3,266,017.00		\$500,000.00	3/1/2009	
	Transfer from BCWD/FWD Settlement		\$438,584.00		\$500,000.00	5/26/2009	
	Transfer from BAN2001 - Campbell Co Water Tower		\$295,534.56		\$500,000.00	7/23/2009	
	Transfer from BOND 2006 for AMR Project Line 884		\$800,000.00		\$630,000.00	9/3/2009	
	Transfer from BAN 2007 for AMR Project Line 884		\$800,000.00				
	From City of Newport - Reimbursement Project 184-0151		\$191,144.24				
	Transfer from BAN 2007 for Lines 222 & 204		\$200,000.00				
	Transfer from SRF Loan - AMR PROJECT 184-0513-000		\$2,554,514.22				
	<b>Total Cash Available</b>		<b>\$11,245,794.02</b>				
	Administration Department		\$265,000.00				
	HR/Safety/Security/IT Departments		\$324,800.00				
	Customer Service Department		\$1,018,412.33				
	Distribution Department		\$3,429,421.10				
	Engineering Department		\$296,000.00				
	Water Q & P Department		\$2,208,343.56				
					2,630,000.00		
	<b>Total Request</b>		<b>\$7,541,976.99</b>				
	<b>Net Coverage/Lost</b>		<b>\$3,703,817.03</b>				
	<b>Actual YTD Cost</b>						
	<b>Funds Remaining</b>						
Funding	Future BAN	Project #	Project Cost	Paid in 2009	Prior Paid	Paid YTD	Line #
<b>Source</b>							
BAN 2009	- Washington Trace Rd (12Mile Rd to Hwy1996)	184-0114-000	1,776,000.00	337.15	2,565.40	\$2,902.55	861
BAN 2009	- Water Work Road WMR	184-0151-000	\$500,000.00	\$4,500.00	\$394,239.34	\$398,739.34	860
	- Hands Pike from Ky 16 to Edwin Drive - ON HOLD 2011	184-0138-000	\$285,000.00		\$4,700.00	\$4,700.00	839
	- Ky16 From Hands Pike to Klette Road - ON HOLD 2011	184-0139-000	\$275,000.00		\$4,700.00	\$4,700.00	840
	- TMTP Tube settler replacement - OH HOLD	184-0444-000	\$210,000.00		\$267.95	\$267.95	824
BAN 2010	- New Water Tank Rossford, Ft. Thomas	184-0446-000	\$976,000.00		\$96,500.37	\$96,500.37	823
BAN 2009	- FTTP Post-Filtration GAC Part I	184-0447-000	\$1,945,034.00	\$465,855.49		\$465,855.49	858
BAN 2010	- FTTP Post-Filtration GAC Part II	184-0447-000	\$9,500,000.00			\$0.00	859
SRF #2	- FTTP Gravity Thickener - Construction	184-0451-000	\$1,200,000.00	\$280,969.14	\$205,625.14	\$486,594.28	853
BAN 2009	- Pump #3 ORPS1	184-0452-000	\$365,000.00		\$310,250.00	\$310,250.00	877
BAN 2009	- FTTP Replacement of Filter Media	184-0453-000	\$700,000.00	\$58,868.84	\$15,703.34	\$74,572.18	879
BAN 2009	- MPTP GAC & UV Project (Design Only)	184-0456-000	\$1,300,000.00	\$733,512.14	\$50,134.11	\$783,646.25	901
BAN 2010	- MPTP GAC & UV Project (Construction)	184-0456-000	\$29,120,000.00			\$0.00	902
BAN 2009	- TMTP Advantence Treatment & Sedimentation Basns (Design Only)	184-0457-000	\$1,733,000.00	\$473,506.81		\$473,506.81	903
BAN 2010	- TMTP Advantence Treatment & Sedimentation Basns (Construction)	184-0457-000	\$32,760,000.00			\$0.00	904
BAN 2009	- Dudley 1040 Hydraulic Analysis - Pump Replacement	184-0459-000	\$440,550.00	\$11,816.38		\$11,816.38	908
BAN 2009	- Ky547 from Washington St to Nelson Rd (Ripple Creek Phase 5)	184-0146-000	\$970,000.00	\$9,463.23		\$9,463.23	862
BAN 2009	- Licking River Pump Stator Improvements	184-0460-000	\$984,750.00	\$11,622.01		\$11,622.01	913
BAN 2009	- FTTP Covers for Sedimentation Basins 1 & 4	184-0461-000	\$644,000.00	\$15,702.75		\$15,702.75	914
BAN 2009	- Radio Read Meters	184-0513-000	\$9,400,000.00	\$3,272,849.78	\$232,537.39	\$3,505,387.17	884
BAN 2009	- St. Agnes Circle	184-0617-000	\$442,000.00	\$305,616.97	\$4,775.00	\$310,391.97	888
BAN 2009	2007 Systematic WMR (Cov Match) Part 2	184-0618-000	\$2,100,000.00			\$0.00	912
BAN 2009	- Rusconi Dr - WMR Independence	184-0623-000	\$172,500.00		\$64,425.60	\$64,425.60	863
BAN 2009	- Ross Ave WMR Ft. Mitchell	184-0624-000	\$168,000.00		\$104,848.28	\$104,848.28	864
BAN 2009	- Miller Ln - WMR Highland Heights	184-0625-000	\$135,000.00		\$84,824.86	\$84,824.86	865
BAN 2009	- Winkler Dr - WMR Highland Heights	184-0626-000	\$72,500.00		\$53,655.80	\$53,655.80	866
BAN 2009	- Hazelwood Dr - WMR Crescent Springs	184-0627-000	\$105,000.00		\$81,967.34	\$81,967.34	867
BAN 2009	- Holaday Lane WMR Lakeside Park	184-0629-000	\$315,000.00	\$17,800.00	\$1,200.00	\$19,000.00	878
BAN 2009	- Caldwell Drive WMR - Elsmere	184-0630-000	\$310,000.00	\$243,754.22		\$243,754.22	905
BAN 2009	- US27 from E Alex Pike to Riley Rd (Ripple Creek Phase 4)	184-0633-000	\$2,210,000.00	\$537.25	\$17,615.17	\$18,152.42	870
BAN 2009	- Rosemont Dr & Hilltop Dr. WMR (Park Hills)	184-0635-000	\$186,000.00	\$4,097.76	\$814.04	\$4,911.80	880
BAN 2009	- Oxford Ave WMR (Ft. Mitchell)	184-0636-000	\$136,000.00	\$61,295.31	\$2,544.97	\$63,840.28	881
BAN 2009	- Morgan Court WMR (Park Hills)	184-0637-000	\$93,000.00	\$2,655.75	\$894.25	\$3,550.00	882
BAN 2009	- NKU 12" Relocation Project	184-0638-000	\$70,000.00		\$79,573.50	\$79,573.50	883
BAN 2009	- 2008 Newport Water Main Replacement Project	184-0640-000	\$1,615,000.00	\$531,926.17	\$506,536.98	\$1,038,463.15	885
BAN 2009	- Dudley Discharge Redundancy Improvement Phase 2" 36" Interconnect	184-0643-000	\$1,410,300.00	\$23,164.05	\$5,717.79	\$28,881.84	886
BAN 2009	- Brookwood Drive WMR in Edgewood	184-0644-000	\$125,000.00	\$434.68	\$6,675.33	\$7,110.01	887
BAN 2009	- Breckenridge - Bellevue	184-0651-000	\$26,000.00		\$14,301.00	\$14,301.00	889
BAN 2009	- Newman Ave - Ft Thomas	184-0660-000	\$800,000.00	\$291,916.72		\$291,916.72	900
BAN 2009	- Altamont WMR Covington	184-0662-000	\$700,000.00		\$13,959.82	\$13,959.82	906
BAN 2010	- Stonehouse Road - Old 12mile road project	184-0663-000	\$1,120,000.00	\$30,426.60		\$30,426.60	907
BAN 2009	- Gettysburg, Williamsburg & Allentown WMR - Ft. Mitchell	184-0664-000	\$2,000,000.00	\$3,544.76		\$3,544.76	915
BAN 2009	- Linden Ave - Southgate	184-0665-000	\$190,000.00			\$0.00	909
BAN 2009	- Covert Run Pike WMR - Bellevue	184-0666-000	\$140,000.00	\$5,478.83		\$5,478.83	910
BAN 2009	- Manor Lane, Montvale Court, Woodland Place - Ft Thomas WMR	184-0667-000	\$350,000.00	\$168,152.69		\$168,152.69	911
BAN 2009	- Steelman & Linet Drive WMR - Highland Heights	184-0669-000	\$300,000.00			\$0.00	916
BAN 2010	- Dudley Discharge 36" Redundancy Impr Part 3	184-0676-000	\$160,000.00	\$7,054.65		\$7,054.65	917
BAN 2010	- Weaver Lane WMR - Cold Spring	184-0677-000	\$165,000.00			\$0.00	918
BAN 2009	- Erlanger 2010 WMR	184-0678-000	\$1,200,000.00			\$0.00	919
BAN 2009	- TMTP Valves and Actuators Projects	184-0462-000	\$168,300.00			\$0.00	920
						-\$2,554,514.22	SRF Loan Draw AMR
						-\$1,600,000.00	From Ban2007/Bond2006
	<b>TOTAL</b>		<b>\$112,068,934.00</b>	<b>\$7,050,819.95</b>	<b>\$2,347,592.95</b>	<b>\$5,243,898.68</b>	

Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
<b>Administrative Dept./Finance Dept</b>						
<b>2009</b>						
Software Updates	340-0001-000	\$10,000.00		\$10,000.00	2	
Office Equipment	340-0001-000	\$5,000.00	\$331.69	\$4,668.31	4	7,517
Purchase of Property - Grand Avenue - Latonia	303-0002-000	\$150,000.00	\$8,911.63	\$141,088.37	6	
Contingences - CEO's		\$95,900.00		\$95,900.00	8	
- Trimble 2008 Geoexplorer XT & Software	340-0001-000	\$4,100.00	\$4,076.00	\$24.00	8A	8,462
		<b>\$265,000.00</b>	<b>\$13,319.32</b>	<b>\$251,680.68</b>		
<b>Administration Department Sub-Total</b>		<b>\$265,000.00</b>	<b>\$13,319.32</b>	<b>\$251,680.68</b>		
<b>HR/Security/Safety &amp; IT</b>						
<b>INFO SYSTEMS</b>						
<b>2009</b>						
2009 PC Hardware Replacement Program	340-0001-000	\$100,000.00	\$61,465.91	\$38,534.09	20	See List
2009 PC Unscheduled Requirements (Potential New Employees)	340-0001-000	\$13,000.00	\$2,073.54	\$10,926.46	22	See List
2009 Lighting - Safety	343-0001-000	\$2,000.00		\$2,000.00	22A	
2009 Windows Server 2008 Software (2)	340-0001-000	\$1,100.00	\$536.00	\$564.00	24	
2009 Scanner (to replace Fujitsu)	340-0001-000	\$18,850.00	\$16,247.00	\$2,603.00	26	8,415
2009 Sony 42" LCD TV	340-0001-000	\$1,150.00	\$1,136.42	\$13.58	26A	8,452
2009 Server & SQL license for Web Report Software	340-0001-000	\$12,000.00	\$10,937.05	\$1,062.95	28	8436,8438,8469
2009 FrankeNAS Continuous Data Protection Storage System	340-0001-000	\$20,000.00		\$20,000.00	30	
2009 Idealstore CDP Software	340-0001-000	\$10,000.00		\$10,000.00	32	
2009 Design Jet Plotters --- Engineering/IT	340-0001-000	\$6,500.00	\$6,222.25	\$277.75	34	8,408
2009 UPS (3) for Server Room	340-0001-000	\$4,000.00		\$4,000.00	38	
2009 VNC License	340-0001-000	\$1,500.00		\$1,500.00	40	
2009 ArcPad Software (GIS software for handhelds)	340-0001-000	\$1,500.00	\$1,795.68	-\$295.68	42	8,455
2009 Visual Asset Management Software (tracking IT Assets)	340-0001-000	\$2,000.00	\$1,798.80	\$201.20	44	8,432
2009 Fire Alarm Replacement @ ORPPS 1 & 2	340-0001-000	\$15,000.00	\$9,613.34	\$5,386.66	46	
2009 Digital Camera (Eng)	340-0001-000	\$200.00		\$200.00	48	
2009 Visioneer Scanner (Eng)	340-0001-000	\$1,000.00		\$1,000.00	50	
09-29 Convert to ESRI GeoDatabase (AMP) Priority (Original 217,500) (2010 Mus	340-0001-000	\$115,000.00	\$30,884.87	\$84,115.13	56	See List
<b>HR/Security/Safety/ IT Department Sub-total</b>		<b>\$324,800.00</b>	<b>\$111,825.99</b>	<b>\$182,089.14</b>		
<b>CUSTOMER SERVICE</b>						
<b>Billing</b>						
<b>2008</b>						
2007 Harris eCare Web-Based Account View / Payment	340-0001-000	\$5,000.00		\$5,000.00	07-60	
2007 Software Update Package to CIS ( Version III )	340-0001-000	\$60,000.00		\$60,000.00	07-64	
2008 Relocate Dropbox Aqua		\$1,000.00		\$1,000.00	70	
<b>2009</b>						
2009 Awning over side employee entrance door	184-0305-000	\$1,000.00		\$1,000.00	72	
2009 New Garage Door Bottling smaller door	184-0305-000	\$15,000.00		\$15,000.00	74	
2009 4 Additional Work Stations (walls, desks, chairs)	184-0305-000	\$25,000.00		\$25,000.00	76	
2009 Wall demolition & construction	184-0305-000	\$10,000.00		\$10,000.00	78	
<b>Billing Sub-Total</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>Total Billing</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>CS - Field Services</b>						
<b>2008</b>						
2008 Route Smart Software - Monthly Billing Capability	340-0001-000	\$100,000.00		\$100,000.00	08-55	
<b>2009</b>						
2009 Pickup Mid-Size (Replaces 125, F-250)	341-0001-000	\$25,000.00		\$25,000.00	80	
2009 Laptop GPS / mCare	340-0001-000	\$45,000.00		\$45,000.00	82	
2009 Handheld Orion Collection Units (4)	340-0001-000	\$22,000.00		\$22,000.00	84	7466-7467-7468-7469-7470
2009 ???		\$22,000.00		\$22,000.00	86	
<b>Sub-Total 2007</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
<b>CS - Field Services &amp; Flushing Sub-Total</b>		<b>\$214,000.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>		
<b>Meter Shop</b>						
<b>2008</b>						
2006 AMR Develop/Project	334-0001-000	\$17,312.33	\$0.00	\$17,312.33	06-123	
2008 Water Meters All Sizes (400,000 orig 220,000 actual)	152-0000-000	\$180,000.00	\$0.00	\$180,000.00	08-65	
2008 New Meter Pit @ Riley School	333-0001-000	\$35,000.00	\$1,594.59	\$33,405.41	90	7,460
<b>2009</b>						
2009 Meter Pit Childrens Home	333-0001-000	\$35,000.00		\$35,000.00	92	
2009 Replacement Meters all sizes	152-0000-000	\$400,000.00	\$266,260.08	\$133,739.92	94	
2009 4 Portable Radios& 2 Headphones	346-0001-000	\$3,000.00	\$2,480.00	\$520.00	96	7471,72,73,74,75,76
2009 Locators		\$2,000.00		\$2,000.00	98	
2009 Coin Accepters Water Haulers (TMTP)		\$7,500.00		\$7,500.00	100	
6/11/2020 FH Meter 8"	333-0001-000	\$7,600.00		\$7,600.00	102	
<b>Meter Shop Sub-Total</b>		<b>\$687,412.33</b>	<b>\$270,334.67</b>	<b>\$417,077.66</b>		
<b>Customer Service Department Sub-Total</b>		<b>\$1,018,412.33</b>	<b>\$270,334.67</b>	<b>\$748,077.66</b>		

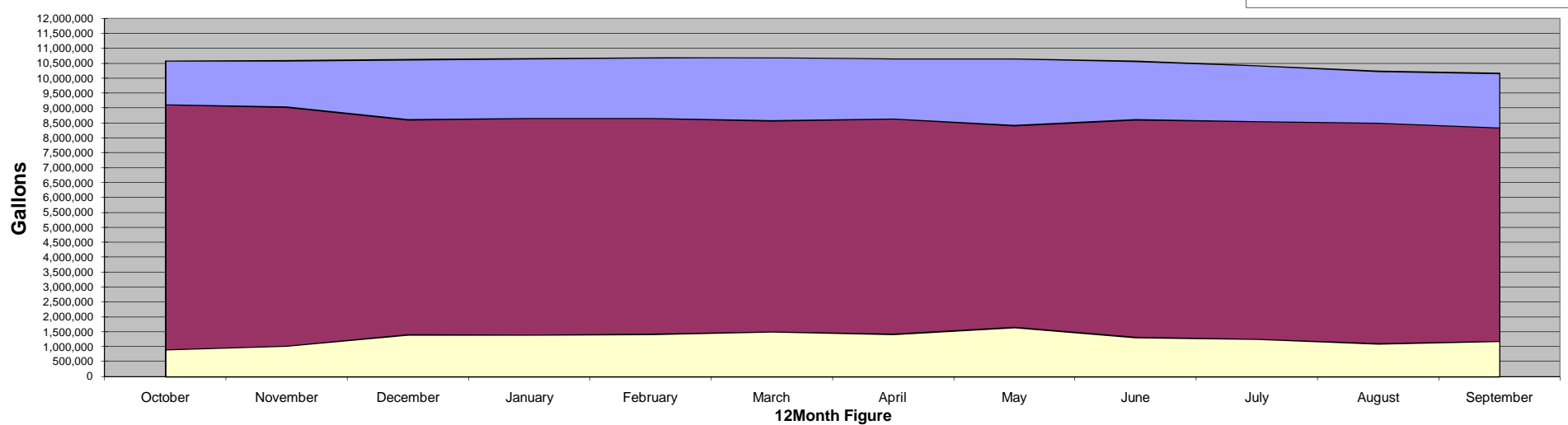
	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>DISTRIBUTION</b>						
	<b>Mainline Improvement</b>						
	<b>2008</b>						
2008	3 Mile Road & Gibson Road WME Wilder (50' Rule)	184-0609	\$442,547.00	\$444,846.27	-\$2,299.27	07-105	
2008	Water Fill Station @ Piner - Ky.14 & 17	184-0510	\$9,770.32	\$10,492.78	-\$722.46	08-75	
	<b>2009</b>						
2009	50' Extension Fund		\$20,000.00	\$2,269.76	\$17,730.24	110	
2009	City Street Projects		\$12,000.00		\$12,000.00	120	
7/2/2009	- S. Ft Thomas Ave - Meter Move Outs	184-0668-000	\$13,000.00	\$8,030.00	\$4,970.00	120A	
	<b>Mainline Improvement Sub-Total</b>		<b>\$497,317.32</b>	<b>\$465,638.81</b>	<b>\$31,678.51</b>		
	<b>2008</b>						
2008	Engineering Service for KDOT Projects (Upcoming)						
5/15/2008	Un-allocated						
5/15/2008	KDOT - Ky-16 (Taylor Mill Road) Phase I (Budget \$91,695)	184-0234	\$65,470.00	\$28,742.50	\$36,727.50	08-81B	
2008	KDOT - Ky-16 (Taylor Mill Road) Phase II (Budget \$70,015)	184-0235	\$53,149.00		\$53,149.00	08-81C	
2005	KDOT - Industrial Road WMR	184-0239	\$20,000.00		\$20,000.00	08-83	
2008	KDOT - 12th Street Project (Budget \$41,330)	184-0224	\$17,870.00	\$3,400.00	\$14,470.00	05-170A	
2009	3 Mile Road and Gibson Road WM Extension - Wilder	184-0609	\$99,452.00		\$99,452.00		
	<b>2009</b>						
2009	Engineering Service for KDOT Projects (Upcoming)						
2009	Un-allocated KDOT		\$50,000.00		\$50,000.00	130	
	<b>KDOT Engineering Work Sub-Total</b>		<b>\$305,941.00</b>	<b>\$32,142.50</b>	<b>\$273,798.50</b>		
	<b>Water Main Replacement Program</b>						
	<b>Unobligated Water Main Replacement Fund</b>						
	<b>2008</b>						
2008	- West Pike Street WMR	184-0642	\$267,128.42	\$370,127.35	-\$102,998.93	08-91A	
2008	- Locust & Silver Ave WMR - Dayton	184-0645	\$0.00	\$0.00	\$0.00	08-91B	
2008	- Lawrence Drive WMR - Ft. Mitchell	184-0646	\$38,749.80	\$33,427.50	\$5,322.30	08-91C	
2008	- Decoursey Pike WMR - Covington	184-0652	\$415,000.00		\$415,000.00	08-91E	
	- Madison Ave - WMR Between 11th & 12th streets - Covington	184-0649	\$104,000.00	\$5,563.98	\$98,436.02	08-91F	
11/10/2008	- Nordman Drive & Overlook WMP	184-0658	\$135,000.00	\$84,840.66	\$50,159.34	08-91G	
11/13/2008	- S Main Ave/Savoy, Highland Heights WMR	184-0659	\$240,000.00	\$100,793.75	\$139,206.25	08-91H	
11/13/2008	- Van Voast & Popular WMR	184-0650	\$30,000.00	\$3,840.00	\$26,160.00	08-91I	
	<b>2009</b>						
2009	2009 Mainline Replacement Program - Un-Assigned City Coordinated		\$168,128.87		\$168,128.87	140	
8/10/2009	- Steelman & Linet Ave, Highland Heights - WMR	184-0669	\$300,000.00		\$300,000.00	140A	
9/15/2009	- Johns Hill Road WMR	184-0674	\$9,871.13	\$3,272.40	\$6,598.73	140C	
8/11/2009	- Woodfill Ave WMR, Ft Thomas	184-0675	\$22,000.00		\$22,000.00	140B	
	<b>Water Main Replacement Sub-Total</b>		<b>\$1,729,878.22</b>	<b>\$601,865.64</b>	<b>\$1,128,012.58</b>		
	<b>2009</b>						
	<b>Distribution Equipment</b>						
2008	Crew Truck 267	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-119	7,495
2008	Crew Truck 263	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-123	7,478
2009	Digital Correlator System		\$45,000.00		\$45,000.00	08-117	
2009	Salt Spreader and Plow	343-0001-000	\$10,000.00	\$7,500.00	\$2,500.00	142	7458, 7459
2009	(4) Post Drive on Lift w/Rolling Jacks - Replacement & Safety Issue		\$17,000.00	\$16,668.00	\$332.00	144	7,477
2009	Skid Steer (Bobcat) - Replacement		\$40,000.00		\$40,000.00	146	
2009	(7) Free Standing Work Lights - Replacement		\$4,000.00	\$3,847.14	\$152.86	148	7513-7514-751-7516
2009	Line Locator (Tracer) Replacement		\$3,000.00		\$3,000.00	150	
2009	Light Stand - Large Breaks		\$10,000.00	\$1,864.73	\$8,135.27	152	7497, 7498, 7499
2009	(4) 16" Quickie Saws - Replacements		\$4,000.00	\$4,159.76	-\$159.76	154	7479-7480-7481-7482
2009	(5) 2" Pumps - Replacements		\$2,000.00	\$1,708.25	\$291.75	156	7490,91,92,93,94
2009	(6) Air Spades		\$3,000.00	\$2,830.00	\$170.00	158	7519-7520-7521-7522
2009	(3) Blow Devices - (Hydroguard)		\$10,000.00	\$10,500.00	-\$500.00	160	7501-7502-7503-7504-7505
2009	Mig Welder - Replacement		\$2,500.00	\$2,025.07	\$474.93	162	7,518
2009	Hammer Drill		\$750.00		\$750.00	164	
2009	(7) 1" Pumps - Replacements		\$3,000.00	\$2,075.15	\$924.85	166	7483,84,85,86,87,88,89
2009	(5) Locators - Metal Detectors		\$4,000.00		\$4,000.00	168	
2009	Piercing Tool (Mole)		\$3,000.00		\$3,000.00	170	
2009	(3) 3/4" - 1" Tapping Machines - Replacements		\$4,500.00		\$4,500.00	172	
2009	Pickup 3/4 Tom (Replaces 246) Rocky	341-0001-000	\$25,000.00		\$25,000.00	174	
2009	Pickup Small 4x4 (Replaces 201) Don G	341-0001-000	\$20,000.00		\$20,000.00	176	
2009	Crew Truck (Replaces 255) T Messmer	341-0001-000	\$65,000.00		\$65,000.00	178	
2009	Pickup 3/4 Tom (Replaces 247) J Miller	341-0001-000	\$25,000.00		\$25,000.00	180	
2009	Backhoe (Replaces JD 510 C)	341-0001-000	\$70,000.00		\$70,000.00	182	
2009	Skid Steer (Replaces Peugeot ST)	341-0001-000	\$40,000.00		\$40,000.00	184	
2/9/2009	Souther Campbell Co. Water Tower	184-0416-000	\$295,534.56	\$455.67	\$295,078.89	185	
	Capitalized Labor - Service Lines		\$60,000.00		\$60,000.00	186	
	<b>Distribution Equipment Sub-Total</b>		<b>\$896,284.56</b>	<b>\$172,789.77</b>	<b>\$723,494.79</b>		
	<b>ENGINEERING</b>						
	<b>Capital Purchases</b>						

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>2008</b>						
2009	Asset Mgt Plan Update Phase II	162-0007-000	\$50,000.00	\$4,745.23	\$45,254.77	07-196	
	<b>2009</b>						
2009	Pipe Locator - Metrotech 9860	340-0001-000	\$6,000.00	\$2,931.50	\$3,068.50	190	
2009	Capitalized Labor - 2009 184 Projects		\$240,000.00		\$240,000.00	192	
	<b>Engineering Sub-Total</b>		<b>\$296,000.00</b>	<b>\$7,676.73</b>	<b>\$288,323.27</b>		
	<b>Distribution/Engineering Department Total</b>		<b>\$3,725,421.10</b>	<b>\$1,280,113.45</b>	<b>\$2,445,307.65</b>		
	<b>Water Quality &amp; Production Operations</b>						
	<b>2009</b>						
2009	Replacement of operator's WQ analyzers		\$10,000.00	\$9,035.95	\$964.05	200	
7/16/2009	Ball Valve for Pump #4 TMPS From 2008 OCB Budget	311-0003-000	\$32,200.00		\$32,200.00	08-183	
2009	2 SCADA view nodes	320-0001-000	\$12,000.00	\$4,518.24	\$7,481.76	202	
2009	Sludge Polymer makeup system	184-0455-000	\$145,000.00	\$106,743.79	\$38,256.21	08-161 or 204	
2009	Pickup 4x4 (small) (Replaces 414 S-10)	341-0001-000	\$20,000.00		\$20,000.00	206	
2009	Pickup (small) (Replaces 405 S-10)	341-0001-000	\$20,000.00		\$20,000.00	208	
	<b>Water Quality &amp; Production Sub-total</b>		<b>\$239,200.00</b>	<b>\$120,297.98</b>	<b>\$118,902.02</b>		
	<b>LABORATORY</b>						
	<b>2009</b>						
2009	Water jacketed incubator & Sealer		\$9,000.00	\$7,683.67	\$1,316.33	210	7436 & 7576
	<b>Laboratory Sub-Total</b>		<b>\$9,000.00</b>	<b>\$7,683.67</b>	<b>\$1,316.33</b>		
	<b>MAINTENANCE</b>						
	<b>2009</b>						
2008	Pump Control Valve	311-0003-000	\$37,000.00	\$32,179.00	\$4,821.00	08-183	
2009	Roof replacement at FTTP		\$220,000.00	\$8,626.32	\$211,373.68	220	
2009	Trailer Mounted Portable generator :: See Note 1		\$255,000.00	\$216,603.63	\$38,396.37	222	
2009	Valves for ORPS 2 and TMTP		\$90,000.00		\$90,000.00	224	
2009	Diversion line TMTP - Cancelled 9-10-2009 Per BJ		\$0.00		\$0.00	226	
2009	Replace security camera systems at FTTP , LRPS		\$20,000.00	\$14,090.98	\$5,909.02	228	
2009	Replace fire alarm panels		\$20,000.00	\$11,812.26	\$8,187.74	230	
2009	Replace HMI and distribution SCADA panel	339-0001-000	\$95,000.00	\$85,867.02	\$9,132.98	232	See List
2009	Replace flow meters at Bromley, Dudley, WQ analyzers at FTTP and TMTP		\$45,000.00	\$36,867.68	\$8,132.32	234	
2009	Replace vehicle 407	341-0001-000	\$25,000.00		\$25,000.00	236	
2009	Utility vehicle		\$10,000.00	\$10,036.24	-\$36.24	238	7,415
2009	HVAC repair at lab		\$75,000.00	\$5,125.00	\$69,875.00	240	
2009	Replace hypo pumps at Bristow, Bromley and West Covington		\$5,000.00	\$3,937.00	\$1,063.00	242	7346 & 7500
2009	Dudley vortex suppressor and soft start transformer (AMP)		\$70,000.00	\$16,627.95	\$53,372.05	244	
2009	Vibration analysis equipment		\$25,000.00		\$25,000.00	246	
2009	Tank Painting and Inspections (AMP)		\$665,000.00		\$665,000.00	248	
2008	South Campbell County Water Tower	184-0416-000	\$295,534.56	\$304,422.47	-\$8,887.91	08-185	
3/9/2009	115V Rotomold Cabinet Autosampler	320-0001-000	\$5,609.00	\$5,609.00	\$0.00	250	7,395
8/20/2009	Golf Cart - Yamaha USED	339-0001-000	\$2,000.00	\$2,000.00	\$0.00	252	7,435
	<b>Maintenance Sub-Total</b>		<b>\$1,960,143.56</b>	<b>\$753,804.55</b>	<b>\$1,206,339.01</b>		
	<b>Water Quality &amp; Production Department Sub-Total</b>		<b>\$2,208,343.56</b>	<b>\$881,786.20</b>	<b>\$1,326,557.36</b>		
	<b>TOTAL of Departments</b>		<b>\$7,541,976.99</b>	<b>\$2,557,379.63</b>	<b>\$4,984,597.36</b>		

**NKWD**  
**September 30, 2009**  
**Water Loss Summary** **September 2009**

	2007	2007	2007	2007	2008	2008	2008	2008	2008	2008	2008	2008	2008
	September	October	November	December	January	February	March	April	May	June	July	August	September
Produced 000's	11,242,315	11,339,678	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452
Purchased 000's													
Sold 000's	8,508,490	8,646,095	8,766,570	9,237,650	9,273,982	9,289,383	9,264,175	9,264,175	9,498,223	9,218,903	9,145,550	9,097,042	9,157,720
Loss 000'	2,733,825	2,693,583	2,586,103	2,111,164	2,105,486	2,052,374	2,028,535	2,016,397	1,588,386	1,708,818	1,789,366	1,664,851	1,454,732
% of Water Loss	24.3%	23.8%	22.8%	18.6%	18.5%	18.1%	18.0%	17.9%	14.3%	15.6%	16.4%	15.5%	13.7%
% of Water Sold	75.7%	76.2%	77.2%	81.4%	81.5%	81.9%	82.0%	82.1%	85.7%	84.4%	83.6%	84.5%	86.3%
Accounted For Loss 000's	604,794.8	629,489.9	740,407.9	761,417.2	755,261.0	752,595.0	752,117.3	688,738.6	658,559.0	640,267.7	618,569.5	597,559.0	573,112.4
Adjusted Loss 000's	2,129,030.2	2,064,093.3	1,845,695.1	1,349,746.4	1,350,224.7	1,299,779.0	1,276,417.7	1,327,658.4	929,827.1	1,068,550.3	1,170,796.4	1,067,292.4	881,619.6
% of Water Loss	18.94%	18.20%	16.26%	11.89%	11.87%	11.46%	11.30%	11.77%	8.39%	9.78%	10.71%	9.92%	8.31%
	2008	2008	2008	2008	2009	2009	2009	2009	2009	2009	2009	2009	2009
	September	October	November	December	January	February	March	April	May	June	July	August	September
	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	10,569,390	10,424,600	10,237,771	10,160,822
<b>TOTAL</b>	10,612,452	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	10,569,390	10,424,600	10,237,771	10,160,822
Sold 000's	9,157,720	9,110,265	9,029,462	8,612,086	8,657,500	8,657,044	8,574,358	8,633,484	8,418,689	8,609,267	8,544,974	8,491,106	8,332,127
Loss 000's	1,454,732	1,472,828	1,563,472	2,012,212	2,002,973	2,025,717	2,113,378	2,016,355	2,229,640	1,960,123	1,879,626	1,746,665	1,828,695
% of Water Loss	13.7%	13.9%	14.8%	18.9%	18.8%	19.0%	19.8%	18.9%	20.9%	18.5%	18.0%	17.1%	18.0%
% of Water Sold	86.3%	86.1%	85.2%	81.1%	81.2%	81.0%	80.2%	81.1%	79.1%	81.5%	82.0%	82.9%	82.0%
Accounted For Loss 000's	573,112.4	573,112.4	543,812.0	609,191.0	610,320.3	605,200.8	618,762.2	597,888.3	581,257.1	649,334.5	629,205.6	645,055.6	644,943.5
Adjusted Loss 000's	881,619.6	899,715.6	1,019,660.2	1,403,020.9	1,392,652.8	1,420,516.5	1,494,615.8	1,418,466.2	1,648,382.5	1,310,788.6	1,250,420.6	1,101,609.8	1,183,751.3
% of Water Loss	8.31%	8.50%	9.63%	13.21%	13.06%	13.30%	13.98%	13.32%	15.48%	12.40%	11.99%	10.76%	11.65%

**Water Loss 2009**





November Board Meeting					
October 2009 Results					
Financial Statement Snapshot					
Current Period Totals					
Section 1	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$4,293,247	\$3,450,882	\$3,419,929	-19.62%	0.91%
Total O&M	\$2,128,077	\$1,900,201	\$2,062,734	-10.71%	-7.88%
YTD Period Totals					
Section 2	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$35,841,717	\$34,660,144	\$35,623,763	-3.30%	-2.70%
Total O&M	\$19,892,611	\$19,941,713	\$19,757,405	0.25%	0.93%
Detail					
Detailed Revenues Current					
Current Period					
Section 3	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$3,657,332	\$3,182,529	\$3,080,600	-12.98%	3.31%
Forfeited Discounts	\$132,078	\$76,832	\$66,300	-41.83%	15.89%
Rents Water Property	\$42,929	\$40,964	\$40,000	-4.58%	2.41%
Other Water Revenue	\$29,665	\$39,010	\$31,020	31.50%	25.76%
Interest Income	\$365,856	\$60,685	\$159,371	-83.41%	-61.92%
Miscellaneous	\$28,838	\$14,313	\$6,089	-50.37%	135.06%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues Current</b>	<b>\$4,293,247</b>	<b>\$3,450,882</b>	<b>\$3,419,929</b>	<b>-19.62%</b>	<b>0.91%</b>
YTD					
Detailed Revenues YTD					
Section 4	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$32,223,878	\$32,350,492	\$32,077,218	0.39%	0.85%
Forfeited Discounts	\$768,460	\$644,915	\$729,601	-16.08%	-11.61%
Rents Water Property	\$397,784	\$385,471	\$415,000	-3.10%	-7.12%
Other Water Revenue	\$286,965	\$256,580	\$310,303	-10.59%	-17.31%
Interest Income	\$1,665,595	\$510,945	\$1,617,602	-69.32%	-68.41%
Miscellaneous	\$133,545	\$146,251	\$108,549	9.51%	34.73%
Transfer Boone Florence	\$365,490	\$365,490	\$365,490	0.00%	0.00%
<b>Total Revenues YTD</b>	<b>\$35,841,717</b>	<b>\$34,660,144</b>	<b>\$35,623,763</b>	<b>-3.30%</b>	<b>-2.70%</b>



November Board Meeting

October 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	\$707,320	\$734,072	\$716,532	3.78%	2.45%
Employee Pensions & Benefits	\$301,848	\$316,017	\$365,739	4.69%	-13.59%
Taxes Other	\$50,809	\$51,246	\$55,835	0.86%	-8.22%
Purchased Power	\$272,714	\$168,458	\$246,009	-38.23%	-31.52%
Chemicals	\$99,034	\$101,949	\$86,589	2.94%	17.74%
Materials & Supplies	\$218,029	\$159,797	\$162,316	-26.71%	-1.55%
Contractual Services	\$305,426	\$250,215	\$267,108	-18.08%	-6.32%
Transportation	\$59,222	\$42,526	\$53,213	-28.19%	-20.08%
Insurance	\$43,083	\$40,859	\$44,899	-5.16%	-9.00%
Advertising	\$513	\$740	\$376	44.25%	96.81%
Bad Debt Expense	\$48,076	\$17,437	\$43,867	-63.73%	-60.25%
Miscellaneous	\$6,564	\$1,258	\$4,851	-80.83%	-74.07%
Regulatory Commission	\$15,439	\$15,627	\$15,400	1.22%	1.47%
<b>Total O&amp;M Expenses Current</b>	<b>\$2,128,077</b>	<b>\$1,900,201</b>	<b>\$2,062,734</b>	<b>-10.71%</b>	<b>-7.88%</b>

Detailed Expenses O&M YTD  
Section 6

Detail  
YTD

	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$6,997,065	\$7,024,118	\$7,115,179	0.39%	-1.28%
Employee Pensions & Benefits	\$2,871,713	\$2,885,728	\$3,099,541	0.49%	-6.90%
Taxes Other	\$498,874	\$498,478	\$562,982	-0.08%	-11.46%
Purchased Power	\$2,226,324	\$2,159,708	\$1,993,163	-2.99%	8.36%
Chemicals	\$1,358,764	\$1,557,072	\$1,198,211	14.59%	29.95%
Materials & Supplies	\$1,639,429	\$1,564,022	\$1,626,324	-4.60%	-3.83%
Contractual Services	\$2,531,967	\$2,778,426	\$2,463,997	9.73%	12.76%
Transportation	\$482,262	\$351,150	\$463,643	-27.19%	-24.26%
Insurance	\$532,415	\$400,841	\$557,739	-24.71%	-28.13%
Advertising	\$18,163	\$19,286	\$13,314	6.18%	44.86%
Bad Debt Expense	\$516,613	\$483,078	\$471,385	-6.49%	2.48%
Miscellaneous	\$66,850	\$64,665	\$40,228	-3.27%	60.75%
Regulatory Commission	\$152,172	\$155,141	\$151,699	1.95%	2.27%
<b>Total O&amp;M Expenses YTD</b>	<b>\$19,892,611</b>	<b>\$19,941,713</b>	<b>\$19,757,405</b>	<b>0.25%</b>	<b>0.93%</b>





**November Board Meeting  
October 2009 Results**

**Debt Service Section 8**

	<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>
Total Income	<b>\$34,660,144</b>	<b>\$42,116,117</b>
Total O&M	<b>\$19,941,713</b>	<b>\$23,924,832</b>
Transfer to Debt Service	<b>\$12,220,000</b>	<b>\$14,925,268</b>
Available for Operating Capital	<b>\$2,498,431</b>	<b>\$4,593,298</b>

**Debt Service Coverage  
Section 10**

	<b>Projected YTD 2009</b>	<b>2009 Annual Budget</b>
Coverage Ratio Estimated	1.27	1.21





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

<b>Assets</b>	<b>2009</b>	<b>2008</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$9,638,647	\$10,961,147
Accrued Interest Receivable	\$42,818	\$0
Accounts Receivable Customers	\$4,055,428	\$4,452,478
Accounts Receivable Unbilled Customers	\$4,700,000	\$4,200,000
Accounts Receivable Other	\$25,506	\$11,499
Assessments Receivable	\$82,711	\$77,906
 Inventory Supplies for New Installation and Maintenance, at Cost	 \$1,089,014	 \$1,221,676
 Prepaid Expenses	 <u>\$125,236</u>	 <u>\$209,432</u>
 <b>Total Current Assets</b>	 <b>\$19,759,360</b>	 <b>\$21,134,138</b>
<b>Restricted Assets</b>		
Bond Proceeds Fund	\$11,865,619	\$16,475,941
Debt Service Reserve Account	\$15,520,803	\$13,393,484
Debt Service Account	\$7,769,387	\$8,353,156
Improvement, Repair, & Replacement	-\$615,630	\$2,671,395
Boone/Florence Settlement Account	<u>\$2,429,819</u>	<u>\$2,859,431</u>
 <b>Total Restricted Assets</b>	 <b>\$36,969,998</b>	 <b>\$43,753,407</b>
<b>Non Current Assets</b>		
Miscellaneous Deferred Charges	\$8,460,062	\$9,105,730
<b>Capital Assets:</b>		
Land, System, Buildings, and Equipment	\$291,357,688	\$284,589,903
Construction in Progress	\$54,944,910	\$39,944,204
 Total Capital Assets before Accumulated Depreciation	 \$346,302,598	 \$324,534,107
Less: Accumulated Depreciation	<u>(\$75,938,392)</u>	<u>(\$70,006,514)</u>
 Capital Assets Net of Accumulated Depreciation	 \$270,364,206	 \$254,527,593
 <b>Total Noncurrent Assets</b>	 <b><u>\$278,824,268</u></b>	 <b><u>\$263,633,323</u></b>
 <b>Total Assets</b>	 <b><u>\$335,553,626</u></b>	 <b><u>\$328,520,868</u></b>



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

<b>Liabilities and Retained Earnings</b>	<b>2009</b>	<b>2008</b>
<b>Current Liabilities</b>		
Current Portion of Long Term Debt	\$6,854,527	\$6,025,000
Accounts Payable	\$1,504,376	\$1,421,732
Accrued Payroll & Liabilities	\$342,507	\$117,400
Other Accrued Liabilities	<u>\$100,343</u>	<u>\$119,103</u>
<b>Total Current Liabilities</b>	<b>\$8,801,753</b>	<b>\$7,683,235</b>
<b>Current Liabilities From Restricted Assets</b>		
Accounts Payable	\$1,238,875	\$1,071,259
Accrued Interest Payable	<u>\$2,073,846</u>	<u>\$1,852,867</u>
<b>Total Current Liabilities From Restricted Assets</b>	<b>\$3,312,721</b>	<b>\$2,924,126</b>
<b>Long Term Debt</b>		
Long Term Portion of Bonded Indebtedness	\$186,922,386	\$160,185,888
Bond Anticipation Notes Payable	\$0	\$27,165,000
Note Payable-Taylor Mill Purchase	\$1,275,000	\$1,375,000
Deferred Note Payable	<u>\$100,000</u>	<u>\$100,000</u>
<b>Total Long Term Debt</b>	<b>\$188,297,386</b>	<b>\$188,825,888</b>
<b>Total Liabilities</b>	<b>\$200,411,860</b>	<b>\$199,433,249</b>
<b>Retained Earnings</b>	<b><u>\$135,141,766</u></b>	<b><u>\$129,087,619</u></b>
<b>Total Liabilites and Retained Earnings</b>	<b><u>\$335,553,626</u></b>	<b><u>\$328,520,868</u></b>



**Income and Expense Report Summary  
For the Ten Months ending October 31, 2009**

<b>Current Period</b>	<b>October 2009</b>	<b>October 2008</b>	<b>October Budget</b>	<b>Variance Over (Under) %</b>
Total Income	\$3,450,882	\$4,293,247	\$3,419,929	0.9%
Total O&M Expenses	\$1,900,201	\$2,128,077	\$2,062,734	-7.9%
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%
Available for Transfer to Operating Capital	\$328,681	\$943,170	\$134,973	143.5%

<b>Year to Date</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under) %</b>	<b>2008 Annual Budget</b>
Total Income	\$34,660,144	\$35,841,717	\$35,623,763	-2.7%	\$40,233,672
Total O&M Expenses	\$19,941,713	\$19,892,611	\$19,757,405	0.9%	\$22,737,899
Transfer to Debt Service	\$12,220,000	\$12,220,000	\$12,222,220	0.0%	\$12,902,475
Available for Transfer to Operating Capital	\$2,498,431	\$3,729,106	\$3,644,138	-31.4%	\$4,593,298



**Income and Expenses Report-Detail  
For the Ten Months ending October 31, 2009**

	<b>October 2009</b>	<b>October 2008</b>	<b>October Budget</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>
<b>Operating Income</b>								
Water Sales	\$3,182,529	\$3,657,332	\$3,080,600	3.3%	\$32,350,492	\$32,223,878	\$32,077,218	0.9%
Forfeited Discounts	\$76,832	\$132,078	\$66,300	15.9%	\$644,915	\$768,460	\$729,601	-11.6%
Rents from Water Property	\$40,964	\$42,929	\$40,000	2.4%	\$385,471	\$397,784	\$415,000	-7.1%
Other Water Revenues	\$39,010	\$29,665	\$31,020	25.8%	\$256,580	\$286,965	\$310,303	-17.3%
<b>Total Operating Income</b>	<b>\$3,339,335</b>	<b>\$3,862,004</b>	<b>\$3,217,920</b>	<b>3.8%</b>	<b>\$33,637,458</b>	<b>\$33,677,087</b>	<b>\$33,532,122</b>	<b>0.3%</b>
<b>Non Operating Income</b>								
Interest Income	\$60,685	\$365,856	\$159,371	-61.9%	\$510,945	\$1,665,595	\$1,617,602	-68.4%
Miscellaneous	\$14,313	\$28,838	\$6,089	135.1%	\$146,251	\$133,545	\$108,549	34.7%
<b>Total Non Operating Income</b>	<b>\$74,998</b>	<b>\$394,694</b>	<b>\$165,460</b>	<b>-54.7%</b>	<b>\$657,196</b>	<b>\$1,799,140</b>	<b>\$1,726,151</b>	<b>-61.9%</b>
Boone Florence Settlement Transfer	\$36,549	\$36,549	\$36,549	0.0%	\$365,490	\$365,490	\$365,490	0.0%
<b>Total Income</b>	<b>\$3,450,882</b>	<b>\$4,293,247</b>	<b>\$3,419,929</b>	<b>0.9%</b>	<b>\$34,660,144</b>	<b>\$35,841,717</b>	<b>\$35,623,763</b>	<b>-2.7%</b>
<b>O&amp;M Expenses</b>								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$774,231	\$903,631	\$791,959	-2.2%	\$8,670,125	\$8,609,358	\$7,758,436	11.8%
Engineering & Distribution	\$563,931	\$596,451	\$616,333	-8.5%	\$5,324,017	\$5,171,094	\$5,517,993	-3.5%
Customer Service	\$288,388	\$328,865	\$342,975	-15.9%	\$3,082,543	\$3,223,717	\$3,378,398	-8.8%
Administration	\$273,651	\$299,130	\$311,467	-12.1%	\$2,865,028	\$2,888,442	\$3,102,578	-7.7%
<b>Total O&amp;M Expenses</b>	<b>\$1,900,201</b>	<b>\$2,128,077</b>	<b>\$2,062,734</b>	<b>-7.9%</b>	<b>\$19,941,713</b>	<b>\$19,892,611</b>	<b>\$19,757,405</b>	<b>0.9%</b>
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%	\$12,220,000	\$12,220,000	\$12,222,220	0.0%
<b>Total Expenses</b>	<b>\$3,122,201</b>	<b>\$3,350,077</b>	<b>\$3,284,956</b>	<b>-5.0%</b>	<b>\$32,161,713</b>	<b>\$32,112,611</b>	<b>\$31,979,625</b>	<b>0.6%</b>
<b>Avail. to Transfer to Oper. Capital</b>	<b><u>\$328,681</u></b>	<b><u>\$943,170</u></b>	<b><u>\$134,973</u></b>	<b><u>143.5%</u></b>	<b><u>\$2,498,431</u></b>	<b><u>\$3,729,106</u></b>	<b><u>\$3,644,138</u></b>	<b><u>-31.4%</u></b>



**Expense Report By Division Actual to Budget  
For the Ten Months ending October 31, 2009**

<b>Division</b>	<b>October Actual</b>	<b>October Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$774,231	\$791,959	-2.2%	\$8,670,125	\$7,758,436	11.8%	\$8,490,605	Chemicals and power increases
Engineering & Distribution	\$563,931	\$616,333	-8.5%	\$5,324,017	\$5,517,993	-3.5%	\$6,688,809	
Customer Service	\$288,388	\$342,975	-15.9%	\$3,082,543	\$3,378,398	-8.8%	\$3,913,555	
Administration	\$273,651	\$311,467	-12.1%	\$2,865,028	\$3,102,578	-7.7%	\$3,644,930	
<b>Total O&amp;M</b>	<b><u>\$1,900,201</u></b>	<b><u>\$2,062,734</u></b>	<b><u>-7.9%</u></b>	<b><u>\$19,941,713</u></b>	<b><u>\$19,757,405</u></b>	<b><u>0.9%</u></b>	<b><u>\$22,737,899</u></b>	



**Expense Report By Department Actual to Budget  
For the Ten Months ending October 31, 2009**

Department	October Actual	October Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2009 Budget 12 Months	Explanation
<b>Source of Supply</b>								
Licking River Pump Station	\$3,654	\$3,942	-7.3%	\$45,806	\$55,665	-17.7%	\$65,000	
Ohio River Pump Station #1	\$35,714	\$98,225	-63.6%	\$560,623	\$581,966	-3.7%	\$630,000	
Ohio River Pump Station #2	\$5,093	\$5,317	-4.2%	\$63,118	\$69,408	-9.1%	\$80,000	
<b>Total Source of Supply</b>	<b>\$44,461</b>	<b>\$107,484</b>	<b>-58.6%</b>	<b>\$669,547</b>	<b>\$707,039</b>	<b>-5.3%</b>	<b>\$775,000</b>	
<b>Water Quality</b>								
Ft. Thomas Treatment Plant	\$261,174	\$193,761	34.8%	\$2,923,478	\$2,158,172	35.5%	\$2,705,450	Power increases Fuel Adj etc, Chemical prices
Taylor Mill Treatment plant	\$42,695	\$70,961	-39.8%	\$626,741	\$835,220	-25.0%	\$937,350	
Memorial Pky Treatment Plant	\$69,715	\$68,906	1.2%	\$763,344	\$791,158	-3.5%	\$965,400	
Laboratory	\$64,630	\$76,554	-15.6%	\$666,985	\$705,681	-5.5%	\$873,700	
Instrumentation	\$48,778	\$35,224	38.5%	\$444,041	\$363,959	22.0%	\$456,950	Increased overtime Year to Date
Sludge	\$15,842	\$5,657	180.0%	\$143,642	\$60,303	138.2%	\$73,000	
<b>Total Water Quality</b>	<b>\$502,834</b>	<b>\$451,063</b>	<b>11.5%</b>	<b>\$5,568,231</b>	<b>\$4,914,493</b>	<b>13.3%</b>	<b>\$6,011,850</b>	
<b>Total Pumping &amp; Storage</b>	<b>\$226,936</b>	<b>\$233,412</b>	<b>-2.8%</b>	<b>\$2,432,347</b>	<b>\$2,136,904</b>	<b>13.8%</b>	<b>\$2,566,650</b>	Electric costs
<b>Total SOS, WQ, P&amp;S</b>	<b>\$774,231</b>	<b>\$791,959</b>	<b>-2.2%</b>	<b>\$8,670,125</b>	<b>\$7,758,436</b>	<b>11.8%</b>	<b>\$9,353,500</b>	



**Expense Report By Department Actual to Budget  
For the Ten Months ending October 31, 2009**

<b>Department</b>	<b>October Actual</b>	<b>October Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Engineering &amp; Distribution</b>								
Engineering	\$135,554	\$147,789	-8.3%	\$1,288,963	\$1,315,450	-2.0%	\$1,599,694	
Distribution	\$416,767	\$457,429	-8.9%	\$3,971,438	\$4,097,460	-3.1%	\$5,010,719	
Flushing	\$11,610	\$11,115	4.5%	\$63,616	\$105,083	-39.5%	\$122,500	Expense classification
<b>Total Engineering &amp; Distr.</b>	<b>\$563,931</b>	<b>\$616,333</b>	<b>-8.5%</b>	<b>\$5,324,017</b>	<b>\$5,517,993</b>	<b>-3.5%</b>	<b>\$6,732,913</b>	
<b>Customer Service</b>								
Field Service	\$80,238	\$77,939	2.9%	\$719,356	\$777,023	-7.4%	\$934,350	
Meter Shop	\$36,583	\$32,236	13.5%	\$312,421	\$338,830	-7.8%	\$407,350	
Courier/Maintenance	\$4,930	\$6,188	-20.3%	\$48,985	\$54,267	-9.7%	\$65,450	
Account Service	\$127,518	\$151,960	-16.1%	\$1,271,676	\$1,428,877	-11.0%	\$1,741,850	
Meter Reading	\$19,082	\$26,505	-28.0%	\$212,568	\$266,987	-20.4%	\$323,550	
Other	\$20,037	\$48,147	-58.4%	\$517,537	\$512,414	1.0%	\$600,000	Increase in bad debt corresponding to economy
<b>Total Customer Service</b>	<b>\$288,388</b>	<b>\$342,975</b>	<b>-15.9%</b>	<b>\$3,082,543</b>	<b>\$3,378,398</b>	<b>-8.8%</b>	<b>\$4,072,550</b>	



**Expense Report By Department Actual to Budget  
For the Ten Months ending October 31, 2009**

<b>Department</b>	<b>October Actual</b>	<b>October Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Administration</b>								
Executive Management	\$48,299	\$46,719	3.4%	\$440,521	\$479,362	-8.1%	\$580,350	
Board of Commissioners	\$9,111	\$8,084	12.7%	\$117,263	\$91,834	27.7%	\$108,800	
Accounting	\$21,931	\$29,976	-26.8%	\$276,523	\$320,376	-13.7%	\$381,864	
H.R.-Information Systems	\$96,583	\$148,377	-34.9%	\$1,167,692	\$1,329,674	-12.2%	\$1,622,980	
Other	\$97,727	\$78,311	24.8%	\$863,029	\$881,332	-2.1%	\$1,071,875	
<b>Total Administration</b>	<b>\$273,651</b>	<b>\$311,467</b>	<b>-12.1%</b>	<b>\$2,865,028</b>	<b>\$3,102,578</b>	<b>-7.7%</b>	<b>\$3,765,869</b>	
<b>Total O&amp;M</b>	<b>\$1,900,201</b>	<b>\$2,062,734</b>	<b>-7.9%</b>	<b>\$19,941,713</b>	<b>\$19,757,405</b>	<b>0.9%</b>	<b>\$23,924,832</b>	

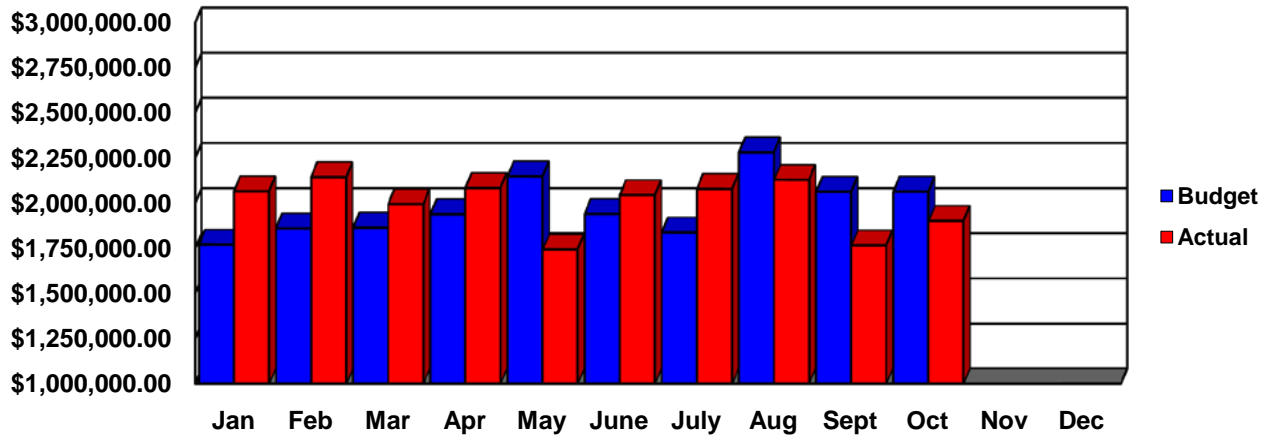




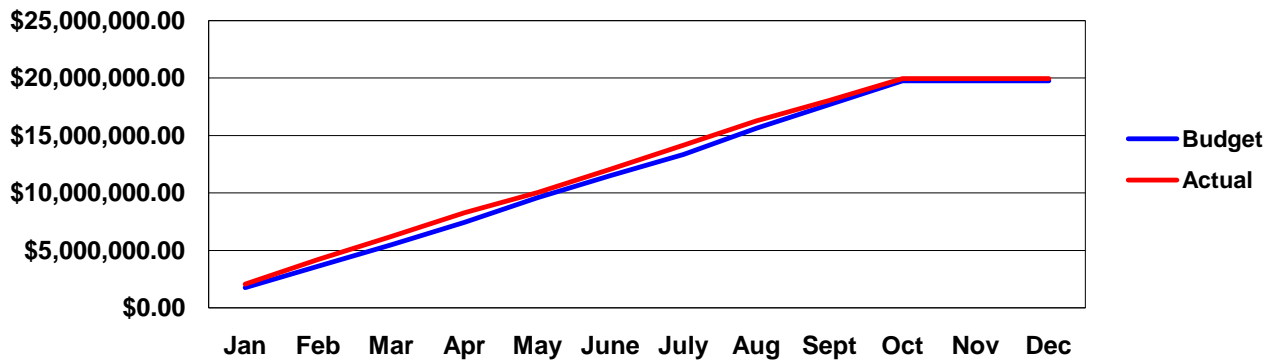
**Expense Report By Account Actual to Budget  
For the Ten Months ending October 31, 2009**

<b>Account</b>	<b>October Actual</b>	<b>October Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$734,072	\$716,532	2.4%	\$7,024,118	\$7,115,179	-1.3%	
Employee Pensions & Benefits	\$316,017	\$365,739	-13.6%	\$2,885,728	\$3,099,541	-6.9%	
Taxes Other Than Income Taxes	\$51,246	\$55,835	-8.2%	\$498,478	\$562,982	-11.5%	
Purchased Power	\$168,458	\$246,009	-31.5%	\$2,159,708	\$1,993,163	8.4%	Fuel adjustment and rate increases
Chemicals	\$101,949	\$86,589	17.7%	\$1,557,072	\$1,198,211	29.9%	Prices continue to rise although more slowly
Materials & Supplies	\$159,797	\$162,316	-1.6%	\$1,564,022	\$1,626,324	-3.8%	
Contractual Services	\$250,215	\$267,108	-6.3%	\$2,778,426	\$2,463,997	12.8%	Breaks, sludge, blowoffs, legal expense
Transportation	\$42,526	\$53,213	-20.1%	\$351,150	\$463,643	-24.3%	Fuel price 2009 significantly lower
Insurance	\$40,859	\$44,899	-9.0%	\$400,841	\$557,739	-28.1%	Reduction in premiums property & Worker's Comp
Advertising	\$740	\$376	96.8%	\$19,286	\$13,314	44.9%	Increase in bidding and proposals
Bad Debt Expense	\$17,437	\$43,867	-60.3%	\$483,078	\$471,385	2.5%	General economic conditions
Miscellaneous	\$1,258	\$4,851	-74.1%	\$64,665	\$40,228	60.7%	
Regulatory Commission Assessment	\$15,627	\$15,400	1.5%	\$155,141	\$151,699	2.3%	
<b>Total O&amp;M Expenses</b>	<b>\$1,900,201</b>	<b>\$2,062,734</b>	<b>-7.9%</b>	<b>\$19,941,713</b>	<b>\$19,757,405</b>	<b>0.9%</b>	

## NKWD O&M Monthly Comparison 2009 Budget to Actual



## NKWD O&M YTD Trending 2009 - Budget To Actual

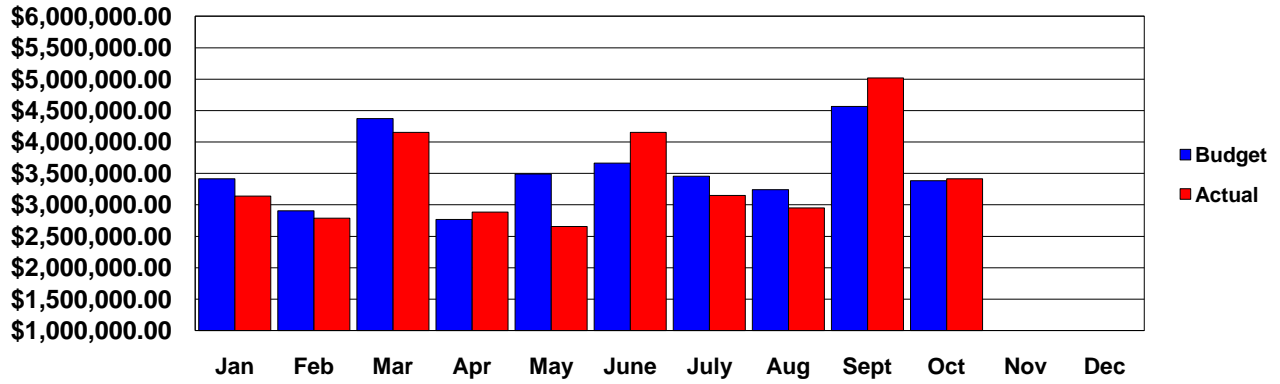




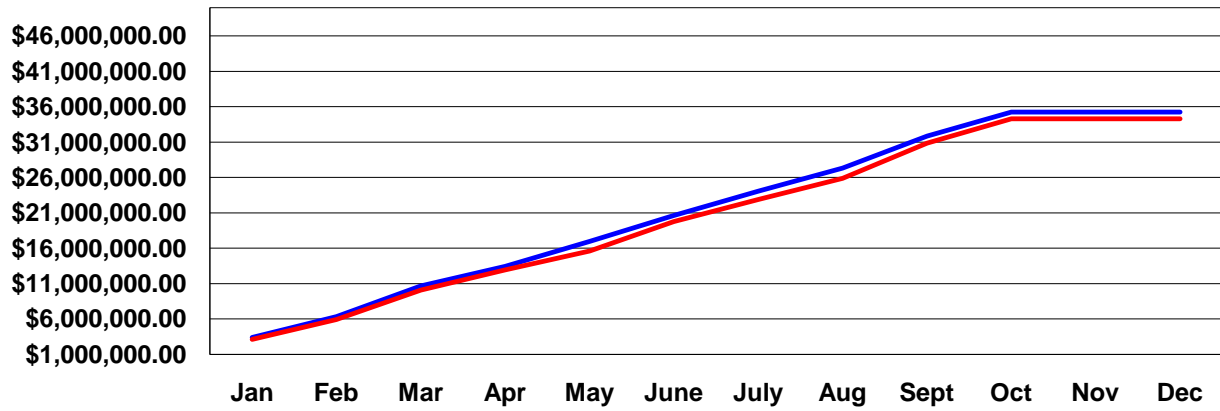
**Income Report Actual to Projected  
For the Ten Months ending October 31, 2009**

Description	October Actual	October Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$3,182,529	\$3,080,600	3.3%	\$32,350,492	\$32,077,218	0.9%	Wet & Cool weather moderated income
Forfeited Discounts	\$76,832	\$66,300	15.9%	\$644,915	\$729,601	-11.6%	New penalty procedure
Rents from Water Property	\$40,964	\$40,000	2.4%	\$385,471	\$415,000	-7.1%	Timing of receipts and recording of income
Other Water Revenues	\$39,010	\$31,020	25.8%	\$256,580	\$310,303	-17.3%	Timing Issues
<b>Total Operating Revenues</b>	<b>\$3,339,335</b>	<b>\$3,217,920</b>	<b>3.8%</b>	<b>\$33,637,458</b>	<b>\$33,532,122</b>	<b>0.3%</b>	
<b>Non Operating Income</b>							
Interest Income	\$60,685	\$159,371	-61.9%	\$510,945	\$1,617,602	-68.4%	Fed fund rate at historic low, accrual correction
Miscellaneous	\$14,313	\$6,089	135.1%	\$146,251	\$108,549	34.7%	
<b>Total Non Operating Income</b>	<b>\$74,998</b>	<b>\$165,460</b>	<b>-54.7%</b>	<b>\$657,196</b>	<b>\$1,726,151</b>	<b>-61.9%</b>	
<b>Total Income</b>	<b><u>\$3,414,333</u></b>	<b><u>\$3,383,380</u></b>	<b><u>0.9%</u></b>	<b><u>\$34,294,654</u></b>	<b><u>\$35,258,273</u></b>	<b><u>-2.7%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Budget to Actual**



**NKWD**  
**Revenue Trending 2009 - Budget To Actual**



■  
 ■



**Expense Report By Division Actual to Actual  
For the Ten Months ending October 31, 2009**

<b>Division</b>	<b>October 2009</b>	<b>October 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$774,231	\$903,631	-14.3%	\$8,670,125	\$8,609,358	0.7%	Higher Electric & Chemical costs
Engineering & Distribution	\$563,931	\$596,451	-5.5%	\$5,324,017	\$5,171,094	3.0%	Main Repairs especially 4 36"
Customer Service	\$288,388	\$328,865	-12.3%	\$3,082,543	\$3,223,717	-4.4%	
Administration	\$273,651	\$299,130	-8.5%	\$2,865,028	\$2,888,442	-0.8%	
<b>Total O&amp;M</b>	<b><u>\$1,900,201</u></b>	<b><u>\$2,128,077</u></b>	<b><u>-10.7%</u></b>	<b><u>\$19,941,713</u></b>	<b><u>\$19,892,611</u></b>	<b><u>0.2%</u></b>	

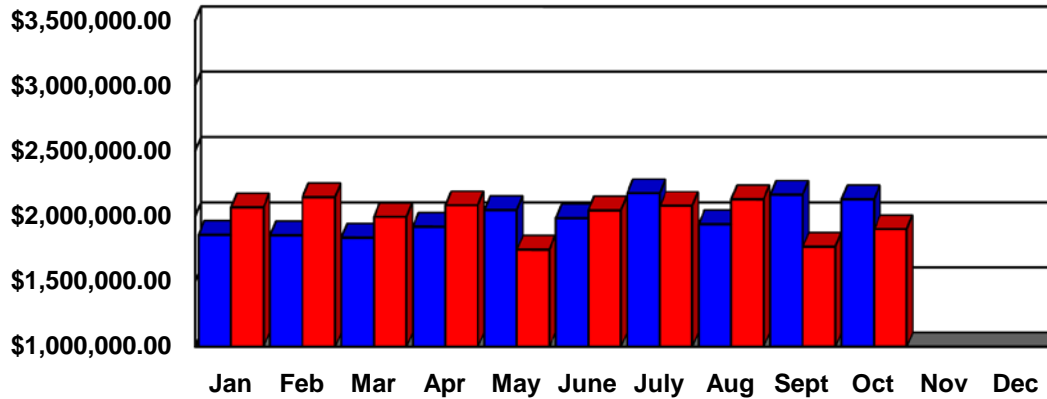


**Expense Report By Account Actual to Actual  
For the Ten Months ending October 31, 2009**

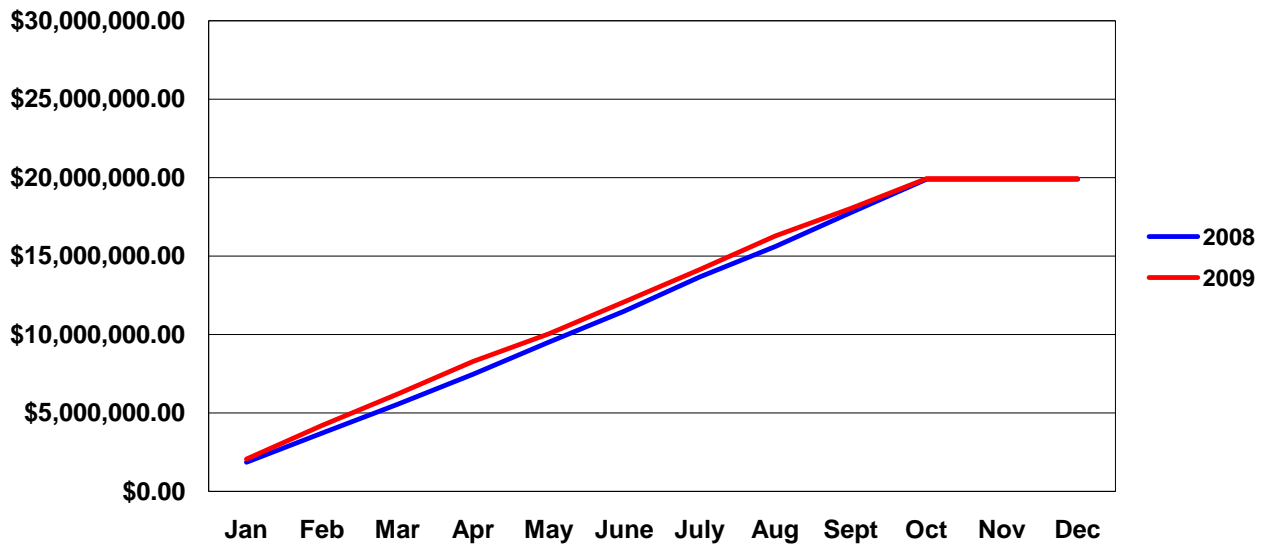
<b>Account</b>	<b>October 2009</b>	<b>October 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$734,072	\$707,320	3.8%	\$7,024,118	\$6,997,065	0.4%	
Employee Pensions & Benefits	\$316,017	\$301,848	4.7%	\$2,885,728	\$2,871,713	0.5%	
Taxes Other Than Income Taxes	\$51,246	\$50,809	0.9%	\$498,478	\$498,874	-0.1%	
Purchased Power	\$168,458	\$272,714	-38.2%	\$2,159,708	\$2,226,324	-3.0%	
Chemicals	\$101,949	\$99,034	2.9%	\$1,557,072	\$1,358,764	14.6%	Rapid price increases but are leveling off
Materials & Supplies	\$159,797	\$218,029	-26.7%	\$1,564,022	\$1,639,429	-4.6%	
Contractual Services	\$250,215	\$305,426	-18.1%	\$2,778,426	\$2,531,967	9.7%	Blowoff charges, sludge, clearwell paint, pump repair
Transportation	\$42,526	\$59,222	-28.2%	\$351,150	\$482,262	-27.2%	Fuel prices lower in 2009
Insurance	\$40,859	\$43,083	-5.2%	\$400,841	\$532,415	-24.7%	Reduction in Insurance premiums
Advertising	\$740	\$513	44.2%	\$19,286	\$18,163	6.2%	
Bad Debt Expense	\$17,437	\$48,076	-63.7%	\$483,078	\$516,613	-6.5%	
Miscellaneous	\$1,258	\$6,564	-80.8%	\$64,665	\$66,850	-3.3%	
Regulatory Commission Assessment	\$15,627	\$15,439	1.2%	\$155,141	\$152,172	2.0%	
<b>Total O&amp;M Expenses</b>	<b>\$1,900,201</b>	<b>\$2,128,077</b>	<b>-10.7%</b>	<b>\$19,941,713</b>	<b>\$19,892,611</b>	<b>0.2%</b>	

### NKWD O&M Monthly Comparison 2009 Actual to Actual

■ Actual 2008  
■ Actual 2009



### NKWD O&M YTD Trending 2009 - Actual to Actual



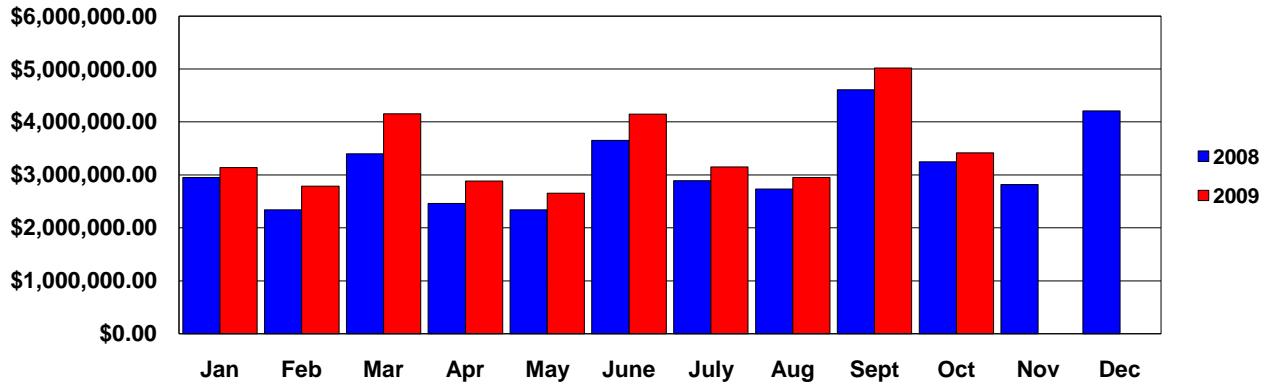


**Income Report Actual to Actual  
For the Ten Months ending October 31, 2009**

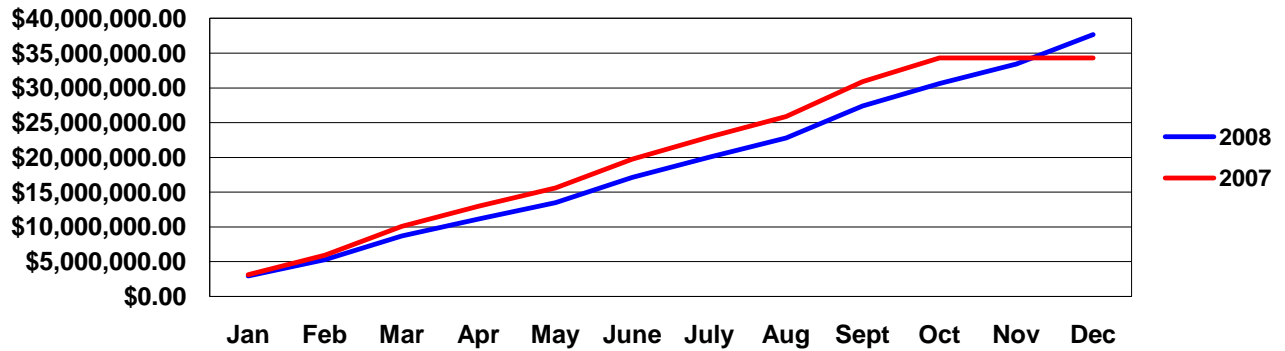
<b>Description</b>	<b>October 2009</b>	<b>October 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Water Sales	\$3,182,529	\$3,657,332	-13.0%	\$32,350,492	\$32,223,878	0.4%	
Forfeited Discounts	\$76,832	\$132,078	-41.8%	\$644,915	\$768,460	-16.1%	New penalty procedure
Rents from Water Property	\$40,964	\$42,929	-4.6%	\$385,471	\$397,784	-3.1%	
Other Water Revenues	\$39,010	\$29,665	31.5%	\$256,580	\$286,965	-10.6%	Timing of Revenue
<b>Total Operating Revenues</b>	<b>\$3,339,335</b>	<b>\$3,862,004</b>	<b>-13.5%</b>	<b>\$33,637,458</b>	<b>\$33,677,087</b>	<b>-0.1%</b>	
<b>Non Operating Income</b>							
Interest Income	\$60,685	\$365,856	-83.4%	\$510,945	\$1,665,595	-69.3%	Fed Fund rate at historic low, accrual correction
Miscellaneous	\$14,313	\$28,838	-50.4%	\$146,251	\$133,545	9.5%	
<b>Total Non Operating Income</b>	<b>\$74,998</b>	<b>\$394,694</b>	<b>-81.0%</b>	<b>\$657,196</b>	<b>\$1,799,140</b>	<b>-63.5%</b>	
<b>Total Income</b>	<b><u>\$3,414,333</u></b>	<b><u>\$4,256,698</u></b>	<b><u>-19.8%</u></b>	<b><u>\$34,294,654</u></b>	<b><u>\$35,476,227</u></b>	<b><u>-3.3%</u></b>	



**NKWD**  
**Revenue by Month 2009 - Actual to Actual**



**NKWD**  
**Revenue Trending 2009 - Actual to Actual**





Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
<b>Administrative Dept./Finance Dept</b>						
<b>2009</b>						
Software Updates	340-0001-000	\$10,000.00		\$10,000.00	2	
Office Equipment	340-0001-000	\$5,000.00	\$331.69	\$4,668.31	4	7,517
Purchase of Property - Grand Avenue - Latonia	303-0002-000	\$150,000.00	\$8,911.63	\$141,088.37	6	
Contingences - CEO's		\$95,900.00		\$95,900.00	8	
- Trimble 2008 Geoplotter XT & Software	340-0001-000	\$4,100.00	\$4,076.00	\$24.00	8A	8,462
		<b>\$265,000.00</b>	<b>\$13,319.32</b>	<b>\$251,680.68</b>		
<b>Administration Department Sub-Total</b>		<b>\$265,000.00</b>	<b>\$13,319.32</b>	<b>\$251,680.68</b>		
<b>HR/Security/Safety &amp; IT</b>						
<b>INFO SYSTEMS</b>						
<b>2009</b>						
2009 PC Hardware Replacement Program	340-0001-000	\$100,000.00	\$66,669.72	\$33,330.28	20	See List
2009 PC Unscheduled Requirements (Potential New Employees)	340-0001-000	\$13,000.00	\$2,073.54	\$10,926.46	22	See List
2009 Lighting - Safety	343-0001-000	\$2,000.00		\$2,000.00	22A	
2009 Windows Server 2008 Software (2)	340-0001-000	\$1,100.00	\$536.00	\$564.00	24	
2009 Scanner (to replace Fujitsu)	340-0001-000	\$18,850.00	\$16,247.00	\$2,603.00	26	8,415
2009 Sony 42" LCD TV	340-0001-000	\$1,150.00	\$1,136.42	\$13.58	26A	8,452
2009 Server & SQL license for Web Report Software	340-0001-000	\$12,000.00	\$10,937.05	\$1,062.95	28	8436,8438,8469
2009 FrankeNAS Continuous Data Protection Storage System	340-0001-000	\$20,000.00		\$20,000.00	30	
2009 Idealstore CDP Software	340-0001-000	\$10,000.00	\$4,768.81	\$5,231.19	32	
2009 Design Jet Plotters --- Engineering/IT	340-0001-000	\$6,500.00	\$6,222.25	\$277.75	34	8,408
2009 UPS (3) for Server Room	340-0001-000	\$4,000.00		\$4,000.00	38	
2009 VNC License	340-0001-000	\$1,500.00		\$1,500.00	40	
2009 ArcPad Software (GIS software for handhelds)	340-0001-000	\$1,500.00	\$1,795.68	-\$295.68	42	8,455
2009 Visual Asset Management Software (tracking IT Assets)	340-0001-000	\$2,000.00	\$1,798.80	\$201.20	44	8,432
2009 Fire Alarm Replacement @ ORPPS 1 & 2	340-0001-000	\$15,000.00	\$9,613.34	\$5,386.66	46	
2009 Digital Camera (Eng)	340-0001-000	\$200.00		\$200.00	48	
2009 Visioneer Scanner (Eng)	340-0001-000	\$1,000.00		\$1,000.00	50	
09-29 Convert to ESRI GeoDatabase (AMP) Priority (Original 217,500) (2010 Must	340-0001-000	\$115,000.00	\$30,884.87	\$84,115.13	56	See List
<b>HR/Security/Safety/ IT Department Sub-total</b>		<b>\$324,800.00</b>	<b>\$121,798.61</b>	<b>\$172,116.52</b>		
<b>CUSTOMER SERVICE</b>						
<b>Billing</b>						
<b>2008</b>						
2007 Harris eCare Web-Based Account View / Payment	340-0001-000	\$5,000.00		\$5,000.00	07-60	
2007 Software Update Package to CIS ( Version III )	340-0001-000	\$60,000.00		\$60,000.00	07-64	
2008 Relocate Dropbox Aqua		\$1,000.00		\$1,000.00	70	
<b>2009</b>						
2009 Awning over side employee entrance door	184-0305-000	\$1,000.00		\$1,000.00	72	
2009 New Garage Door Bottling smaller door	184-0305-000	\$15,000.00		\$15,000.00	74	
2009 4 Additional Work Stations (walls, desks, chairs)	184-0305-000	\$25,000.00		\$25,000.00	76	
2009 Wall demolition & construction	184-0305-000	\$10,000.00		\$10,000.00	78	
<b>Billing Sub-Total</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>Total Billing</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>CS - Field Services</b>						
<b>2008</b>						
2008 Route Smart Software - Monthly Billing Capability	340-0001-000	\$100,000.00		\$100,000.00	08-55	
<b>2009</b>						
2009 Pickup Mid-Size (Replaces 125, F-250)	341-0001-000	\$25,000.00		\$25,000.00	80	
2009 Laptop GPS / mCare	340-0001-000	\$45,000.00		\$45,000.00	82	
2009 Handheld Orion Collection Units (4)	340-0001-000	\$22,000.00	\$22,000.00	\$0.00	84	7466-7467-7468-7469-7470
2009 ???		\$22,000.00		\$22,000.00	86	
<b>Sub-Total 2007</b>		<b>\$214,000.00</b>	<b>\$22,000.00</b>	<b>\$192,000.00</b>		
<b>CS - Field Services &amp; Flushing Sub-Total</b>		<b>\$214,000.00</b>	<b>\$22,000.00</b>	<b>\$192,000.00</b>		
<b>Meter Shop</b>						
<b>2008</b>						
2006 AMR Develop/Project	334-0001-000	\$17,312.33	\$0.00	\$17,312.33	06-123	
2008 Water Meters All Sizes (400,000 orig 220,000 actual)	152-0000-000	\$180,000.00	\$0.00	\$180,000.00	08-65	
2008 New Meter Pit @ Riley School	333-0001-000	\$35,000.00	\$1,594.59	\$33,405.41	90	7,460
<b>2009</b>						
2009 Meter Pit Childrens Home	333-0001-000	\$35,000.00		\$35,000.00	92	
2009 Replacement Meters all sizes	152-0000-000	\$400,000.00	\$368,618.67	\$31,381.33	94	
2009 4 Portable Radios& 2 Headphones	346-0001-000	\$3,000.00	\$2,480.00	\$520.00	96	7471,72,73,74,75,76
2009 Locators		\$2,000.00		\$2,000.00	98	
2009 Coin Accepters Water Haulers (TMTP)		\$7,500.00		\$7,500.00	100	
6/11/2020 FH Meter 8"	333-0001-000	\$7,600.00		\$7,600.00	102	
<b>Meter Shop Sub-Total</b>		<b>\$687,412.33</b>	<b>\$372,693.26</b>	<b>\$314,719.07</b>		
<b>Customer Service Department Sub-Total</b>		<b>\$1,018,412.33</b>	<b>\$394,693.26</b>	<b>\$623,719.07</b>		

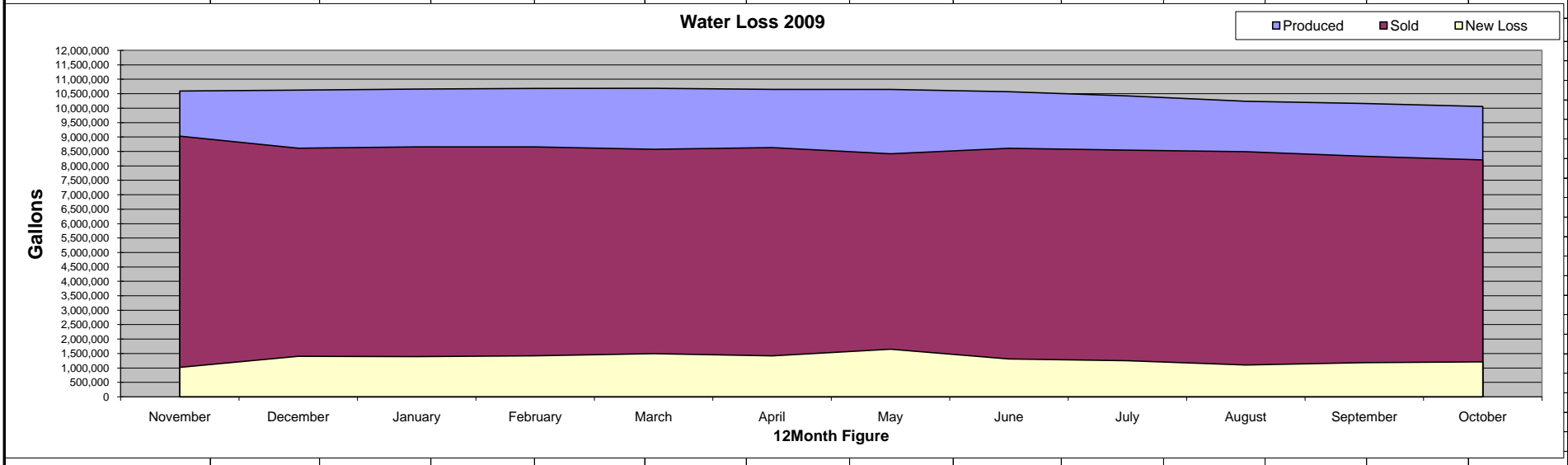
	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>DISTRIBUTION</b>						
	<b>Mainline Improvement</b>						
	<b>2008</b>						
2008	3 Mile Road & Gibson Road WME Wlder (50' Rule)	184-0609	\$442,547.00	\$444,846.27	-\$2,299.27	07-105	
2008	Water Fill Station @ Piner - Ky.14 & 17	184-0510	\$9,770.32	\$10,492.78	-\$722.46	08-75	
	<b>2009</b>						
2009	50' Extension Fund		\$20,000.00	\$2,269.76	\$17,730.24	110	
2009	City Street Projects		\$12,000.00		\$12,000.00	120	
7/2/2009	- S. Ft Thomas Ave - Meter Move Outs	184-0668-000	\$13,000.00	\$8,030.00	\$4,970.00	120A	
	<b>Mainline Improvement Sub-Total</b>		<b>\$497,317.32</b>	<b>\$465,638.81</b>	<b>\$31,678.51</b>		
	<b>2008</b>						
2008	Engineering Service for KDOT Projects (Upcoming)						
5/15/2008	Un-allocated						
5/15/2008	KDOT - Ky-16 (Taylor Mill Road) Phase I (Budget \$91,695)	184-0234	\$65,470.00	\$28,742.50	\$36,727.50	08-81B	
2008	KDOT - Ky-16 (Taylor Mill Road) Phase II (Budget \$70,015)	184-0235	\$53,149.00		\$53,149.00	08-81C	
2005	KDOT - Industrial Road WMR	184-0239	\$20,000.00		\$20,000.00	08-83	
2008	KDOT - 12th Street Project (Budget \$41,330)	184-0224	\$17,870.00	\$3,400.00	\$14,470.00	05-170A	
2009	3 Mile Road and Gibson Road WM Extension - Wilder	184-0609	\$99,452.00		\$99,452.00		
	<b>2009</b>						
2009	Engineering Service for KDOT Projects (Upcoming)						
2009	Un-allocated KDOT		\$50,000.00		\$50,000.00	130	
	<b>KDOT Engineering Work Sub-Total</b>		<b>\$305,941.00</b>	<b>\$32,142.50</b>	<b>\$273,798.50</b>		
	<b>Water Main Replacement Program</b>						
	<b>Unobligated Water Main Replacement Fund</b>						
	<b>2008</b>						
2008	- West Pike Street WMR	184-0642	\$267,128.42	\$370,127.35	-\$102,998.93	08-91A	
2008	- Locust & Silver Ave WMR - Dayton	184-0645	\$0.00		\$0.00	08-91B	
2008	- Lawrence Drive WMR - Ft. Mitchell	184-0646	\$38,749.80	\$33,427.50	\$5,322.30	08-91C	
2008	- Decoursey Pike WMR - Covington	184-0652	\$415,000.00		\$415,000.00	08-91E	
	- Madison Ave - WMR Between 11th & 12th streets - Covington	184-0649	\$104,000.00	\$5,563.98	\$98,436.02	08-91F	
11/10/2008	- Nordman Drive & Overlook WMP	184-0658	\$135,000.00	\$84,840.66	\$50,159.34	08-91G	
11/13/2008	- S Main Ave/Savoy, Highland Heights WMR	184-0659	\$240,000.00	\$163,430.18	\$76,569.82	08-91H	
11/13/2008	- Van Voast & Popular WMR	184-0650	\$30,000.00	\$3,840.00	\$26,160.00	08-91I	
	<b>2009</b>						
2009	2009 Mainline Replacement Program - Un-Assigned City Coordinated		\$168,128.87		\$168,128.87	140	
8/10/2009	- Steelman & Linet Ave, Highland Heights - WMR	184-0669	\$300,000.00		\$300,000.00	140A	
9/15/2009	- Johns Hill Road WMR	184-0674	\$9,871.13	\$3,272.40	\$6,598.73	140C	
8/11/2009	- Woodfill Ave WMR, Ft Thomas	184-0675	\$22,000.00		\$22,000.00	140B	
	Transfer: Bond 2003, Bond 2004, BAN 2005, Bond 2006					141	
	<b>Water Main Replacement Sub-Total</b>		<b>\$1,729,878.22</b>	<b>\$664,502.07</b>	<b>\$1,065,376.15</b>		
	<b>2009</b>						
	<b>Distribution Equipment</b>						
2008	Crew Truck 267	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-119	7,495
2008	Crew Truck 263	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-123	7,478
2009	Digital Correlator System		\$45,000.00		\$45,000.00	08-117	
2009	Salt Spreader and Plow	343-0001-000	\$10,000.00	\$7,500.00	\$2,500.00	142	7458, 7459
2009	(4) Post Drive on Lift w/Rolling Jacks - Replacement & Safety Issue	341-0001-000	\$17,000.00	\$16,668.00	\$332.00	144	7,477
2009	Skid Steer (Bobcat) - Replacement		\$40,000.00		\$40,000.00	146	
2009	(7) Free Standing Work Lights - Replacement	343-0001-000	\$4,000.00	\$3,847.14	\$152.86	148	7513-7514-751-7516
2009	Line Locator (Tracer) Replacement	343-0001-000	\$3,000.00		\$3,000.00	150	
2009	Light Stand - Large Breaks	343-0001-000	\$10,000.00	\$9,929.93	\$70.07	152	7497, 7498, 7499, 7527
2009	(4) 16" Quickie Saws - Replacements	343-0001-000	\$4,000.00	\$4,159.76	-\$159.76	154	7479-7480-7481-7482
2009	(5) 2" Pumps - Replacements	343-0001-000	\$2,000.00	\$1,708.25	\$291.75	156	7490,91,92,93,94
2009	(6) Air Spades	343-0001-000	\$3,000.00	\$2,830.00	\$170.00	158	7519-7520-7521-7522
2009	(3) Blow Devices - (Hydroguard)	343-0001-000	\$10,000.00	\$10,500.00	-\$500.00	160	7501-7502-7503-7504-7505
2009	Mig Welder - Replacement	343-0001-000	\$2,500.00	\$2,025.07	\$474.93	162	7,518
2009	Hammer Drill	343-0001-000	\$750.00		\$750.00	164	
2009	(7) 1" Pumps - Replacements	343-0001-000	\$3,000.00	\$2,075.15	\$924.85	166	7483,84,85,86,87,88,89
2009	(5) Locators - Metal Detectors	343-0001-000	\$4,000.00	\$3,473.15	\$526.85	168	7666,67,68,69,70
2009	Piercing Tool (Mole)	343-0001-000	\$3,000.00		\$3,000.00	170	
2009	(3) 3/4" - 1" Tapping Machines - Replacements	345-0001-000	\$4,500.00	\$2,380.94	\$2,119.06	172	7,524
2009	Pickup 3/4 Ton (Replaces 246) Rocky	341-0001-000	\$25,000.00		\$25,000.00	174	
2009	Pickup Small 4x4 (Replaces 201) Don G	341-0001-000	\$20,000.00		\$20,000.00	176	
2009	Crew Truck (Replaces 255) T Messmer	341-0001-000	\$65,000.00		\$65,000.00	178	
2009	Pickup 3/4 Ton (Replaces 247) J Miller	341-0001-000	\$25,000.00		\$25,000.00	180	
2009	Backhoe (Replaces JD 510 C)	341-0001-000	\$70,000.00		\$70,000.00	182	
2009	Skid Steer (Replaces Peugeot ST)	341-0001-000	\$40,000.00		\$40,000.00	184	
2/9/2009	Souther Campbell Co. Water Tower	184-0416-000	\$295,534.56	\$1,335.75	\$294,198.81	185	
	Capitalized Labor - Service Lines		\$60,000.00		\$60,000.00	186	
	<b>Distribution Equipment Sub-Total</b>		<b>\$896,284.56</b>	<b>\$187,589.14</b>	<b>\$708,695.42</b>		
	<b>ENGINEERING</b>						
	<b>Capital Purchases</b>						
	<b>2008</b>						
2009	Asset Mgt Plan Update Phase II	162-0007-000	\$50,000.00	\$4,745.23	\$45,254.77	07-196	
	<b>2009</b>						
2009	Pipe Locator - Metrotech 9860	340-0001-000	\$6,000.00	\$4,320.76	\$1,679.24	190	7524, 7525, 7526

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
2009	Capitalized Labor - 2009 184 Projects		\$240,000.00		\$240,000.00	192	
	<b>Engineering Sub-Total</b>		<b>\$296,000.00</b>	<b>\$9,065.99</b>	<b>\$286,934.01</b>		
	<b>Distribution/Engineering Department Total</b>		<b>\$3,725,421.10</b>	<b>\$1,358,938.51</b>	<b>\$2,366,482.59</b>		
	<b>Water Quality &amp; Production Operations</b>						
	<b>2009</b>						
2009	Replacement of operator's WQ analyzers	344-0001-000	\$10,000.00	\$9,035.95	\$964.05	200	
7/16/2009	Ball Valve for Pump #4 TMPS From 2008 OCB Budget	311-0003-000	\$32,200.00		\$32,200.00	08-183	
2009	2 SCADA view nodes	320-0001-000	\$12,000.00	\$12,101.95	-\$101.95	202	
2009	Sludge Polymer makeup system	184-0455-000	\$145,000.00	\$122,426.89	\$22,573.11	08-161 or 204	
2009	Pickup 4x4 (small) (Replaces 414 S-10)	341-0001-000	\$20,000.00		\$20,000.00	206	
2009	Pickup (small) (Replaces 405 S-10)	341-0001-000	\$20,000.00		\$20,000.00	208	
	<b>Water Quality &amp; Production Sub-total</b>		<b>\$239,200.00</b>	<b>\$143,564.79</b>	<b>\$95,635.21</b>		
	<b>LABORATORY</b>						
	<b>2009</b>						
2009	Water jacketed incubator & Sealer	344-0001-000	\$9,000.00	\$7,683.67	\$1,316.33	210	7436 & 7576
	<b>Laboratory Sub-Total</b>		<b>\$9,000.00</b>	<b>\$7,683.67</b>	<b>\$1,316.33</b>		
	<b>MAINTENANCE</b>						
	<b>2009</b>						
2008	Pump Control Valve	311-0003-000	\$37,000.00	\$32,179.00	\$4,821.00	08-183	
2009	Roof replacement at FTTP	304-0004-000	\$220,000.00	\$21,052.62	\$198,947.38	220	
2009	Trailer Mounted Portable generator :: See Note 1	184-0454-000	\$255,000.00	\$218,216.13	\$36,783.87	222	
2009	Valves for ORPS 2 and TMTP	304-	\$90,000.00		\$90,000.00	224	
2009	Diversion line TMTP - Cancelled 9-10-2009 Per BJ		\$0.00		\$0.00	226	
2009	Replace security camera systems at FTTP , LRPS	320-0001-000	\$20,000.00	\$19,527.57	\$472.43	228	
2009	Replace fire alarm panels	320-0001-000	\$20,000.00	\$15,924.26	\$4,075.74	230	
2009	Replace HMI and distribution SCADA panel	339-0001-000	\$95,000.00	\$94,667.02	\$332.98	232	See List
2009	Replace flow meters at Bromley, Dudley, WQ analyzers at FTTP and TMTP	320-0001-000	\$45,000.00	\$41,978.63	\$3,021.37	234	
2009	Replace vehicle 407	341-0001-000	\$25,000.00		\$25,000.00	236	
2009	Utility vehicle	341-0001-000	\$10,000.00	\$10,036.24	-\$36.24	238	7,415
2009	HVAC repair at lab	304-0004-000	\$75,000.00	\$5,125.00	\$69,875.00	240	
2009	Replace hypo pumps at Bristow, Bromley and West Covington	320-0001-000	\$5,000.00	\$3,937.00	\$1,063.00	242	7346 & 7500
2009	Dudley vortex suppressor and soft start transformer (AMP)	311-0003-000	\$70,000.00	\$16,627.95	\$53,372.05	244	
2009	Vibration analysis equipment	311-0001-000	\$25,000.00		\$25,000.00	246	
2009	Tank Painting and Inspections (AMP)		\$665,000.00		\$665,000.00	248	
2008	South Campbell County Water Tower	184-0416-000	\$295,534.56	\$304,422.47	-\$8,887.91	08-185	
3/9/2009	115V Rotomold Cabinet Autosampler	320-0001-000	\$5,609.00	\$5,609.00	\$0.00	250	7,395
8/20/2009	Golf Cart - Yamaha USED	339-0001-000	\$2,000.00	\$2,000.00	\$0.00	252	7,435
	<b>Maintenance Sub-Total</b>		<b>\$1,960,143.56</b>	<b>\$791,302.89</b>	<b>\$1,168,840.67</b>		
	<b>Water Quality &amp; Production Department Sub-Total</b>		<b>\$2,208,343.56</b>	<b>\$942,551.35</b>	<b>\$1,265,792.21</b>		
	<b>TOTAL of Departments</b>		<b>\$7,541,976.99</b>	<b>\$2,831,301.05</b>	<b>\$4,679,791.07</b>		

**NKWD**  
**October 31, 2009**  
**Water Loss Summary**

**October 2009**

	2007	2007	2007	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008
	October	November	December	January	February	March	April	May	June	July	August	September	October
Produced 000's	11,339,678	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093
Purchased 000's													
	11,339,678	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093
Sold 000's	8,646,095	8,766,570	9,237,650	9,273,982	9,289,383	9,264,175	9,264,175	9,498,223	9,218,903	9,145,550	9,097,042	9,157,720	9,110,265
Loss 000'	2,693,583	2,586,103	2,111,164	2,105,486	2,052,374	2,028,535	2,016,397	1,588,386	1,708,818	1,789,366	1,664,851	1,454,732	1,472,828
% of Water Loss	23.8%	22.8%	18.6%	18.5%	18.1%	18.0%	17.9%	14.3%	15.6%	16.4%	15.5%	13.7%	13.9%
% of Water Sold	76.2%	77.2%	81.4%	81.5%	81.9%	82.0%	82.1%	85.7%	84.4%	83.6%	84.5%	86.3%	86.1%
Accounted For Loss 000's	629,489.9	740,407.9	761,417.2	755,261.0	752,595.0	752,117.3	688,738.6	658,559.0	640,267.7	618,569.5	597,559.0	573,112.4	573,112.4
Adjusted Loss 000's	2,064,093.3	1,845,695.1	1,349,746.4	1,350,224.7	1,299,779.0	1,276,417.7	1,327,658.4	929,827.1	1,068,550.3	1,170,796.4	1,067,292.4	881,619.6	899,715.6
% of Water Loss	18.20%	16.26%	11.89%	11.87%	11.46%	11.30%	11.77%	8.39%	9.78%	10.71%	9.92%	8.31%	8.50%
	2008	2008	2008	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009
	October	November	December	January	February	March	April	May	June	July	August	September	October
	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	10,569,390	10,424,600	10,237,771	10,160,822	10,056,953
<b>TOTAL</b>	10,583,093	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	10,569,390	10,424,600	10,237,771	10,160,822	10,056,953
Sold 000's	9,110,265	9,029,462	8,612,086	8,657,500	8,657,044	8,574,358	8,633,484	8,418,689	8,609,267	8,544,974	8,491,106	8,332,127	8,206,609
Loss 000's	1,472,828	1,563,472	2,012,212	2,002,973	2,025,717	2,113,378	2,016,355	2,229,640	1,960,123	1,879,626	1,746,665	1,828,695	1,850,344
% of Water Loss	13.9%	14.8%	18.9%	18.8%	19.0%	19.8%	18.9%	20.9%	18.5%	18.0%	17.1%	18.0%	18.4%
% of Water Sold	86.1%	85.2%	81.1%	81.2%	81.0%	80.2%	81.1%	79.1%	81.5%	82.0%	82.9%	82.0%	81.6%
Accounted For Loss 000's	573,112.4	543,812.0	609,191.0	610,320.3	605,200.8	618,762.2	597,888.3	581,257.1	649,334.5	629,205.6	645,055.6	644,943.5	639,687.0
Adjusted Loss 000's	899,715.6	1,019,660.2	1,403,020.9	1,392,652.8	1,420,516.5	1,494,615.8	1,418,466.2	1,648,382.5	1,310,788.6	1,250,420.6	1,101,609.8	1,183,751.3	1,210,656.9
% of Water Loss	8.50%	9.63%	13.21%	13.06%	13.30%	13.98%	13.32%	15.48%	12.40%	11.99%	10.76%	11.65%	12.04%





<b>December Board Meeting</b>					
<b>November 2009 Results</b>					
<b>Financial Statement Snapshot</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	\$3,229,982	\$3,031,856	\$3,208,929	-6.13%	-5.52%
Total O&M	\$1,796,690	\$1,952,919	\$1,898,853	8.70%	2.85%
<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	\$39,071,609	\$37,691,997	\$38,832,692	-3.53%	-2.94%
Total O&M	\$21,689,301	\$21,894,632	\$21,656,258	0.95%	1.10%
<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	\$2,956,995	\$2,738,399	\$2,869,600	-7.39%	-4.57%
Forfeited Discounts	\$55,710	\$59,583	\$66,300	6.95%	-10.13%
Rents Water Property	\$39,730	\$86,197	\$40,000	116.96%	115.49%
Other Water Revenue	\$25,900	\$20,655	\$31,020	-20.25%	-33.41%
Interest Income	\$98,499	\$79,251	\$159,371	-19.54%	-50.27%
Miscellaneous	\$16,599	\$11,222	\$6,089	-32.39%	84.30%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues Current</b>	<b>\$3,229,982</b>	<b>\$3,031,856</b>	<b>\$3,208,929</b>	<b>-6.13%</b>	<b>-5.52%</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	\$35,180,874	\$35,088,890	\$34,946,818	-0.26%	0.41%
Forfeited Discounts	\$824,170	\$704,497	\$795,901	-14.52%	-11.48%
Rents Water Property	\$437,514	\$471,668	\$455,000	7.81%	3.66%
Other Water Revenue	\$312,865	\$277,235	\$341,323	-11.39%	-18.78%
Interest Income	\$1,764,094	\$590,196	\$1,776,973	-66.54%	-66.79%
Miscellaneous	\$150,053	\$157,472	\$114,638	4.94%	37.36%
Transfer Boone Florence	\$402,039	\$402,039	\$402,039	0.00%	0.00%
<b>Total Revenues YTD</b>	<b>\$39,071,609</b>	<b>\$37,691,997</b>	<b>\$38,832,692</b>	<b>-3.53%</b>	<b>-2.94%</b>





December Board Meeting

November 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	\$692,431	\$695,692	\$711,407	0.47%	-2.21%
Employee Pensions & Benefits	\$259,883	\$290,530	\$347,240	11.79%	-16.33%
Taxes Other	\$45,367	\$48,479	\$54,256	6.86%	-10.65%
Purchased Power	\$123,795	\$173,697	\$131,120	40.31%	32.47%
Chemicals	\$74,810	\$104,783	\$61,058	40.07%	71.61%
Materials & Supplies	\$138,018	\$206,207	\$158,728	49.41%	29.91%
Contractual Services	\$316,522	\$248,167	\$301,004	-21.60%	-17.55%
Transportation	\$50,159	\$38,479	\$40,832	-23.29%	-5.76%
Insurance	\$43,284	\$40,273	\$43,945	-6.96%	-8.36%
Advertising	\$0	\$0	\$0	0.00%	#DIV/0!
Bad Debt Expense	\$35,177	\$69,113	\$32,097	96.47%	115.33%
Miscellaneous	\$1,805	\$21,874	\$1,765	1111.86%	1139.32%
Regulatory Commission	\$15,439	\$15,625	\$15,401	1.20%	1.45%
<b>Total O&amp;M Expenses Current</b>	<b>\$1,796,690</b>	<b>\$1,952,919</b>	<b>\$1,898,853</b>	<b>8.70%</b>	<b>2.85%</b>

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

**Detail YTD**

	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$7,689,495	\$7,719,809	\$7,826,586	0.39%	-1.36%
Employee Pensions & Benefits	\$3,131,597	\$3,176,258	\$3,446,782	1.43%	-7.85%
Taxes Other	\$544,241	\$546,957	\$617,238	0.50%	-11.39%
Purchased Power	\$2,350,119	\$2,333,405	\$2,124,283	-0.71%	9.84%
Chemicals	\$1,433,574	\$1,661,855	\$1,259,269	15.92%	31.97%
Materials & Supplies	\$1,777,447	\$1,770,229	\$1,785,052	-0.41%	-0.83%
Contractual Services	\$2,848,489	\$3,026,593	\$2,765,001	6.25%	9.46%
Transportation	\$532,421	\$389,630	\$504,475	-26.82%	-22.77%
Insurance	\$575,699	\$441,113	\$601,684	-23.38%	-26.69%
Advertising	\$18,163	\$19,286	\$13,314	6.18%	44.86%
Bad Debt Expense	\$551,790	\$552,191	\$503,482	0.07%	9.67%
Miscellaneous	\$68,655	\$86,539	\$41,993	26.05%	106.08%
Regulatory Commission	\$167,611	\$170,767	\$167,099	1.88%	2.20%
<b>Total O&amp;M Expenses YTD</b>	<b>\$21,689,301</b>	<b>\$21,894,632</b>	<b>\$21,656,258</b>	<b>0.95%</b>	<b>1.10%</b>





**December Board Meeting  
November 2009 Results**

**Debt Service Section 8**

	<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>
Total Income	<b>\$37,691,997</b>	<b>\$42,116,117</b>
Total O&M	<b>\$21,894,632</b>	<b>\$23,924,832</b>
Transfer to Debt Service	<b>\$13,442,000</b>	<b>\$14,925,268</b>
Available for Operating Capital	<b>\$2,355,365</b>	<b>\$3,266,017</b>

**Debt Service Coverage  
Section 10**

	<b>Projected YTD 2009</b>	<b>2009 Annual Budget</b>
Coverage Ratio Estimated	1.26	1.21



**Balance Sheet**  
**As of November 30, 2009**

<b>Assets</b>	<b>2009</b>	<b>2008</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$9,976,159	\$11,072,942
Accrued Interest Receivable	\$51,437	\$0
Accounts Receivable Customers	\$3,721,199	\$4,247,014
Accounts Receivable Unbilled Customers	\$4,700,000	\$4,200,000
Accounts Receivable Other	\$12,298	\$10,135
Assessments Receivable	\$82,711	\$77,906
 Inventory Supplies for New Installation and Maintenance, at Cost	 \$1,026,307	 \$1,186,276
 Prepaid Expenses	 <u>\$86,832</u>	 <u>\$153,625</u>
 <b>Total Current Assets</b>	 <b>\$19,656,943</b>	 <b>\$20,947,898</b>
<b>Restricted Assets</b>		
Bond Proceeds Fund	\$38,949,956	\$15,829,195
Debt Service Reserve Account	\$16,601,821	\$13,445,608
Debt Service Account	\$8,838,193	\$9,585,271
Improvement, Repair, & Replacement	\$305,626	\$2,660,954
Boone/Florence Settlement Account	<u>\$2,429,820</u>	<u>\$2,862,493</u>
 <b>Total Restricted Assets</b>	 <b>\$67,125,416</b>	 <b>\$44,383,521</b>
<b>Non Current Assets</b>		
Miscellaneous Deferred Charges	\$8,701,263	\$9,002,973
<b>Capital Assets:</b>		
Land, System, Buildings, and Equipment	\$291,577,553	\$284,718,119
Construction in Progress	\$57,444,324	\$41,371,802
 Total Capital Assets before Accumulated Depreciation	 \$349,021,877	 \$326,089,921
Less: Accumulated Depreciation	<u>(\$76,590,152)</u>	<u>(\$70,702,366)</u>
 Capital Assets Net of Accumulated Depreciation	 \$272,431,725	 \$255,387,555
 <b>Total Noncurrent Assets</b>	 <b><u>\$281,132,988</u></b>	 <b><u>\$264,390,528</u></b>
 <b>Total Assets</b>	 <b><u>\$367,915,347</u></b>	 <b><u>\$329,721,947</u></b>



**Balance Sheet  
As of November 30, 2009**

<b>Liabilities and Retained Earnings</b>	<b>2009</b>	<b>2008</b>
<b>Current Liabilities</b>		
Current Portion of Long Term Debt	\$6,778,381	\$6,025,000
Accounts Payable	\$1,650,002	\$1,574,519
Accrued Payroll & Liabilities	\$367,503	\$173,501
Other Accrued Liabilities	<u>\$82,696</u>	<u>\$100,151</u>
<b>Total Current Liabilities</b>	<b>\$8,878,582</b>	<b>\$7,873,171</b>
<b>Current Liabilities From Restricted Assets</b>		
Accounts Payable	\$2,180,009	\$1,340,500
Accrued Interest Payable	<u>\$2,669,516</u>	<u>\$2,530,444</u>
<b>Total Current Liabilities From Restricted Assets</b>	<b>\$4,849,525</b>	<b>\$3,870,944</b>
<b>Long Term Debt</b>		
Long Term Portion of Bonded Indebtedness	\$188,864,489	\$160,185,888
Bond Anticipation Notes Payable	\$29,160,000	\$27,165,000
Note Payable-Taylor Mill Purchase	\$1,275,000	\$1,375,000
Deferred Note Payable	<u>\$100,000</u>	<u>\$100,000</u>
<b>Total Long Term Debt</b>	<b>\$219,399,489</b>	<b>\$188,825,888</b>
<b>Total Liabilities</b>	<b>\$233,127,596</b>	<b>\$200,570,003</b>
<b>Retained Earnings</b>	<b><u>\$134,787,751</u></b>	<b><u>\$129,151,944</u></b>
<b>Total Liabilities and Retained Earnings</b>	<b><u>\$367,915,347</u></b>	<b><u>\$329,721,947</u></b>



**Income and Expense Report Summary  
For the Eleven Months ending November 30, 2009**

<b>Current Period</b>	<b>November 2009</b>	<b>November 2008</b>	<b>November Budget</b>	<b>Variance Over (Under) %</b>
Total Income	\$3,031,856	\$3,229,982	\$3,208,929	-5.5%
Total O&M Expenses	\$1,952,919	\$1,796,690	\$1,898,853	2.8%
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%
Available for Transfer to Operating Capital	(\$143,063)	\$211,292	\$87,854	-262.8%

<b>Year to Date</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under) %</b>	<b>2009 Annual Budget</b>
Total Income	\$37,691,997	\$39,071,609	\$38,832,692	-2.9%	\$42,116,117
Total O&M Expenses	\$21,894,632	\$21,689,301	\$21,656,258	1.1%	\$23,924,832
Transfer to Debt Service	\$13,442,000	\$13,442,000	\$13,444,442	0.0%	\$14,925,268
Available for Transfer to Operating Capital	\$2,355,365	\$3,940,308	\$3,731,992	-36.9%	\$3,266,017



**Income and Expenses Report-Detail**  
For the Eleven Months ending November 30, 2009

	November 2009	November 2008	November Budget	Variance Over (Under)	YTD 2009	YTD 2008	YTD Budget	Variance Over (Under)
<b>Operating Income</b>								
Water Sales	\$2,738,399	\$2,956,995	\$2,869,600	-4.6%	\$35,088,890	\$35,180,874	\$34,946,818	0.4%
Forfeited Discounts	\$59,583	\$55,710	\$66,300	-10.1%	\$704,497	\$824,170	\$795,901	-11.5%
Rents from Water Property	\$86,197	\$39,730	\$40,000	115.5%	\$471,668	\$437,514	\$455,000	3.7%
Other Water Revenues	\$20,655	\$25,900	\$31,020	-33.4%	\$277,235	\$312,865	\$341,323	-18.8%
<b>Total Operating Income</b>	<b>\$2,904,834</b>	<b>\$3,078,335</b>	<b>\$3,006,920</b>	<b>-3.4%</b>	<b>\$36,542,290</b>	<b>\$36,755,423</b>	<b>\$36,539,042</b>	<b>0.0%</b>
<b>Non Operating Income</b>								
Interest Income	\$79,251	\$98,499	\$159,371	-50.3%	\$590,196	\$1,764,094	\$1,776,973	-66.8%
Miscellaneous	\$11,222	\$16,599	\$6,089	84.3%	\$157,472	\$150,053	\$114,638	37.4%
<b>Total Non Operating Income</b>	<b>\$90,473</b>	<b>\$115,098</b>	<b>\$165,460</b>	<b>-45.3%</b>	<b>\$747,668</b>	<b>\$1,914,147</b>	<b>\$1,891,611</b>	<b>-60.5%</b>
Boone Florence Settlement Transfer	\$36,549	\$36,549	\$36,549	0.0%	\$402,039	\$402,039	\$402,039	0.0%
<b>Total Income</b>	<b>\$3,031,856</b>	<b>\$3,229,982</b>	<b>\$3,208,929</b>	<b>-5.5%</b>	<b>\$37,691,997</b>	<b>\$39,071,609</b>	<b>\$38,832,692</b>	<b>-2.9%</b>
<b>O&amp;M Expenses</b>								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$836,915	\$738,320	\$692,013	20.9%	\$9,507,040	\$9,347,677	\$8,450,450	12.5%
Engineering & Distribution	\$546,281	\$513,217	\$577,856	-5.5%	\$5,870,298	\$5,684,311	\$6,095,849	-3.7%
Customer Service	\$321,846	\$286,045	\$317,941	1.2%	\$3,404,388	\$3,509,762	\$3,696,339	-7.9%
Administration	\$247,877	\$259,108	\$311,043	-20.3%	\$3,112,906	\$3,147,551	\$3,413,620	-8.8%
<b>Total O&amp;M Expenses</b>	<b>\$1,952,919</b>	<b>\$1,796,690</b>	<b>\$1,898,853</b>	<b>2.8%</b>	<b>\$21,894,632</b>	<b>\$21,689,301</b>	<b>\$21,656,258</b>	<b>1.1%</b>
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%	\$13,442,000	\$13,442,000	\$13,444,442	0.0%
<b>Total Expenses</b>	<b>\$3,174,919</b>	<b>\$3,018,690</b>	<b>\$3,121,075</b>	<b>1.7%</b>	<b>\$35,336,632</b>	<b>\$35,131,301</b>	<b>\$35,100,700</b>	<b>0.7%</b>
<b>Avail. to Transfer to Oper. Capital</b>	<b><u>(\$143,063)</u></b>	<b><u>\$211,292</u></b>	<b><u>\$87,854</u></b>	<b><u>-262.8%</u></b>	<b><u>\$2,355,365</u></b>	<b><u>\$3,940,308</u></b>	<b><u>\$3,731,992</u></b>	<b><u>-36.9%</u></b>



**Expense Report By Division Actual to Budget  
For the Eleven Months ending November 30, 2009**

<b>Division</b>	<b>November Actual</b>	<b>November Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$836,915	\$692,013	20.9%	\$9,507,040	\$8,450,450	12.5%	\$9,353,500	Chemicals and power increases
Engineering & Distribution	\$546,281	\$577,856	-5.5%	\$5,870,298	\$6,095,849	-3.7%	\$6,732,913	
Customer Service	\$321,846	\$317,941	1.2%	\$3,404,388	\$3,696,339	-7.9%	\$4,072,550	
Administration	\$247,877	\$311,043	-20.3%	\$3,112,906	\$3,413,620	-8.8%	\$3,765,869	
<b>Total O&amp;M</b>	<b><u>\$1,952,919</u></b>	<b><u>\$1,898,853</u></b>	<b><u>2.8%</u></b>	<b><u>\$21,894,632</u></b>	<b><u>\$21,656,258</u></b>	<b><u>1.1%</u></b>	<b><u>\$23,924,832</u></b>	



**Expense Report By Department Actual to Budget  
For the Eleven Months ending November 30, 2009**

<b>Department</b>	<b>November Actual</b>	<b>November Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Source of Supply</b>								
Licking River Pump Station	\$3,764	\$4,470	-15.8%	\$49,570	\$60,135	-17.6%	\$65,000	
Ohio River Pump Station #1	\$41,203	\$2,499	1548.8%	\$601,825	\$584,465	3.0%	\$630,000	
Ohio River Pump Station #2	\$3,435	\$5,845	-41.2%	\$66,554	\$75,253	-11.6%	\$80,000	
<b>Total Source of Supply</b>	<b>\$48,402</b>	<b>\$12,814</b>	<b>277.7%</b>	<b>\$717,949</b>	<b>\$719,853</b>	<b>-0.3%</b>	<b>\$775,000</b>	
<b>Water Quality</b>								
Ft. Thomas Treatment Plant	\$252,520	\$191,731	31.7%	\$3,175,998	\$2,349,903	35.2%	\$2,705,450	Power increases Fuel Adj etc, Chemical prices
Taylor Mill Treatment plant	\$65,323	\$48,246	35.4%	\$692,064	\$883,466	-21.7%	\$937,350	
Memorial Pky Treatment Plant	\$70,104	\$68,988	1.6%	\$833,448	\$860,145	-3.1%	\$965,400	
Laboratory	\$71,851	\$101,515	-29.2%	\$738,837	\$807,196	-8.5%	\$873,700	
Instrumentation	\$42,255	\$44,772	-5.6%	\$486,296	\$408,732	19.0%	\$456,950	Increased overtime Year to Date
Sludge	\$20,769	\$6,380	225.5%	\$164,410	\$66,683	146.6%	\$73,000	
<b>Total Water Quality</b>	<b>\$522,822</b>	<b>\$461,632</b>	<b>13.3%</b>	<b>\$6,091,053</b>	<b>\$5,376,125</b>	<b>13.3%</b>	<b>\$6,011,850</b>	
<b>Total Pumping &amp; Storage</b>	<b>\$265,691</b>	<b>\$217,567</b>	<b>22.1%</b>	<b>\$2,698,038</b>	<b>\$2,354,472</b>	<b>14.6%</b>	<b>\$2,566,650</b>	Electric costs
<b>Total SOS, WQ, P&amp;S</b>	<b>\$836,915</b>	<b>\$692,013</b>	<b>20.9%</b>	<b>\$9,507,040</b>	<b>\$8,450,450</b>	<b>12.5%</b>	<b>\$9,353,500</b>	



**Expense Report By Department Actual to Budget  
For the Eleven Months ending November 30, 2009**

<b>Department</b>	<b>November Actual</b>	<b>November Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Engineering &amp; Distribution</b>								
Engineering	\$125,409	\$132,404	-5.3%	\$1,414,372	\$1,447,854	-2.3%	\$1,599,694	
Distribution	\$418,385	\$434,668	-3.7%	\$4,389,824	\$4,532,127	-3.1%	\$5,010,719	
Flushing	\$2,487	\$10,784	-76.9%	\$66,102	\$115,868	-43.0%	\$122,500	Expense classification
<b>Total Engineering &amp; Distr.</b>	<b>\$546,281</b>	<b>\$577,856</b>	<b>-5.5%</b>	<b>\$5,870,298</b>	<b>\$6,095,849</b>	<b>-3.7%</b>	<b>\$6,732,913</b>	
<b>Customer Service</b>								
Field Service	\$73,469	\$69,147	6.3%	\$792,824	\$846,170	-6.3%	\$934,350	
Meter Shop	\$24,753	\$30,363	-18.5%	\$337,174	\$369,193	-8.7%	\$407,350	
Courier/Maintenance	\$4,680	\$5,065	-7.6%	\$53,665	\$59,332	-9.6%	\$65,450	
Account Service	\$129,094	\$149,053	-13.4%	\$1,400,770	\$1,577,929	-11.2%	\$1,741,850	
Meter Reading	\$18,125	\$28,328	-36.0%	\$230,694	\$295,316	-21.9%	\$323,550	
Other	\$71,725	\$35,985	99.3%	\$589,261	\$548,399	7.5%	\$600,000	Increase in bad debt corresponding to economy
<b>Total Customer Service</b>	<b>\$321,846</b>	<b>\$317,941</b>	<b>1.2%</b>	<b>\$3,404,388</b>	<b>\$3,696,339</b>	<b>-7.9%</b>	<b>\$4,072,550</b>	





**Expense Report By Department Actual to Budget  
For the Eleven Months ending November 30, 2009**

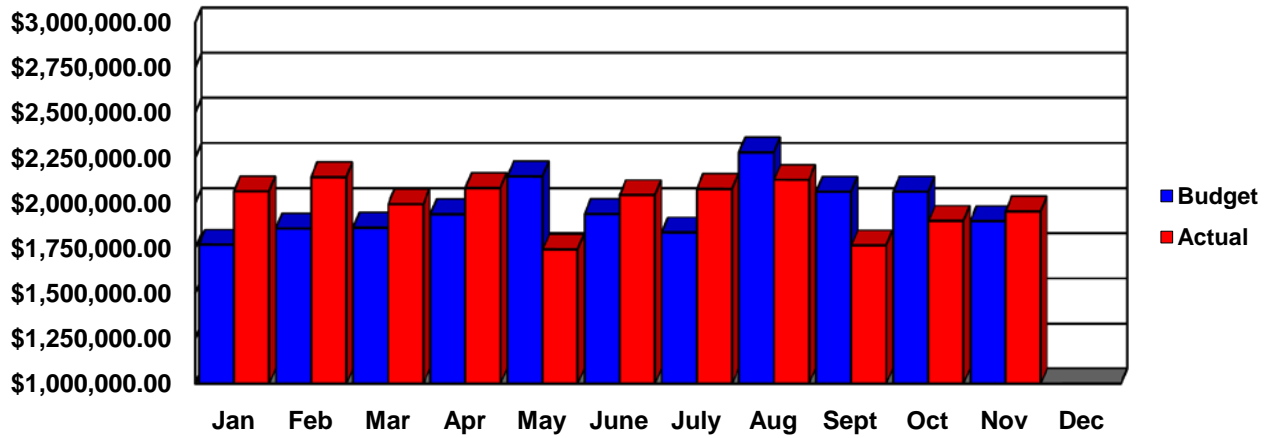
<b>Department</b>	<b>November Actual</b>	<b>November Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Administration</b>								
Executive Management	\$57,163	\$45,515	25.6%	\$497,685	\$524,877	-5.2%	\$580,350	
Board of Commissioners	\$11,300	\$7,686	47.0%	\$128,564	\$99,520	29.2%	\$108,800	
Accounting	\$17,283	\$28,657	-39.7%	\$293,806	\$349,033	-15.8%	\$381,864	
H.R.-Information Systems	\$109,763	\$146,174	-24.9%	\$1,277,455	\$1,475,848	-13.4%	\$1,622,980	
Other	\$52,368	\$83,011	-36.9%	\$915,396	\$964,342	-5.1%	\$1,071,875	
<b>Total Administration</b>	<b>\$247,877</b>	<b>\$311,043</b>	<b>-20.3%</b>	<b>\$3,112,906</b>	<b>\$3,413,620</b>	<b>-8.8%</b>	<b>\$3,765,869</b>	
<b>Total O&amp;M</b>	<b>\$1,952,919</b>	<b>\$1,898,853</b>	<b>2.8%</b>	<b>\$21,894,632</b>	<b>\$21,656,258</b>	<b>1.1%</b>	<b>\$23,924,832</b>	



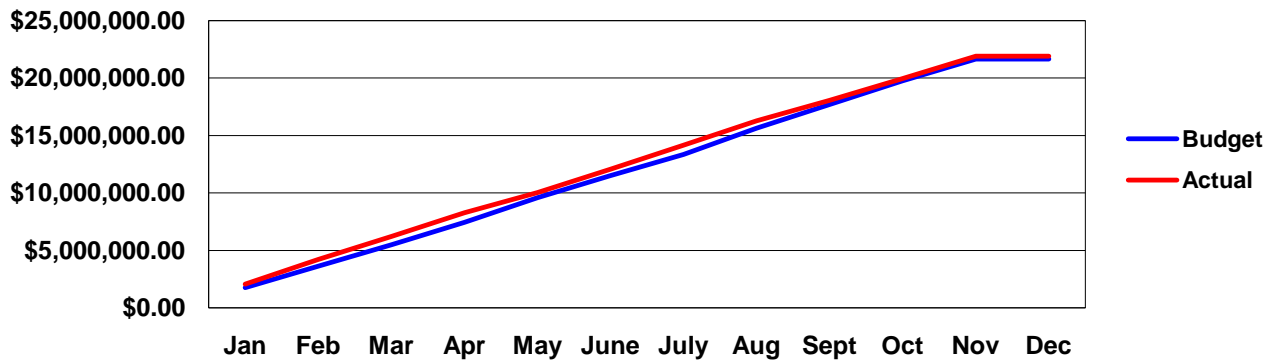
**Expense Report By Account Actual to Budget  
For the Eleven Months ending November 30, 2009**

<b>Account</b>	<b>November Actual</b>	<b>November Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$695,692	\$711,407	-2.2%	\$7,719,809	\$7,826,586	-1.4%	
Employee Pensions & Benefits	\$290,530	\$347,240	-16.3%	\$3,176,258	\$3,446,782	-7.8%	
Taxes Other Than Income Taxes	\$48,479	\$54,256	-10.6%	\$546,957	\$617,238	-11.4%	
Purchased Power	\$173,697	\$131,120	32.5%	\$2,333,405	\$2,124,283	9.8%	Fuel adjustment and rate increases
Chemicals	\$104,783	\$61,058	71.6%	\$1,661,855	\$1,259,269	32.0%	Prices escalate, timing of deliveries
Materials & Supplies	\$206,207	\$158,728	29.9%	\$1,770,229	\$1,785,052	-0.8%	
Contractual Services	\$248,167	\$301,004	-17.6%	\$3,026,593	\$2,765,001	9.5%	Breaks, sludge, blowoffs, legal expense
Transportation	\$38,479	\$40,832	-5.8%	\$389,630	\$504,475	-22.8%	Fuel price 2009 significantly lower
Insurance	\$40,273	\$43,945	-8.4%	\$441,113	\$601,684	-26.7%	Reduction in premiums property & Worker's Comp
Advertising	\$0	\$0	0.0%	\$19,286	\$13,314	44.9%	Increase in bidding and proposals
Bad Debt Expense	\$69,113	\$32,097	115.3%	\$552,191	\$503,482	9.7%	General economic conditions
Miscellaneous	\$21,874	\$1,765	1139.3%	\$86,539	\$41,993	106.1%	
Regulatory Commission Assessment	\$15,625	\$15,401	1.5%	\$170,767	\$167,099	2.2%	
<b>Total O&amp;M Expenses</b>	<b><u>\$1,952,919</u></b>	<b><u>\$1,898,853</u></b>	<b><u>2.8%</u></b>	<b><u>\$21,894,632</u></b>	<b><u>\$21,656,258</u></b>	<b><u>1.1%</u></b>	

## NKWD O&M Monthly Comparison 2009 Budget to Actual



## NKWD O&M YTD Trending 2009 - Budget To Actual

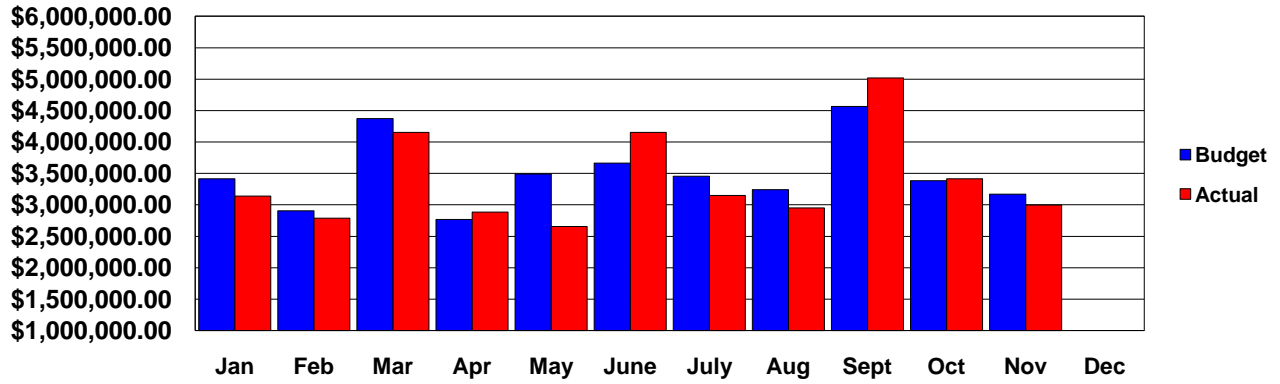




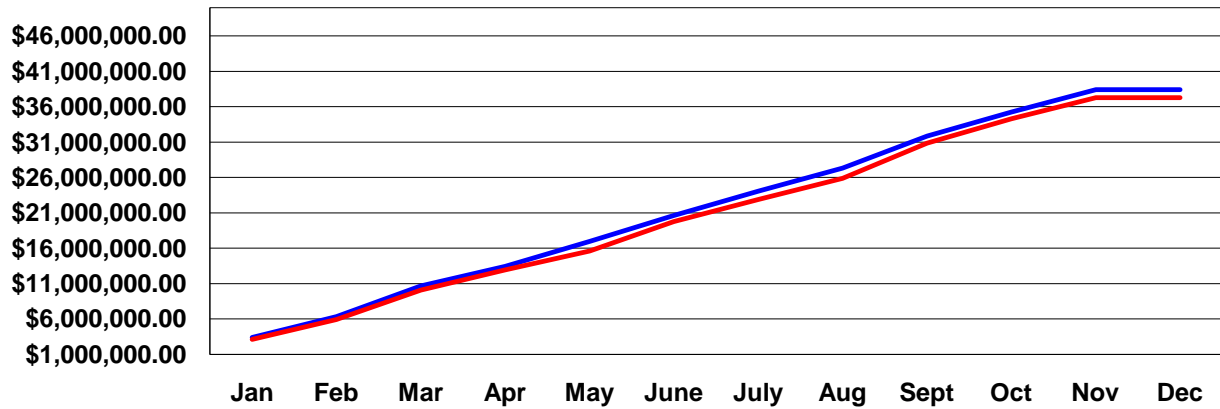
**Income Report Actual to Projected  
For the Eleven Months ending November 30, 2009**

Description	November Actual	November Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$2,738,399	\$2,869,600	-4.6%	\$35,088,890	\$34,946,818	0.4%	Wet and cool year
Forfeited Discounts	\$59,583	\$66,300	-10.1%	\$704,497	\$795,901	-11.5%	New penalty procedure
Rents from Water Property	\$86,197	\$40,000	115.5%	\$471,668	\$455,000	3.7%	
Other Water Revenues	\$20,655	\$31,020	-33.4%	\$277,235	\$341,323	-18.8%	Timing Issues
<b>Total Operating Revenues</b>	<b>\$2,904,834</b>	<b>\$3,006,920</b>	<b>-3.4%</b>	<b>\$36,542,290</b>	<b>\$36,539,042</b>	<b>0.0%</b>	
<b>Non Operating Income</b>							
Interest Income	\$79,251	\$159,371	-50.3%	\$590,196	\$1,776,973	-66.8%	Fed fund rate at historic low, accrual correction
Miscellaneous	\$11,222	\$6,089	84.3%	\$157,472	\$114,638	37.4%	
<b>Total Non Operating Income</b>	<b>\$90,473</b>	<b>\$165,460</b>	<b>-45.3%</b>	<b>\$747,668</b>	<b>\$1,891,611</b>	<b>-60.5%</b>	
<b>Total Income</b>	<b><u>\$2,995,307</u></b>	<b><u>\$3,172,380</u></b>	<b><u>-5.6%</u></b>	<b><u>\$37,289,958</u></b>	<b><u>\$38,430,653</u></b>	<b><u>-3.0%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Budget to Actual**



**NKWD**  
**Revenue Trending 2009 - Budget To Actual**



■  
 ■



**Expense Report By Division Actual to Actual  
For the Eleven Months ending November 30, 2009**

<b>Division</b>	<b>November 2009</b>	<b>November 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$836,915	\$738,320	13.4%	\$9,507,040	\$9,347,677	1.7%	Higher Electric & Chemical costs
Engineering & Distribution	\$546,281	\$513,217	6.4%	\$5,870,298	\$5,684,311	3.3%	Main Repairs especially 4 36"
Customer Service	\$321,846	\$286,045	12.5%	\$3,404,388	\$3,509,762	-3.0%	
Administration	\$247,877	\$259,108	-4.3%	\$3,112,906	\$3,147,551	-1.1%	
<b>Total O&amp;M</b>	<b><u>\$1,952,919</u></b>	<b><u>\$1,796,690</u></b>	<b><u>8.7%</u></b>	<b><u>\$21,894,632</u></b>	<b><u>\$21,689,301</u></b>	<b><u>0.9%</u></b>	

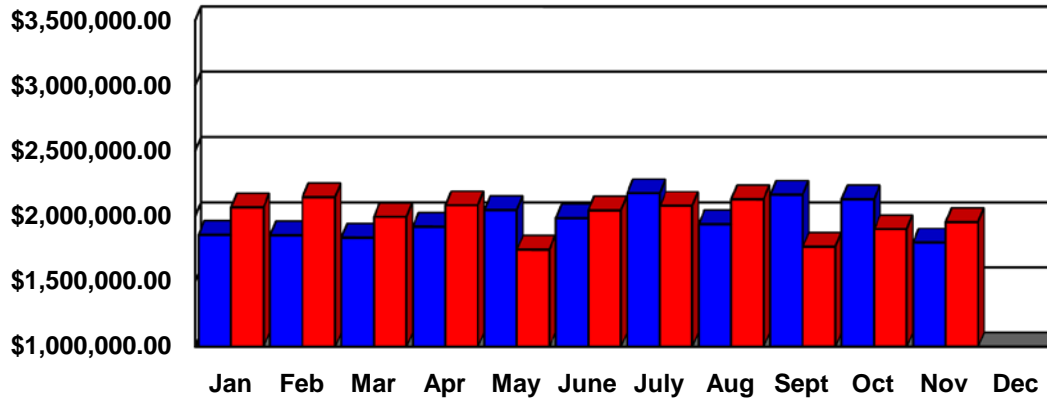


**Expense Report By Account Actual to Actual  
For the Eleven Months ending November 30, 2009**

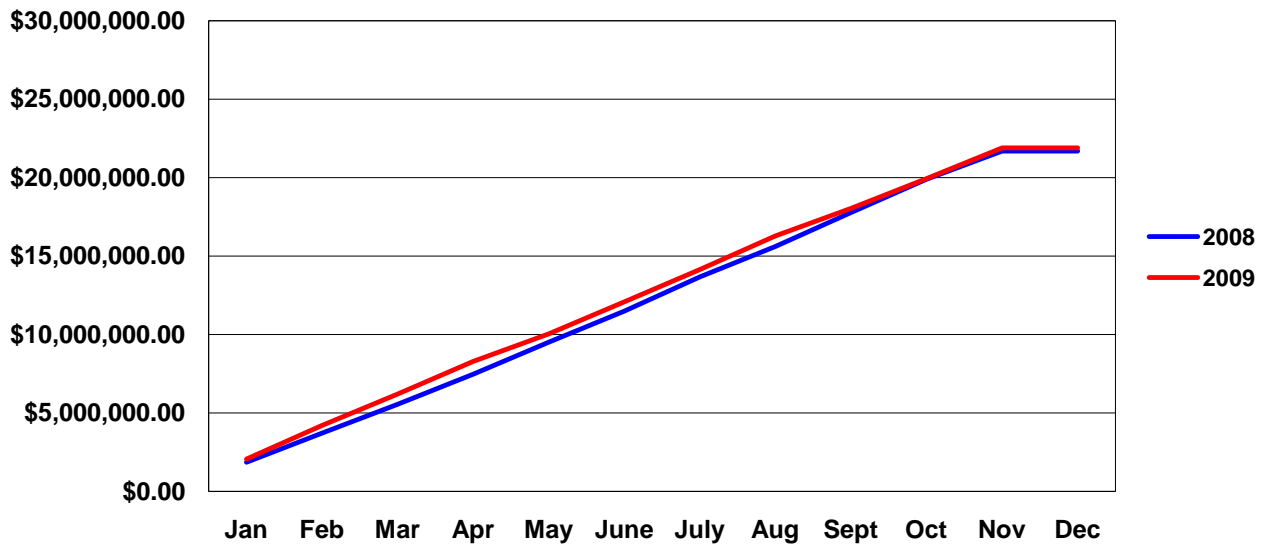
<b>Account</b>	<b>November 2009</b>	<b>November 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$695,692	\$692,431	0.5%	\$7,719,809	\$7,689,495	0.4%	
Employee Pensions & Benefits	\$290,530	\$259,883	11.8%	\$3,176,258	\$3,131,597	1.4%	
Taxes Other Than Income Taxes	\$48,479	\$45,367	6.9%	\$546,957	\$544,241	0.5%	
Purchased Power	\$173,697	\$123,795	40.3%	\$2,333,405	\$2,350,119	-0.7%	
Chemicals	\$104,783	\$74,810	40.1%	\$1,661,855	\$1,433,574	15.9%	Rapid price increase timing of corrosion inhibitor
Materials & Supplies	\$206,207	\$138,018	49.4%	\$1,770,229	\$1,777,447	-0.4%	
Contractual Services	\$248,167	\$316,522	-21.6%	\$3,026,593	\$2,848,489	6.3%	Blowoff charges, sludge, clearwell paint, pump repair
Transportation	\$38,479	\$50,159	-23.3%	\$389,630	\$532,421	-26.8%	Fuel prices lower in 2009
Insurance	\$40,273	\$43,284	-7.0%	\$441,113	\$575,699	-23.4%	Reduction in Insurance premiums
Advertising	\$0	\$0	0.0%	\$19,286	\$18,163	6.2%	
Bad Debt Expense	\$69,113	\$35,177	96.5%	\$552,191	\$551,790	0.1%	
Miscellaneous	\$21,874	\$1,805	1111.9%	\$86,539	\$68,655	26.0%	AMWA Research Foundation
Regulatory Commission Assessment	\$15,625	\$15,439	1.2%	\$170,767	\$167,611	1.9%	
<b>Total O&amp;M Expenses</b>	<b>\$1,952,919</b>	<b>\$1,796,690</b>	<b>8.7%</b>	<b>\$21,894,632</b>	<b>\$21,689,301</b>	<b>0.9%</b>	

### NKWD O&M Monthly Comparison 2009 Actual to Actual

■ Actual 2008  
■ Actual 2009



### NKWD O&M YTD Trending 2009 - Actual to Actual



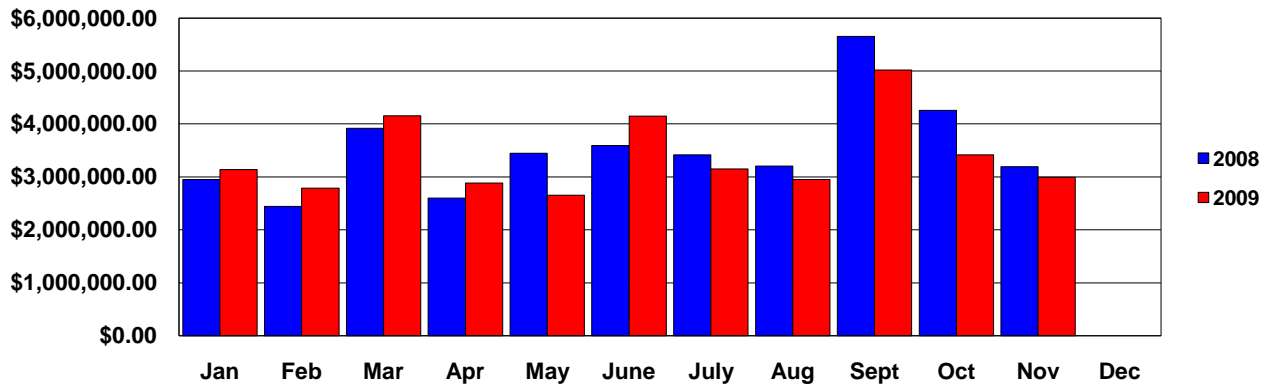




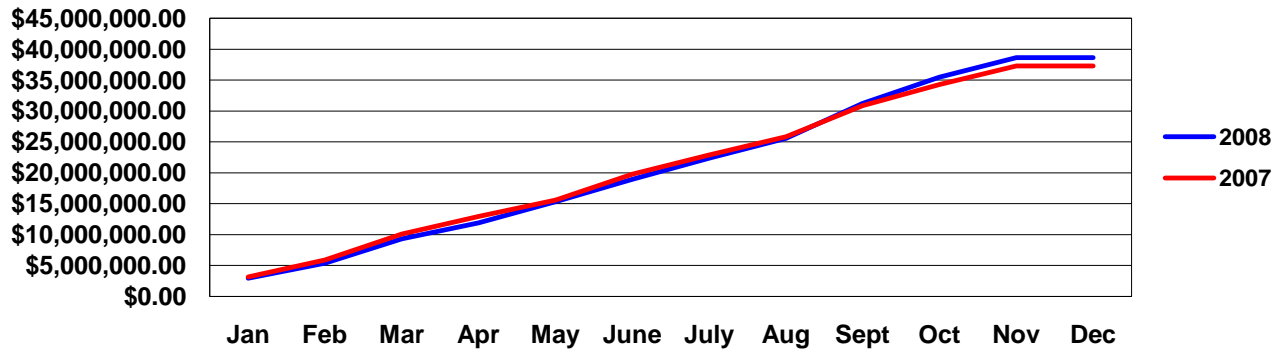
**Income Report Actual to Actual  
For the Eleven Months ending November 30, 2009**

Description	November 2009	November 2008	Variance Over (Under)	YTD 2009	YTD 2008	Variance Over (Under)	Explanation
Water Sales	\$2,738,399	\$2,956,995	-7.4%	\$35,088,890	\$35,180,874	-0.3%	Cool wet year
Forfeited Discounts	\$59,583	\$55,710	7.0%	\$704,497	\$824,170	-14.5%	New penalty procedure
Rents from Water Property	\$86,197	\$39,730	117.0%	\$471,668	\$437,514	7.8%	
Other Water Revenues	\$20,655	\$25,900	-20.3%	\$277,235	\$312,865	-11.4%	Timing of Revenue
<b>Total Operating Revenues</b>	<b>\$2,904,834</b>	<b>\$3,078,335</b>	<b>-5.6%</b>	<b>\$36,542,290</b>	<b>\$36,755,423</b>	<b>-0.6%</b>	
<b>Non Operating Income</b>							
Interest Income	\$79,251	\$98,499	-19.5%	\$590,196	\$1,764,094	-66.5%	Fed Fund rate at historic low, accrual correction
Miscellaneous	\$11,222	\$16,599	-32.4%	\$157,472	\$150,053	4.9%	
<b>Total Non Operating Income</b>	<b>\$90,473</b>	<b>\$115,098</b>	<b>-21.4%</b>	<b>\$747,668</b>	<b>\$1,914,147</b>	<b>-60.9%</b>	
<b>Total Income</b>	<b><u>\$2,995,307</u></b>	<b><u>\$3,193,433</u></b>	<b><u>-6.2%</u></b>	<b><u>\$37,289,958</u></b>	<b><u>\$38,669,570</u></b>	<b><u>-3.6%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Actual to Actual**



**NKWD**  
**Revenue Trending 2009 - Actual to Actual**



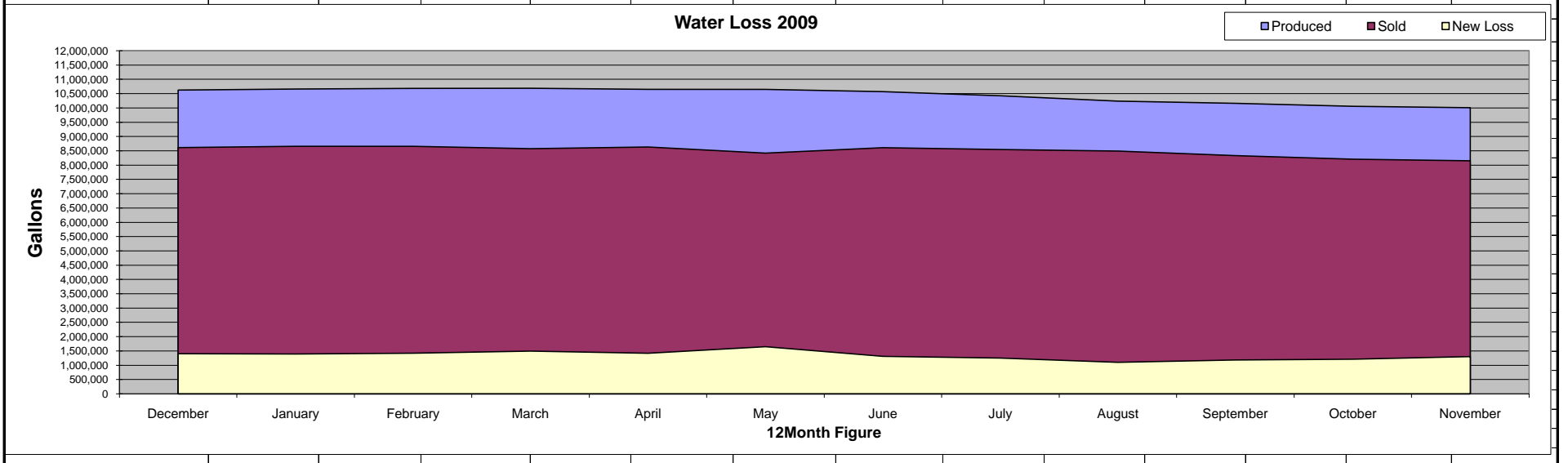
Northern Kentucky Water District							2009
Operational Capital Budget for 2009							
Projected Available Funds for Capital Expenditures:							
		Budget	Transferred	Date			
Cash Balance 1/1/2009 - Operating Capital		\$2,700,000.00	\$500,000.00	1/26/2009			
From Operations		\$3,266,017.00	\$500,000.00	3/1/2009			
Transfer from BCWD/FWD Settlement		\$438,584.00	\$500,000.00	5/26/2009			
Transfer from BAN2001 - Campbell Co Water Tower		\$295,534.56	\$500,000.00	7/23/2009			
Transfer from BOND 2006 for AMR Project Line 884		\$800,000.00	\$630,000.00	9/3/2009			
Transfer from BAN 2007 for AMR Project Line 884		\$800,000.00					
From City of Newport - Reimbursement Project 184-0151		\$191,144.24					
Transfer from BAN 2007 for Lines 222 & 204		\$200,000.00					
Transfer from SRF Loann - AMR PROJECT 184-0513-000		\$2,554,514.22					
Transfer from: Bond 2003, Bond 2004, BAN 2005, Bond 2006							
Transfer from SRF Loann - AMR PROJECT 184-0513-000		\$1,942,102.91					
Total Cash Available		\$13,187,896.93					
Administration Department		\$265,000.00					
HR/Safety/Security/IT Departments		\$324,800.00					
Customer Service Department		\$1,018,412.33					
Distribution Department		\$3,429,421.10					
Engineering Department		\$296,000.00					
Water Q & P Department		\$2,208,343.56					
Total Request		\$7,541,976.99			2,630,000.00		
Net Coverage/Lost		\$5,645,919.94					
Actual YTD Cost							
Funds Remaining							
Funding Source	Future BAN	Project #	Project Cost	Paid in 2009	Prior Paid	Paid YTD	Line #
BAN 2009	- Washington Trace Rd (12Mile Rd to Hwy1996)	184-0114-000	1,776,000.00	3,925.50	2,565.40	\$6,490.90	861
BAN 2009	- Water Work Road WMR	184-0151-000	\$500,000.00	\$4,500.00	\$394,239.34	\$398,739.34	860
	- Hands Pike from Ky 16 to Edwin Drive - ON HOLD 2011	184-0138-000	\$285,000.00		\$4,700.00	\$4,700.00	839
	- Ky16 From Hands Pike to Klette Road - ON HOLD 2011	184-0139-000	\$275,000.00		\$4,700.00	\$4,700.00	840
	- TMTP Tube settler replacement - OH HOLD	184-0444-000	\$210,000.00		\$267.95	\$267.95	824
BAN 2010	- New Water Tank Rossford, Ft. Thomas	184-0446-000	\$976,000.00		\$96,500.37	\$96,500.37	823
BAN 2009	- FTTP Post-Filtration GAC Part I	184-0447-000	\$1,945,034.00	\$1,399,179.39	\$465,580.05	\$1,864,759.44	858
BAN 2010	- FTTP Post-Filtration GAC Part II	184-0447-000	\$9,500,000.00			\$0.00	859
SRF #2	- FTTP Gravity Thickener - Construction	184-0451-000	\$1,200,000.00	\$280,969.14	\$205,625.14	\$486,594.28	853
BAN 2009	- Pump #3 ORPS1	184-0452-000	\$365,000.00	\$54,750.00	\$310,250.00	\$365,000.00	877
BAN 2010	- FTTP Replacement of Filter Media	184-0453-000	\$1,665,000.00	\$480,246.74	\$15,703.34	\$495,950.08	879
BAN 2009	- MPTP GAC & UV Project (Design Only)	184-0456-000	\$1,300,000.00	\$853,483.47	\$50,134.11	\$903,617.58	901
BAN 2010	- MPTP GAC & UV Project (Construction)	184-0456-000	\$29,120,000.00			\$0.00	902
BAN 2009	- TMTP Advantence Treatment & Sedimentation Basns (Design Only)	184-0457-000	\$1,733,000.00	\$473,506.81		\$473,506.81	903
BAN 2010	- TMTP Advantence Treatment & Sedimentation Basns (Construction)	184-0457-000	\$32,760,000.00			\$0.00	904
BAN 2009	- Dudley 1040 Hydraulic Analysis - Pump Replacement	184-0459-000	\$440,550.00	\$12,055.78		\$12,055.78	908
BAN 2009	- Ky547 from Washington St to Nelson Rd (Ripple Creek Phase 5)	184-0146-000	\$970,000.00	\$9,463.23		\$9,463.23	862
BAN 2009	- Licking River Pump Station Improvements	184-0460-000	\$984,750.00	\$32,741.11		\$32,741.11	913
BAN 2010	- FTTP Covers for Sedimentation Basins 1 & 4	184-0461-000	\$60,000.00	\$23,183.02		\$23,183.02	914
KIA, Bond 06	- Radio Read Meters	184-0513-000	\$7,500,000.00	\$5,326,971.62	\$232,537.39	\$5,559,509.01	884
BAN 2009	- St. Agnes Circle	184-0617-000	\$442,000.00	\$305,616.97	\$4,775.00	\$310,391.97	888
BAN 2009	2007 Systematic WMR (Cov Match) Part 2	184-0618-000	\$2,100,000.00			\$0.00	912
BAN 2009	- Rusconi Dr - WMR Independence	184-0623-000	\$172,500.00		\$64,425.60	\$64,425.60	863
BAN 2009	- Ross Ave WMR Ft. Mitchell	184-0624-000	\$168,000.00		\$104,848.28	\$104,848.28	864
BAN 2009	- Miller Ln - WMR Highland Heights	184-0625-000	\$135,000.00		\$84,824.86	\$84,824.86	865
BAN 2009	- Winkler Dr - WMR Highland Heights	184-0626-000	\$72,500.00		\$53,655.80	\$53,655.80	866
BAN 2009	- Hazelwood Dr - WMR Crescent Springs	184-0627-000	\$105,000.00		\$81,967.34	\$81,967.34	867
BAN 2009	- Holaday Lane WMR Lakeside Park	184-0629-000	\$315,000.00	\$17,800.00	\$1,200.00	\$19,000.00	878
BAN 2009	- Caldwell Drive WMR - Elsmere	184-0630-000	\$310,000.00	\$243,754.22		\$243,754.22	905
BAN 2009	- US27 from E Alex Pike to Riley Rd (Ripple Creek Phase 4)	184-0633-000	\$2,210,000.00	\$17,827.27	\$17,615.17	\$35,442.44	870
BAN 2009	- Rosemont Dr & Hilltop Dr. WMR (Park Hills)	184-0635-000	\$186,000.00	\$5,661.89	\$814.04	\$6,475.93	880
BAN 2009	- Oxford Ave WMR (Ft. Mitchell)	184-0636-000	\$136,000.00	\$61,295.31	\$2,544.97	\$63,840.28	881
BAN 2009	- Morgan Court WMR (Park Hills)	184-0637-000	\$93,000.00	\$2,655.75	\$894.25	\$3,550.00	882
BAN 2009	- NKU 12" Relocation Project	184-0638-000	\$70,000.00		\$79,573.50	\$79,573.50	883
BAN 2009	- 2008 Newport Water Main Replacement Project	184-0640-000	\$1,615,000.00	\$652,767.79	\$506,536.98	\$1,159,304.77	885
BAN 2010	- Dudley Discharge Redundancy Improvement Phase 2" 36" Interconnect	184-0643-000	\$1,410,300.00	\$24,211.36	\$5,717.79	\$29,929.15	886
BAN 2009	- Brookwood Drive WMR in Edgewood	184-0644-000	\$125,000.00	\$434.68	\$6,675.33	\$7,110.01	887
BAN 2009	- Breckenridge - Bellevue	184-0651-000	\$26,000.00		\$14,301.00	\$14,301.00	889
BAN 2009	- Newman Ave - Ft Thomas	184-0660-000	\$800,000.00	\$362,053.22		\$362,053.22	900
BAN 2009	- Altamont WMR Covington	184-0662-000	\$700,000.00	\$15,775.69		\$15,775.69	906
BAN 2010	- Stonehouse Road - Old 12mile road project	184-0663-000	\$1,120,000.00	\$37,754.00		\$37,754.00	907
BAN 2009	- Gettysburg, Williamsburg & Allentown WMR - Ft. Mitchell	184-0664-000	\$220,000.00	\$3,735.00		\$3,735.00	915
BAN 2009	- Linden Ave - Southgate	184-0665-000	\$190,000.00	\$1,011.90		\$1,011.90	909
BAN 2009	- Covert Run Pike WMR - Bellevue	184-0666-000	\$140,000.00	\$9,063.83		\$9,063.83	910
BAN 2009	- Manor Lane, Montvale Court, Woodland Place - Ft Thomas WMR	184-0667-000	\$350,000.00	\$247,478.93		\$247,478.93	911
BAN 2009	- Steelman & Linet Drive WMR - Highland Heights	184-0669-000	\$300,000.00	\$8,066.51		\$8,066.51	916
BAN 2010	- Dudley Discharge 36" Redundancy Impro Part 3	184-0676-000	\$160,000.00	\$7,334.65		\$7,334.65	917
BAN 2010	- Weaver Lane WMR - Cold Spring	184-0677-000	\$165,000.00			\$0.00	918
BAN 2009	- Erlanger 2010 WMR	184-0678-000	\$1,200,000.00			\$0.00	919
BAN 2009	- TMTP Valves and Actuators Projects	184-0462-000	\$168,300.00	\$6,300.00		\$6,300.00	920
BAN 2009	- Elsmere 2010 WMR	184-0679-000	\$750,000.00			\$0.00	921
BAN 2009	- Craft Rd & 16" Cross Country WMR in CC	184-0680-000	\$650,000.00			\$0.00	922
BAN 2009	- Newport: Parkview, Harrison, 18th, 19th, and Summer Hill	184-0670-000	\$950,000.00	\$7,328.80		\$7,328.80	923
						-\$2,554,514.22	SRF Loan Draw AMR
						-\$1,600,000.00	From Ban2007/Bond2006
<b>TOTAL</b>			\$111,119,934.00	\$10,992,903.58	\$2,813,173.00	\$9,651,562.36	

Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
<b>Administrative Dept./Finance Dept</b>						
<b>2009</b>						
Software Updates	340-0001-000	\$10,000.00		\$10,000.00	2	
Office Equipment	340-0001-000	\$5,000.00	\$331.69	\$4,668.31	4	7,517
Purchase of Property - Grand Avenue - Latonia	303-0002-000	\$150,000.00	\$8,911.63	\$141,088.37	6	
Contingences - CEO's		\$95,900.00		\$95,900.00	8	
- Trimble 2008 Geoexplorer XT & Software	340-0001-000	\$4,100.00	\$4,076.00	\$24.00	8A	8,462
		<b>\$265,000.00</b>	<b>\$13,319.32</b>	<b>\$251,680.68</b>		
<b>Administration Department Sub-Total</b>		<b>\$265,000.00</b>	<b>\$13,319.32</b>	<b>\$251,680.68</b>		
<b>HR/Security/Safety &amp; IT</b>						
<b>INFO SYSTEMS</b>						
<b>2009</b>						
2009 PC Hardware Replacement Program	340-0001-000	\$100,000.00	\$71,303.27	\$28,696.73	20	See List
2009 PC Unscheduled Requirements (Potential New Employees)	340-0001-000	\$13,000.00	\$2,987.98	\$10,012.02	22	See List
2009 Lighting - Safety	343-0001-000	\$2,000.00		\$2,000.00	22A	
2009 Windows Server 2008 Software (2)	340-0001-000	\$1,100.00	\$536.00	\$564.00	24	
2009 Scanner (to replace Fujitsu)	340-0001-000	\$18,850.00	\$16,247.00	\$2,603.00	26	8,415
2009 Sony 42" LCD TV	340-0001-000	\$1,150.00	\$1,136.42	\$13.58	26A	8,452
2009 Server & SQL license for Web Report Software	340-0001-000	\$12,000.00	\$10,937.05	\$1,062.95	28	8436,8438,8469
2009 FrankeNAS Continuous Data Protection Storage System	340-0001-000	\$20,000.00		\$20,000.00	30	
2009 Idealstore CDP Software	340-0001-000	\$10,000.00	\$9,948.81	\$51.19	32	
2009 Design Jet Plotters --- Engineering/IT	340-0001-000	\$6,500.00	\$6,222.25	\$277.75	34	8,408
2009 UPS (3) for Server Room	340-0001-000	\$4,000.00		\$4,000.00	38	
2009 VNC License	340-0001-000	\$1,500.00		\$1,500.00	40	
2009 ArcPad Software (GIS software for handhelds)	340-0001-000	\$1,500.00	\$1,795.68	-\$295.68	42	8,455
2009 Visual Asset Management Software (tracking IT Assets)	340-0001-000	\$2,000.00	\$1,798.80	\$201.20	44	8,432
2009 Fire Alarm Replacement @ ORPPS 1 & 2	340-0001-000	\$15,000.00	\$9,613.34	\$5,386.66	46	
2009 Digital Camera (Eng)	340-0001-000	\$200.00		\$200.00	48	
2009 Visioneer Scanner (Eng)	340-0001-000	\$1,000.00		\$1,000.00	50	
09-29 Convert to ESRI GeoDatabase (AMP) Priority (Original 217,500) (2010 Must	340-0001-000	\$115,000.00	\$30,884.87	\$84,115.13	56	See List
<b>HR/Security/Safety/ IT Department Sub-total</b>		<b>\$324,800.00</b>	<b>\$132,526.60</b>	<b>\$161,388.53</b>		
<b>CUSTOMER SERVICE</b>						
<b>Billing</b>						
<b>2008</b>						
2007 Harris eCare Web-Based Account View / Payment	340-0001-000	\$5,000.00		\$5,000.00	07-60	
2007 Software Update Package to CIS ( Version III )	340-0001-000	\$60,000.00		\$60,000.00	07-64	
2008 Relocate Dropbox Aqua		\$1,000.00		\$1,000.00	70	
<b>2009</b>						
2009 Awning over side employee entrance door	184-0305-000	\$1,000.00		\$1,000.00	72	
2009 New Garage Door Bottling smaller door	184-0305-000	\$15,000.00		\$15,000.00	74	
2009 4 Additional Work Stations (walls, desks, chairs)	184-0305-000	\$25,000.00		\$25,000.00	76	
2009 Wall demolition & construction	184-0305-000	\$10,000.00		\$10,000.00	78	
<b>Billing Sub-Total</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>Total Billing</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
<b>CS - Field Services</b>						
<b>2008</b>						
2008 Route Smart Software - Monthly Billing Capability	340-0001-000	\$100,000.00		\$100,000.00	08-55	
<b>2009</b>						
2009 Trimble Handhelds	340-0001-000	\$25,000.00	\$14,500.00	\$10,500.00	80	
2009 Laptop GPS / mCare	340-0001-000	\$45,000.00		\$45,000.00	82	
2009 Handheld Orion Collection Units (4)	340-0001-000	\$22,000.00	\$22,000.00	\$0.00	84	7466-7467-7468-7469-7470
2009 ???		\$22,000.00		\$22,000.00	86	
<b>Sub-Total 2007</b>		<b>\$214,000.00</b>	<b>\$36,500.00</b>	<b>\$177,500.00</b>		
<b>CS - Field Services &amp; Flushing Sub-Total</b>		<b>\$214,000.00</b>	<b>\$36,500.00</b>	<b>\$177,500.00</b>		
<b>Meter Shop</b>						
<b>2008</b>						
2006 AMR Develop/Project	334-0001-000	\$17,312.33	\$0.00	\$17,312.33	06-123	
2008 Water Meters All Sizes (400,000 orig 220,000 actual)	152-0000-000	\$180,000.00	\$0.00	\$180,000.00	08-65	
2008 New Meter Pit @ Riley School	333-0001-000	\$35,000.00	\$1,594.59	\$33,405.41	90	7,460
<b>2009</b>						
2009 Meter Pit Childrens Home	333-0001-000	\$35,000.00		\$35,000.00	92	
2009 Replacement Meters all sizes	152-0000-000	\$400,000.00	\$370,213.26	\$29,786.74	94	
2009 4 Portable Radios& 2 Headphones	346-0001-000	\$3,000.00	\$2,480.00	\$520.00	96	7471,72,73,74,75,76
2009 Locators		\$2,000.00		\$2,000.00	98	
2009 Coin Accepters Water Haulers (TMTP)		\$7,500.00		\$7,500.00	100	
6/11/2020 FH Meter 8"	333-0001-000	\$7,600.00		\$7,600.00	102	
<b>Meter Shop Sub-Total</b>		<b>\$687,412.33</b>	<b>\$374,287.85</b>	<b>\$313,124.48</b>		
<b>Customer Service Department Sub-Total</b>		<b>\$1,018,412.33</b>	<b>\$410,787.85</b>	<b>\$607,624.48</b>		
<b>DISTRIBUTION</b>						

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>Mainline Improvement</b>						
	<b>2008</b>						
2008	3 Mile Road & Gibson Road WME Wilder (50' Rule)	184-0609	\$442,547.00	\$444,846.27	-\$2,299.27	07-105	
2008	Water Fill Station @ Piner - Ky.14 & 17	184-0510	\$9,770.32	\$10,492.78	-\$722.46	08-75	
	<b>2009</b>						
2009	50' Extension Fund		\$20,000.00	\$2,269.76	\$17,730.24	110	
2009	City Street Projects		\$12,000.00		\$12,000.00	120	
7/2/2009	- S. Ft Thomas Ave - Meter Move Outs	184-0668-000	\$13,000.00	\$8,030.00	\$4,970.00	120A	
	<b>Mainline Improvement Sub-Total</b>		<b>\$497,317.32</b>	<b>\$465,638.81</b>	<b>\$31,678.51</b>		
	<b>2008</b>						
2008	Engineering Service for KDOT Projects (Upcoming)						
5/15/2008	Un-allocated						
5/15/2008	KDOT - Ky-16 (Taylor Mill Road) Phase I (Budget \$91,695)	184-0234	\$65,470.00	\$28,742.50	\$36,727.50	08-81B	
2008	KDOT - Ky-16 (Taylor Mill Road) Phase II (Budget \$70,015)	184-0235	\$53,149.00		\$53,149.00	08-81C	
2005	KDOT - Industrial Road WMR	184-0239	\$20,000.00		\$20,000.00	08-83	
2008	KDOT - 12th Street Project (Budget \$41,330)	184-0224	\$17,870.00	\$3,400.00	\$14,470.00	05-170A	
2009	3 Mile Road and Gibson Road WM Extension - Wilder	184-0609	\$99,452.00		\$99,452.00		
	<b>2009</b>						
2009	Engineering Service for KDOT Projects (Upcoming)						
2009	Un-allocated KDOT		\$50,000.00		\$50,000.00	130	
	<b>KDOT Engineering Work Sub-Total</b>		<b>\$305,941.00</b>	<b>\$32,142.50</b>	<b>\$273,798.50</b>		
	<b>Water Main Replacement Program</b>						
	<b>Unobligated Water Main Replacement Fund</b>						
	<b>2008</b>						
2008	- West Pike Street WMR	184-0642	\$267,128.42	\$370,127.35	-\$102,998.93	08-91A	
2008	- Locust & Silver Ave WMR - Dayton	184-0645	\$0.00	\$0.00	\$0.00	08-91B	
2008	- Lawrence Drive WMR - Ft. Mitchell	184-0646	\$38,749.80	\$33,427.50	\$5,322.30	08-91C	
2008	- Decoursey Pike WMR - Covington	184-0652	\$415,000.00		\$415,000.00	08-91E	
	- Madison Ave - WMR Between 11th & 12th streets - Covington	184-0649	\$104,000.00	\$5,563.98	\$98,436.02	08-91F	
11/10/2008	- Nordman Drive & Overlook WMP	184-0658	\$135,000.00	\$95,678.36	\$39,321.64	08-91G	
11/13/2008	- S Main Ave/Savoy, Highland Heights WMR	184-0659	\$240,000.00	\$163,430.18	\$76,569.82	08-91H	
11/13/2008	- Van Voast & Popular WMR	184-0650	\$30,000.00	\$3,840.00	\$26,160.00	08-91I	
	<b>2009</b>						
2009	2009 Mainline Replacement Program - Un-Assigned City Coordinated		\$168,128.87		\$168,128.87	140	
8/10/2009	- Steelman & Linet Ave, Highland Heights - WMR	184-0669	\$300,000.00		\$300,000.00	140A	
9/15/2009	- Johns Hill Road WMR	184-0674	\$9,871.13	\$3,272.40	\$6,598.73	140C	
8/11/2009	- Woodfill Ave WMR, Ft Thomas	184-0675	\$22,000.00		\$22,000.00	140B	
	Transfer: Bond 2003, Bond 2004, BAN 2005, Bond 2006					141	
	<b>Water Main Replacement Sub-Total</b>		<b>\$1,729,878.22</b>	<b>\$675,339.77</b>	<b>\$1,054,538.45</b>		
	<b>2009</b>						
	<b>Distribution Equipment</b>						
2008	Crew Truck 267	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-119	7,495
2008	Crew Truck 263	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-123	7,478
2009	Digital Correlator System		\$45,000.00		\$45,000.00	08-117	
2009	Salt Spreader and Plow	343-0001-000	\$10,000.00	\$7,500.00	\$2,500.00	142	7458, 7459
2009	(4) Post Drive on Lift w/Rolling Jacks - Replacement & Safety Issue	341-0001-000	\$17,000.00	\$16,668.00	\$332.00	144	7,477
2009	Skid Steer (Bobcat) - Replacement		\$40,000.00		\$40,000.00	146	
2009	(7) Free Standing Work Lights - Replacement	343-0001-000	\$4,000.00	\$3,847.14	\$152.86	148	7513-7514-751-7516
2009	Line Locator (Tracer) Replacement	343-0001-000	\$3,000.00	\$5,216.86	-\$2,216.86	150	7506 & 7507
2009	Light Stand - Large Breaks	343-0001-000	\$10,000.00	\$9,929.93	\$70.07	152	7497, 7498, 7499, 7527
2009	(4) 16" Quickie Saws - Replacements	343-0001-000	\$4,000.00	\$4,159.76	-\$159.76	154	7479-7480-7481-7482
2009	(5) 2" Pumps - Replacements	343-0001-000	\$2,000.00	\$1,708.25	\$291.75	156	7490,91,92,93,94
2009	(6) Air Spades	343-0001-000	\$3,000.00	\$2,830.00	\$170.00	158	7519-7520-7521-7522
2009	(3) Blow Devices - (Hydroguard)	343-0001-000	\$10,000.00	\$10,500.00	-\$500.00	160	7501-7502-7503-7504-7505
2009	Mig Welder - Replacement	343-0001-000	\$2,500.00	\$2,025.07	\$474.93	162	7,518
2009	Hammer Drill	343-0001-000	\$750.00		\$750.00	164	
2009	(7) 1" Pumps - Replacements	343-0001-000	\$3,000.00	\$2,075.15	\$924.85	166	7483,84,85,86,87,88,89
2009	(5) Locators - Metal Detectors	343-0001-000	\$4,000.00	\$3,473.15	\$526.85	168	7666,67,68,69,70
2009	Piercing Tool (Mole)	343-0001-000	\$3,000.00	\$3,222.40	-\$222.40	170	7,673
2009	(3) 3/4"- 1" Tapping Machines - Replacements	345-0001-000	\$4,500.00	\$2,119.06	\$2,380.94	172	7524, 7508
2009	Pickup 3/4 Tom (Replaces 246) Rocky	341-0001-000	\$25,000.00		\$25,000.00	174	
2009	Pickup Small 4x4 (Replaces 201) Don G	341-0001-000	\$20,000.00		\$20,000.00	176	
2009	Crew Truck (Replaces 255) T Messmer	341-0001-000	\$65,000.00		\$65,000.00	178	
2009	Pickup 3/4 Tom (Replaces 247) J Miller	341-0001-000	\$25,000.00		\$25,000.00	180	
2009	Backhoe (Replaces JD 510 C)	341-0001-000	\$70,000.00		\$70,000.00	182	
2009	Skid Steer (Replaces Peugeot ST)	341-0001-000	\$40,000.00		\$40,000.00	184	
2/9/2009	Souther Campbell Co. Water Tower	184-0416-000	\$295,534.56	\$1,335.75	\$294,198.81	185	
	Capitalized Labor - Service Lines		\$60,000.00		\$60,000.00	186	
	<b>Distribution Equipment Sub-Total</b>		<b>\$896,284.56</b>	<b>\$195,766.52</b>	<b>\$700,518.04</b>		
	<b>ENGINEERING</b>						
	<b>Capital Purchases</b>						
	<b>2008</b>						
2009	Asset Mgt Plan Update Phase II	162-0007-000	\$50,000.00	\$4,745.23	\$45,254.77	07-196	
	<b>2009</b>						
2009	Pipe Locator - Metrotech 9860	340-0001-000	\$6,000.00	\$4,320.76	\$1,679.24	190	7524, 7525, 7526
2009	Capitalized Labor - 2009 184 Projects		\$240,000.00		\$240,000.00	192	

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>Engineering Sub-Total</b>		<b>\$296,000.00</b>	<b>\$9,065.99</b>	<b>\$286,934.01</b>		
	<b>Distribution/Engineering Department Total</b>		<b>\$3,725,421.10</b>	<b>\$1,377,953.59</b>	<b>\$2,347,467.51</b>		
	<b>Water Quality &amp; Production Operations</b>						
	<b>2009</b>						
	2009 Replacement of operator's WQ analyzers	344-0001-000	\$10,000.00	\$9,035.95	\$964.05	200	
7/16/2009	Ball Valve for Pump #4 TMPS From 2008 OCB Budget	311-0003-000	\$32,200.00		\$32,200.00	08-183	
2009	2 SCADA view nodes	320-0001-000	\$12,000.00	\$12,101.95	-\$101.95	202	
2009	Sludge Polymer makeup system	184-0455-000	\$145,000.00	\$122,426.89	\$22,573.11	08-161 or 204	
2009	Pickup 4x4 (small) (Replaces 414 S-10)	341-0001-000	\$20,000.00		\$20,000.00	206	
2009	Pickup (small) (Replaces 405 S-10)	341-0001-000	\$20,000.00		\$20,000.00	208	
	<b>Water Quality &amp; Production Sub-total</b>		<b>\$239,200.00</b>	<b>\$143,564.79</b>	<b>\$95,635.21</b>		
	<b>LABORATORY</b>						
	<b>2009</b>						
2009	Water jacketed incubator & Sealer	344-0001-000	\$9,000.00	\$7,683.67	\$1,316.33	210	7436 & 7576
	<b>Laboratory Sub-Total</b>		<b>\$9,000.00</b>	<b>\$7,683.67</b>	<b>\$1,316.33</b>		
	<b>MAINTENANCE</b>						
	<b>2009</b>						
2008	Pump Control Valve	311-0003-000	\$37,000.00	\$32,179.00	\$4,821.00	08-183	
2009	Roof replacement at FTTP	304-0004-000	\$220,000.00	\$124,263.67	\$95,736.33	220	
2009	Trailer Mounted Protatable generator :: See Note 1	184-0454-000	\$255,000.00	\$222,282.63	\$32,717.37	222	7415,
2009	Valves for ORPS 2 and TMTP	304-0003-000	\$90,000.00	\$2,885.00	\$87,115.00	224	
2009	Diversion line TMTP - Cancelled 9-10-2009 Per BJ		\$0.00		\$0.00	226	
2009	Replace security camera systems at FTTP , LRPS	320-0001-000	\$20,000.00	\$19,527.57	\$472.43	228	
2009	Replace fire alarm panels	320-0001-000	\$20,000.00	\$15,924.26	\$4,075.74	230	
2009	Replace HMI and distribution SCADA panel	339-0001-000	\$95,000.00	\$94,667.02	\$332.98	232	See List
2009	Replace flow meters at Bromley, Dudley, WQ analyzers at FTTP and TMTP	320-0001-000	\$45,000.00	\$43,348.72	\$1,651.28	234	
2009	Replace vehicle 407	341-0001-000	\$25,000.00		\$25,000.00	236	
2009	Utility vehicle	341-0001-000	\$10,000.00	\$10,036.24	-\$36.24	238	7,415
2009	HVAC repair at lab	304-0004-000	\$75,000.00	\$33,727.36	\$41,272.64	240	
2009	Replace hypo pumps at Bristow, Bromley and West Covington	320-0001-000	\$5,000.00	\$3,937.00	\$1,063.00	242	7346 & 7500
2009	Dudley vortex suppressor and soft start transformer (AMP)	311-0003-000	\$70,000.00	\$16,627.95	\$53,372.05	244	
2009	Vibration analysis equipment	311-0001-000	\$25,000.00	\$229.42	\$24,770.58	246	
2009	Tank Painting and Inspections (AMP)		\$665,000.00		\$665,000.00	248	
2008	South Campbell County Water Tower	184-0416-000	\$295,534.56	\$304,422.47	-\$8,887.91	08-185	
3/9/2009	115V Rotomold Cabinet Autosampler	320-0001-000	\$5,609.00	\$5,609.00	\$0.00	250	7,395
8/20/2009	Golf Cart - Yamaha USED	339-0001-000	\$2,000.00	\$2,000.00	\$0.00	252	7,435
	<b>Maintenance Sub-Total</b>		<b>\$1,960,143.56</b>	<b>\$931,667.31</b>	<b>\$1,028,476.25</b>		
	<b>Water Quality &amp; Production Department Sub-Total</b>		<b>\$2,208,343.56</b>	<b>\$1,082,915.77</b>	<b>\$1,125,427.79</b>		
	<b>TOTAL of Departments</b>		<b>\$7,541,976.99</b>	<b>\$3,017,503.13</b>	<b>\$4,493,588.99</b>		

NKWD November 30, 2009 Water Loss Summary													November 2009
	2007	2007	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008
	November	December	January	February	March	April	May	June	July	August	September	October	November
Produced 000's	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934
Purchased 000's													
	11,352,673	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934
Sold 000's	8,766,570	9,237,650	9,273,982	9,289,383	9,264,175	9,264,175	9,498,223	9,218,903	9,145,550	9,097,042	9,157,720	9,110,265	9,029,462
Loss 000'	2,586,103	2,111,164	2,105,486	2,052,374	2,028,535	2,016,397	1,588,386	1,708,818	1,789,366	1,664,851	1,454,732	1,472,828	1,563,472
% of Water Loss	22.8%	18.6%	18.5%	18.1%	18.0%	17.9%	14.3%	15.6%	16.4%	15.5%	13.7%	13.9%	14.8%
% of Water Sold	77.2%	81.4%	81.5%	81.9%	82.0%	82.1%	85.7%	84.4%	83.6%	84.5%	86.3%	86.1%	85.2%
Accounted For Loss 000's	740,407.9	761,417.2	755,261.0	752,595.0	752,117.3	688,738.6	658,559.0	640,267.7	618,569.5	597,559.0	573,112.4	573,112.4	543,812.0
Adjusted Loss 000's	1,845,695.1	1,349,746.4	1,350,224.7	1,299,779.0	1,276,417.7	1,327,658.4	929,827.1	1,068,550.3	1,170,796.4	1,067,292.4	881,619.6	899,715.6	1,019,660.2
% of Water Loss	16.26%	11.89%	11.87%	11.46%	11.30%	11.77%	8.39%	9.78%	10.71%	9.92%	8.31%	8.50%	9.63%
	2008	2008	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009
	November	December	January	February	March	April	May	June	July	August	September	October	November
	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	10,569,390	10,424,600	10,237,771	10,160,822	10,056,953	10,007,474
<b>TOTAL</b>	10,592,934	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	10,569,390	10,424,600	10,237,771	10,160,822	10,056,953	10,007,474
Sold 000's	9,029,462	8,612,086	8,657,500	8,657,044	8,574,358	8,633,484	8,418,689	8,609,267	8,544,974	8,491,106	8,332,127	8,206,609	8,150,595
Loss 000's	1,563,472	2,012,212	2,002,973	2,025,717	2,113,378	2,016,355	2,229,640	1,960,123	1,879,626	1,746,665	1,828,695	1,850,344	1,856,880
% of Water Loss	14.8%	18.9%	18.8%	19.0%	19.8%	18.9%	20.9%	18.5%	18.0%	17.1%	18.0%	18.4%	18.6%
% of Water Sold	85.2%	81.1%	81.2%	81.0%	80.2%	81.1%	79.1%	81.5%	82.0%	82.9%	82.0%	81.6%	81.4%
Accounted For Loss 000's	543,812.0	609,191.0	610,320.3	605,200.8	618,762.2	597,888.3	581,257.1	649,334.5	629,205.6	645,055.6	644,943.5	639,687.0	554,685.1
Adjusted Loss 000's	1,019,660.2	1,403,020.9	1,392,652.8	1,420,516.5	1,494,615.8	1,418,466.2	1,648,382.5	1,310,788.6	1,250,420.6	1,101,609.8	1,183,751.3	1,210,656.9	1,302,194.4
% of Water Loss	9.63%	13.21%	13.06%	13.30%	13.98%	13.32%	15.48%	12.40%	11.99%	10.76%	11.65%	12.04%	13.01%





January Board Meeting					
December 2009 Preliminary Results					
Financial Statement Snapshot					
Current Period Totals					
Section 1	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$5,849,865	\$4,686,022	\$3,283,429	-19.90%	42.72%
Total O&M	\$2,343,834	\$2,169,578	\$2,268,575	-7.43%	-4.36%
YTD Period Totals					
Section 2	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$44,921,472	\$42,378,019	\$42,116,121	-5.66%	0.62%
Total O&M	\$24,033,135	\$24,064,210	\$23,924,832	0.13%	0.58%
Detail					
Detailed Revenues Current					
Current Period					
Section 3	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$5,229,893	\$4,388,358	\$2,944,100	-16.09%	49.06%
Forfeited Discounts	\$82,466	\$60,652	\$66,300	-26.45%	-8.52%
Rents Water Property	\$54,875	\$48,919	\$40,000	-10.85%	22.30%
Other Water Revenue	\$67,295	\$31,910	\$31,020	-52.58%	2.87%
Interest Income	\$348,752	\$80,806	\$159,371	-76.83%	-49.30%
Miscellaneous	\$30,035	\$38,828	\$6,089	29.28%	537.67%
Transfer Boone Florence	\$36,549	\$36,549	\$36,549	0.00%	0.00%
<b>Total Revenues Current</b>	<b>\$5,849,865</b>	<b>\$4,686,022</b>	<b>\$3,283,429</b>	<b>-19.90%</b>	<b>42.72%</b>
YTD					
Detailed Revenues YTD					
Section 4	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$40,410,767	\$39,477,248	\$37,890,918	-2.31%	4.19%
Forfeited Discounts	\$906,636	\$765,149	\$862,201	-15.61%	-11.26%
Rents Water Property	\$492,389	\$520,587	\$495,000	5.73%	5.17%
Other Water Revenue	\$380,160	\$309,145	\$372,343	-18.68%	-16.97%
Interest Income	\$2,112,845	\$671,002	\$1,936,344	-68.24%	-65.35%
Miscellaneous	\$180,087	\$196,300	\$120,727	9.00%	62.60%
Transfer Boone Florence	\$438,588	\$438,588	\$438,588	0.00%	0.00%
<b>Total Revenues YTD</b>	<b>\$44,921,472</b>	<b>\$42,378,019</b>	<b>\$42,116,121</b>	<b>-5.66%</b>	<b>0.62%</b>





January Board Meeting

December 2009 Preliminary 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	\$800,185	\$754,249	\$825,664	-5.74%	-8.65%
Employee Pensions & Benefits	\$299,768	\$315,345	\$368,524	5.20%	-14.43%
Taxes Other	\$56,134	\$56,423	\$62,676	0.51%	-9.98%
Purchased Power	\$247,328	\$185,924	\$180,217	-24.83%	3.17%
Chemicals	\$209,234	\$179,089	\$173,731	-14.41%	3.08%
Materials & Supplies	\$166,183	\$130,889	\$163,890	-21.24%	-20.14%
Contractual Services	\$379,657	\$323,970	\$326,994	-14.67%	-0.92%
Transportation	\$51,889	\$68,346	\$49,852	31.72%	37.10%
Insurance	\$47,925	\$40,714	\$48,016	-15.05%	-15.21%
Advertising	\$254	\$64	\$186	-74.80%	-65.59%
Bad Debt Expense	\$50,981	\$96,868	\$46,518	90.01%	108.24%
Miscellaneous	\$18,857	\$2,072	\$6,906	-89.01%	-70.00%
Regulatory Commission	\$15,439	\$15,625	\$15,401	1.20%	1.45%
<b>Total O&amp;M Expenses Current</b>	<b>\$2,343,834</b>	<b>\$2,169,578</b>	<b>\$2,268,575</b>	<b>-7.43%</b>	<b>-4.36%</b>

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

**Detail  
YTD**

	2008	2009	2009 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$8,489,681	\$8,474,058	\$8,652,250	-0.18%	-2.06%
Employee Pensions & Benefits	\$3,431,364	\$3,491,603	\$3,815,305	1.76%	-8.48%
Taxes Other	\$600,375	\$603,380	\$679,912	0.50%	-11.26%
Purchased Power	\$2,597,447	\$2,519,329	\$2,304,500	-3.01%	9.32%
Chemicals	\$1,642,807	\$1,840,943	\$1,433,000	12.06%	28.47%
Materials & Supplies	\$1,943,629	\$1,901,118	\$1,948,942	-2.19%	-2.45%
Contractual Services	\$3,228,145	\$3,351,313	\$3,091,995	3.82%	8.39%
Transportation	\$584,310	\$457,226	\$554,327	-21.75%	-17.52%
Insurance	\$623,624	\$481,827	\$649,701	-22.74%	-25.84%
Advertising	\$18,417	\$19,350	\$13,500	5.07%	43.33%
Bad Debt Expense	\$602,772	\$649,060	\$550,000	7.68%	18.01%
Miscellaneous	\$87,512	\$88,611	\$48,900	1.26%	81.21%
Regulatory Commission	\$183,052	\$186,392	\$182,500	1.82%	2.13%
<b>Total O&amp;M Expenses YTD</b>	<b>\$24,033,135</b>	<b>\$24,064,210</b>	<b>\$23,924,832</b>	<b>0.13%</b>	<b>0.58%</b>



January Board Meeting  
December 2009 Preliminary Results

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

	YTD 2009	2009 Annual Budget
Total Income	\$42,378,019	\$42,116,117
Total O&M	\$24,064,210	\$23,924,832
Transfer to Debt Service	\$14,664,000	\$14,925,268
Available for Operating Capital	\$3,649,809	\$3,266,017

**Debt Service Coverage Section 10**

	Projected YTD 2009	2009 Annual Budget
Coverage Ratio Estimated	1.29	1.21



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

<b>Assets</b>	<b>2009</b>	<b>2008</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$12,904,183	\$11,509,211
Accrued Interest Receivable	\$33,454	\$0
Accounts Receivable Customers	\$4,734,125	\$5,328,898
Accounts Receivable Unbilled Customers	\$4,700,000	\$4,700,000
Accounts Receivable Other	\$41,056	\$127,204
Assessments Receivable	\$82,711	\$82,711
 Inventory Supplies for New Installation and Maintenance, at Cost	 \$1,034,716	 \$1,268,952
 Prepaid Expenses	 <u>\$150,269</u>	 <u>\$896,285</u>
 <b>Total Current Assets</b>	 <b>\$23,680,514</b>	 <b>\$23,913,261</b>
<b>Restricted Assets</b>		
Bond Proceeds Fund	\$26,846,320	\$14,692,718
Debt Service Reserve Account	\$16,664,388	\$13,748,271
Debt Service Account	\$10,062,330	\$9,885,153
Improvement, Repair, & Replacement	\$11,310,713	\$2,612,396
Boone/Florence Settlement Account	<u>\$1,997,887</u>	<u>\$2,426,639</u>
 <b>Total Restricted Assets</b>	 <b>\$66,881,638</b>	 <b>\$43,365,177</b>
<b>Non Current Assets</b>		
Miscellaneous Deferred Charges	\$8,595,544	\$9,026,931
<b>Capital Assets:</b>		
Land, System, Buildings, and Equipment	\$291,670,819	\$289,419,622
Construction in Progress	\$59,712,132	\$39,560,260
 Total Capital Assets before Accumulated Depreciation	 \$351,382,951	 \$328,979,882
Less: Accumulated Depreciation	<u>(\$77,241,912)</u>	<u>(\$69,391,200)</u>
 Capital Assets Net of Accumulated Depreciation	 \$274,141,039	 \$259,588,682
 <b>Total Noncurrent Assets</b>	 <b><u>\$282,736,583</u></b>	 <b><u>\$268,615,613</u></b>
 <b>Total Assets</b>	 <b><u>\$373,298,735</u></b>	 <b><u>\$335,894,051</u></b>



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

<b>Liabilities and Retained Earnings</b>	<b>2009</b>	<b>2008</b>
<b>Current Liabilities</b>		
Current Portion of Long Term Debt	\$6,778,381	\$33,243,548
Accounts Payable	\$1,804,990	\$2,024,001
Accrued Payroll & Liabilities	\$347,301	\$148,037
Other Accrued Liabilities	<u>\$189,685</u>	<u>\$221,493</u>
<b>Total Current Liabilities</b>	<b>\$9,120,357</b>	<b>\$35,637,079</b>
<b>Current Liabilities From Restricted Assets</b>		
Accounts Payable	\$2,744,227	\$1,966,782
Accrued Interest Payable	<u>\$3,581,678</u>	<u>\$3,181,843</u>
<b>Total Current Liabilities From Restricted Assets</b>	<b>\$6,325,905</b>	<b>\$5,148,625</b>
<b>Long Term Debt</b>		
Long Term Portion of Bonded Indebtedness	\$191,420,960	\$159,994,487
Bond Anticipation Notes Payable	\$29,160,000	\$0
Note Payable-Taylor Mill Purchase	\$1,275,000	\$1,450,000
Deferred Note Payable	<u>\$100,000</u>	<u>\$100,000</u>
<b>Total Long Term Debt</b>	<b>\$221,955,960</b>	<b>\$161,544,487</b>
<b>Total Liabilities</b>	<b>\$237,402,222</b>	<b>\$202,330,191</b>
<b>Retained Earnings</b>	<b><u>\$135,896,513</u></b>	<b><u>\$133,563,860</u></b>
<b>Total Liabilites and Retained Earnings</b>	<b><u>\$373,298,735</u></b>	<b><u>\$335,894,051</u></b>



**Income and Expense Report Summary  
For the Twelve Months ending December 31, 2009**

<b>Current Period</b>	<b>December 2009</b>	<b>December 2008</b>	<b>December Budget</b>	<b>Variance Over (Under) %</b>
Total Income	\$4,686,022	\$5,849,865	\$3,283,429	42.7%
Total O&M Expenses	\$2,169,578	\$2,343,834	\$2,268,575	-4.4%
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%
Available for Transfer to Operating Capital	\$1,294,444	\$2,284,031	(\$207,368)	-724.2%

<b>Year to Date</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>YTD Budget</b>	<b>Variance Over (Under) %</b>	<b>2009 Annual Budget</b>
Total Income	\$42,378,019	\$44,921,472	\$42,116,121	0.6%	\$42,116,117
Total O&M Expenses	\$24,064,210	\$24,033,135	\$23,924,832	0.6%	\$23,924,832
Transfer to Debt Service	\$14,664,000	\$14,664,000	\$14,666,664	0.0%	\$14,925,268
Available for Transfer to Operating Capital	\$3,649,809	\$6,224,337	\$3,524,625	3.6%	\$3,266,017



**Income and Expenses Report-Detail**  
For the Twelve Months ending December 31, 2009

	December 2009	December 2008	December Budget	Variance Over (Under)	YTD 2009	YTD 2008	YTD Budget	Variance Over (Under)
<b>Operating Income</b>								
Water Sales	\$4,388,358	\$5,229,893	\$2,944,100	49.1%	\$39,477,248	\$40,410,767	\$37,890,918	4.2%
Forfeited Discounts	\$60,652	\$82,466	\$66,300	-8.5%	\$765,149	\$906,636	\$862,201	-11.3%
Rents from Water Property	\$48,919	\$54,875	\$40,000	22.3%	\$520,587	\$492,389	\$495,000	5.2%
Other Water Revenues	\$31,910	\$67,295	\$31,020	2.9%	\$309,145	\$380,160	\$372,343	-17.0%
<b>Total Operating Income</b>	<b>\$4,529,839</b>	<b>\$5,434,529</b>	<b>\$3,081,420</b>	<b>47.0%</b>	<b>\$41,072,129</b>	<b>\$42,189,952</b>	<b>\$39,620,462</b>	<b>3.7%</b>
<b>Non Operating Income</b>								
Interest Income	\$80,806	\$348,752	\$159,371	-49.3%	\$671,002	\$2,112,845	\$1,936,344	-65.3%
Miscellaneous	\$38,828	\$30,035	\$6,089	537.7%	\$196,300	\$180,087	\$120,727	62.6%
<b>Total Non Operating Income</b>	<b>\$119,634</b>	<b>\$378,787</b>	<b>\$165,460</b>	<b>-27.7%</b>	<b>\$867,302</b>	<b>\$2,292,932</b>	<b>\$2,057,071</b>	<b>-57.8%</b>
Boone Florence Settlement Transfer	\$36,549	\$36,549	\$36,549	0.0%	\$438,588	\$438,588	\$438,588	0.0%
<b>Total Income</b>	<b>\$4,686,022</b>	<b>\$5,849,865</b>	<b>\$3,283,429</b>	<b>42.7%</b>	<b>\$42,378,019</b>	<b>\$44,921,472</b>	<b>\$42,116,121</b>	<b>0.6%</b>
<b>O&amp;M Expenses</b>								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$940,702	\$1,089,028	\$890,000	5.7%	\$10,447,742	\$10,436,705	\$9,340,450	11.9%
Engineering & Distribution	\$545,843	\$530,327	\$650,116	-16.0%	\$6,416,142	\$6,214,638	\$6,745,964	-4.9%
Customer Service	\$368,399	\$363,164	\$376,211	-2.1%	\$3,772,787	\$3,872,926	\$4,072,550	-7.4%
Administration	\$314,634	\$361,315	\$352,248	-10.7%	\$3,427,539	\$3,508,866	\$3,765,868	-9.0%
<b>Total O&amp;M Expenses</b>	<b>\$2,169,578</b>	<b>\$2,343,834</b>	<b>\$2,268,575</b>	<b>-4.4%</b>	<b>\$24,064,210</b>	<b>\$24,033,135</b>	<b>\$23,924,832</b>	<b>0.6%</b>
Transfer to Debt Service	\$1,222,000	\$1,222,000	\$1,222,222	0.0%	\$14,664,000	\$14,664,000	\$14,666,664	0.0%
<b>Total Expenses</b>	<b>\$3,391,578</b>	<b>\$3,565,834</b>	<b>\$3,490,797</b>	<b>-2.8%</b>	<b>\$38,728,210</b>	<b>\$38,697,135</b>	<b>\$38,591,496</b>	<b>0.4%</b>
<b>Avail. to Transfer to Oper. Capital</b>	<b>\$1,294,444</b>	<b>\$2,284,031</b>	<b>(\$207,368)</b>	<b>-724.2%</b>	<b>\$3,649,809</b>	<b>\$6,224,337</b>	<b>\$3,524,625</b>	<b>3.6%</b>



**Expense Report By Division Actual to Budget  
For the Twelve Months ending December 31, 2009**

<b>Division</b>	<b>December Actual</b>	<b>December Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$940,702	\$890,000	5.7%	\$10,447,742	\$9,340,450	11.9%	\$9,353,500	Chemicals and power increases
Engineering & Distribution	\$545,843	\$650,116	-16.0%	\$6,416,142	\$6,745,964	-4.9%	\$6,732,913	
Customer Service	\$368,399	\$376,211	-2.1%	\$3,772,787	\$4,072,550	-7.4%	\$4,072,550	
Administration	\$314,634	\$352,248	-10.7%	\$3,427,539	\$3,765,868	-9.0%	\$3,765,869	
<b>Total O&amp;M</b>	<b><u>\$2,169,578</u></b>	<b><u>\$2,268,575</u></b>	<b><u>-4.4%</u></b>	<b><u>\$24,064,210</u></b>	<b><u>\$23,924,832</u></b>	<b><u>0.6%</u></b>	<b><u>\$23,924,832</u></b>	



**Expense Report By Department Actual to Budget  
For the Twelve Months ending December 31, 2009**

<b>Department</b>	<b>December Actual</b>	<b>December Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Source of Supply</b>								
Licking River Pump Station	\$3,524	\$4,865	-27.6%	\$53,094	\$65,000	-18.3%	\$65,000	
Ohio River Pump Station #1	\$47,455	\$45,535	4.2%	\$649,281	\$630,000	3.1%	\$630,000	
Ohio River Pump Station #2	\$4,154	\$6,247	-33.5%	\$70,708	\$81,500	-13.2%	\$80,000	
<b>Total Source of Supply</b>	<b>\$55,133</b>	<b>\$56,647</b>	<b>-2.7%</b>	<b>\$773,083</b>	<b>\$776,500</b>	<b>-0.4%</b>	<b>\$775,000</b>	
<b>Water Quality</b>								
Ft. Thomas Treatment Plant	\$345,348	\$340,997	1.3%	\$3,521,346	\$2,690,900	30.9%	\$2,705,450	Power increases Fuel Adj etc, Chemical prices
Taylor Mill Treatment plant	\$61,098	\$53,884	13.4%	\$753,162	\$937,350	-19.6%	\$937,350	
Memorial Pky Treatment Plant	\$119,384	\$105,255	13.4%	\$952,832	\$965,400	-1.3%	\$965,400	
Laboratory	\$72,598	\$66,504	9.2%	\$811,435	\$873,700	-7.1%	\$873,700	
Instrumentation	\$50,742	\$48,218	5.2%	\$537,037	\$456,950	17.5%	\$456,950	Increased overtime Year to Date
Sludge	\$8,807	\$6,317	39.4%	\$173,218	\$73,000	137.3%	\$73,000	
<b>Total Water Quality</b>	<b>\$657,977</b>	<b>\$621,175</b>	<b>5.9%</b>	<b>\$6,749,030</b>	<b>\$5,997,300</b>	<b>12.5%</b>	<b>\$6,011,850</b>	
<b>Total Pumping &amp; Storage</b>	<b>\$227,592</b>	<b>\$212,178</b>	<b>7.3%</b>	<b>\$2,925,629</b>	<b>\$2,566,650</b>	<b>14.0%</b>	<b>\$2,566,650</b>	Electric costs
<b>Total SOS, WQ, P&amp;S</b>	<b>\$940,702</b>	<b>\$890,000</b>	<b>5.7%</b>	<b>\$10,447,742</b>	<b>\$9,340,450</b>	<b>11.9%</b>	<b>\$9,353,500</b>	





**Expense Report By Department Actual to Budget  
For the Twelve Months ending December 31, 2009**

<b>Department</b>	<b>December Actual</b>	<b>December Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Engineering &amp; Distribution</b>								
Engineering	\$109,525	\$151,840	-27.9%	\$1,523,896	\$1,599,694	-4.7%	\$1,599,694	
Distribution	\$436,183	\$485,643	-10.2%	\$4,826,007	\$5,017,770	-3.8%	\$5,010,719	
Flushing	\$135	\$12,633	-98.9%	\$66,239	\$128,500	-48.5%	\$122,500	Expense classification
<b>Total Engineering &amp; Distr.</b>	<b>\$545,843</b>	<b>\$650,116</b>	<b>-16.0%</b>	<b>\$6,416,142</b>	<b>\$6,745,964</b>	<b>-4.9%</b>	<b>\$6,732,913</b>	
<b>Customer Service</b>								
Field Service	\$88,861	\$88,180	0.8%	\$881,685	\$934,350	-5.6%	\$934,350	
Meter Shop	\$28,758	\$38,157	-24.6%	\$365,932	\$407,350	-10.2%	\$407,350	
Courier/Maintenance	\$4,970	\$6,118	-18.8%	\$58,634	\$65,450	-10.4%	\$65,450	
Account Service	\$123,163	\$163,921	-24.9%	\$1,523,933	\$1,741,850	-12.5%	\$1,741,850	
Meter Reading	\$21,335	\$28,235	-24.4%	\$252,029	\$323,550	-22.1%	\$323,550	
Other	\$101,312	\$51,600	96.3%	\$690,574	\$600,000	15.1%	\$600,000	Increase in bad debt corresponding to economy
<b>Total Customer Service</b>	<b>\$368,399</b>	<b>\$376,211</b>	<b>-2.1%</b>	<b>\$3,772,787</b>	<b>\$4,072,550</b>	<b>-7.4%</b>	<b>\$4,072,550</b>	



**Expense Report By Department Actual to Budget  
For the Twelve Months ending December 31, 2009**

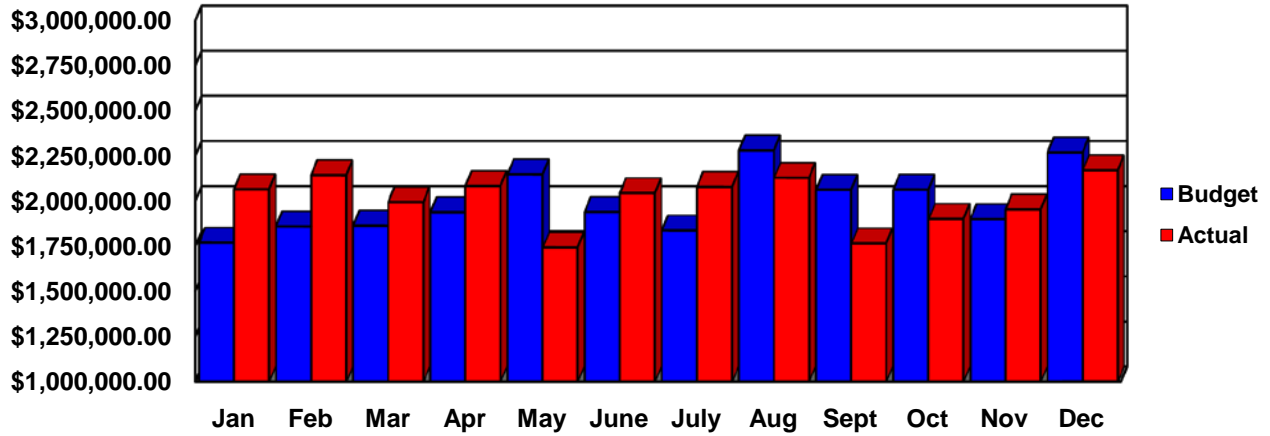
<b>Department</b>	<b>December Actual</b>	<b>December Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>2009 Budget 12 Months</b>	<b>Explanation</b>
<b>Administration</b>								
Executive Management	\$54,855	\$55,473	-1.1%	\$552,540	\$580,350	-4.8%	\$580,350	
Board of Commissioners	\$10,312	\$9,280	11.1%	\$138,876	\$108,800	27.6%	\$108,800	
Accounting	\$20,022	\$32,830	-39.0%	\$313,828	\$381,863	-17.8%	\$381,864	
H.R.-Information Systems	\$137,786	\$147,132	-6.4%	\$1,415,241	\$1,622,980	-12.8%	\$1,622,980	
Other	\$91,659	\$107,533	-14.8%	\$1,007,054	\$1,071,875	-6.0%	\$1,071,875	
<b>Total Administration</b>	<b>\$314,634</b>	<b>\$352,248</b>	<b>-10.7%</b>	<b>\$3,427,539</b>	<b>\$3,765,868</b>	<b>-9.0%</b>	<b>\$3,765,869</b>	
<b>Total O&amp;M</b>	<b>\$2,169,578</b>	<b>\$2,268,575</b>	<b>-4.4%</b>	<b>\$24,064,210</b>	<b>\$23,924,832</b>	<b>0.6%</b>	<b>\$23,924,832</b>	



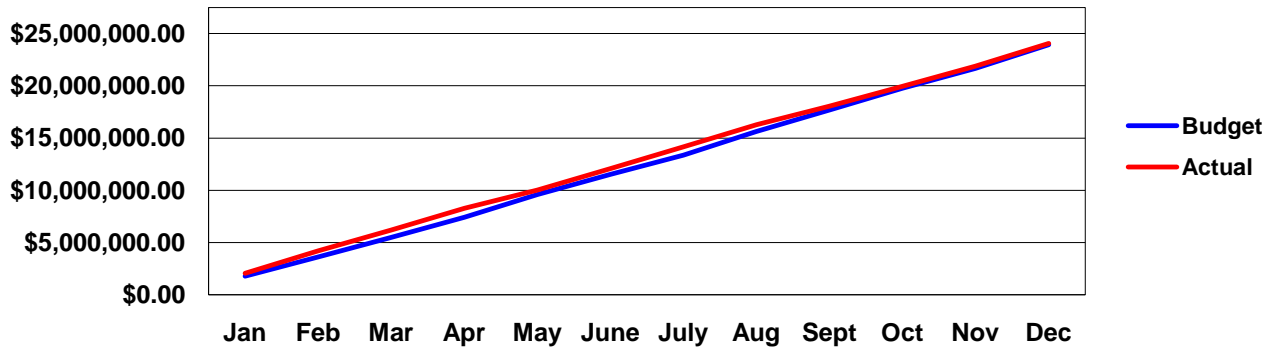
**Expense Report By Account Actual to Budget  
For the Twelve Months ending December 31, 2009**

<b>Account</b>	<b>December Actual</b>	<b>December Budget</b>	<b>Variance Over (Under)</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$754,249	\$825,664	-8.6%	\$8,474,058	\$8,652,250	-2.1%	
Employee Pensions & Benefits	\$315,345	\$368,524	-14.4%	\$3,491,603	\$3,815,305	-8.5%	
Taxes Other Than Income Taxes	\$56,423	\$62,676	-10.0%	\$603,380	\$679,912	-11.3%	
Purchased Power	\$185,924	\$180,217	3.2%	\$2,519,329	\$2,304,500	9.3%	Fuel adjustment and rate increases
Chemicals	\$179,089	\$173,731	3.1%	\$1,840,943	\$1,433,000	28.5%	Prices escalate, timing of deliveries
Materials & Supplies	\$130,889	\$163,890	-20.1%	\$1,901,118	\$1,948,942	-2.5%	
Contractual Services	\$323,970	\$326,994	-0.9%	\$3,351,313	\$3,091,995	8.4%	Breaks, sludge, blowoffs, legal expense
Transportation	\$68,346	\$49,852	37.1%	\$457,226	\$554,327	-17.5%	Fuel price 2009 significantly lower
Insurance	\$40,714	\$48,016	-15.2%	\$481,827	\$649,701	-25.8%	Reduction in premiums property & Worker's Comp
Advertising	\$64	\$186	-65.6%	\$19,350	\$13,500	43.3%	Increase in bidding and proposals
Bad Debt Expense	\$96,868	\$46,518	108.2%	\$649,060	\$550,000	18.0%	General economic conditions
Miscellaneous	\$2,072	\$6,906	-70.0%	\$88,611	\$48,900	81.2%	
Regulatory Commission Assessment	\$15,625	\$15,401	1.5%	\$186,392	\$182,500	2.1%	
<b>Total O&amp;M Expenses</b>	<b><u>\$2,169,578</u></b>	<b><u>\$2,268,575</u></b>	<b><u>-4.4%</u></b>	<b><u>\$24,064,210</u></b>	<b><u>\$23,924,832</u></b>	<b><u>0.6%</u></b>	

## NKWD O&M Monthly Comparison 2009 Budget to Actual



## NKWD O&M YTD Trending 2009 - Budget To Actual

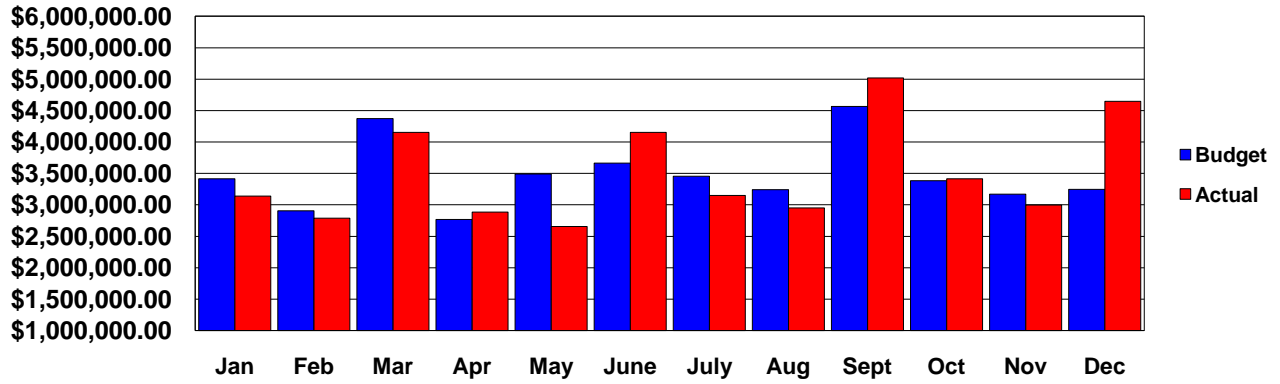




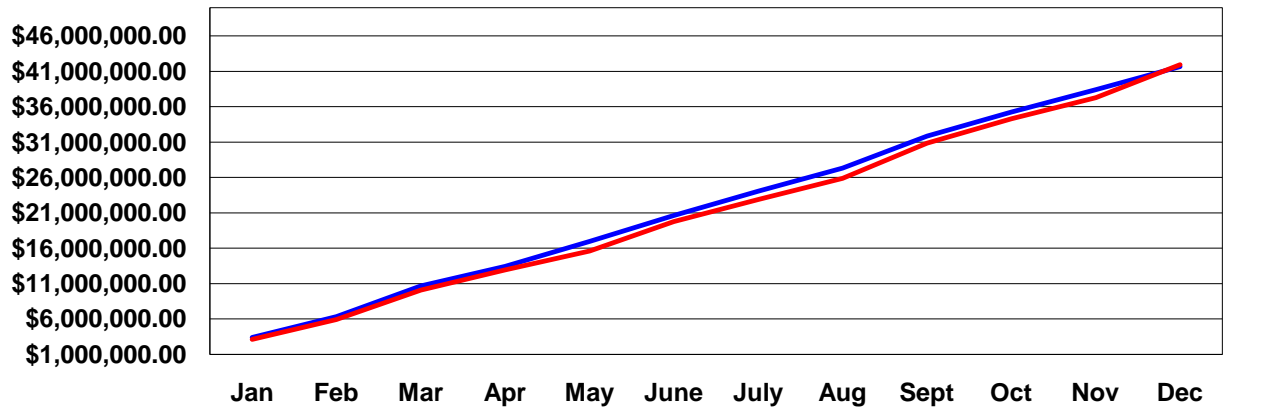
**Income Report Actual to Projected  
For the Twelve Months ending December 31, 2009**

Description	December Actual	December Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$4,388,358	\$2,944,100	49.1%	\$39,477,248	\$37,890,918	4.2%	
Forfeited Discounts	\$60,652	\$66,300	-8.5%	\$765,149	\$862,201	-11.3%	New penalty procedure
Rents from Water Property	\$48,919	\$40,000	22.3%	\$520,587	\$495,000	5.2%	
Other Water Revenues	\$31,910	\$31,020	2.9%	\$309,145	\$372,343	-17.0%	Timing Issues
<b>Total Operating Revenues</b>	<b>\$4,529,839</b>	<b>\$3,081,420</b>	<b>47.0%</b>	<b>\$41,072,129</b>	<b>\$39,620,462</b>	<b>3.7%</b>	
<b>Non Operating Income</b>							
Interest Income	\$80,806	\$159,371	-49.3%	\$671,002	\$1,936,344	-65.3%	Fed fund rate at historic low, accrual correction
Miscellaneous	\$38,828	\$6,089	537.7%	\$196,300	\$120,727	62.6%	
<b>Total Non Operating Income</b>	<b>\$119,634</b>	<b>\$165,460</b>	<b>-27.7%</b>	<b>\$867,302</b>	<b>\$2,057,071</b>	<b>-57.8%</b>	
<b>Total Income</b>	<b><u>\$4,649,473</u></b>	<b><u>\$3,246,880</u></b>	<b><u>43.2%</u></b>	<b><u>\$41,939,431</u></b>	<b><u>\$41,677,533</u></b>	<b><u>0.6%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Budget to Actual**



**NKWD**  
**Revenue Trending 2009 - Budget To Actual**





**Expense Report By Division Actual to Actual  
For the Twelve Months ending December 31, 2009**

<b>Division</b>	<b>December 2009</b>	<b>December 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Source of Supply, Water Treatment, Pumping, & Storage	\$940,702	\$1,089,028	-13.6%	\$10,447,742	\$10,436,705	0.1%	
Engineering & Distribution	\$545,843	\$530,327	2.9%	\$6,416,142	\$6,214,638	3.2%	Main Repairs especially 4 36"
Customer Service	\$368,399	\$363,164	1.4%	\$3,772,787	\$3,872,926	-2.6%	
Administration	\$314,634	\$361,315	-12.9%	\$3,427,539	\$3,508,866	-2.3%	
<b>Total O&amp;M</b>	<b><u>\$2,169,578</u></b>	<b><u>\$2,343,834</u></b>	<b><u>-7.4%</u></b>	<b><u>\$24,064,210</u></b>	<b><u>\$24,033,135</u></b>	<b><u>0.1%</u></b>	



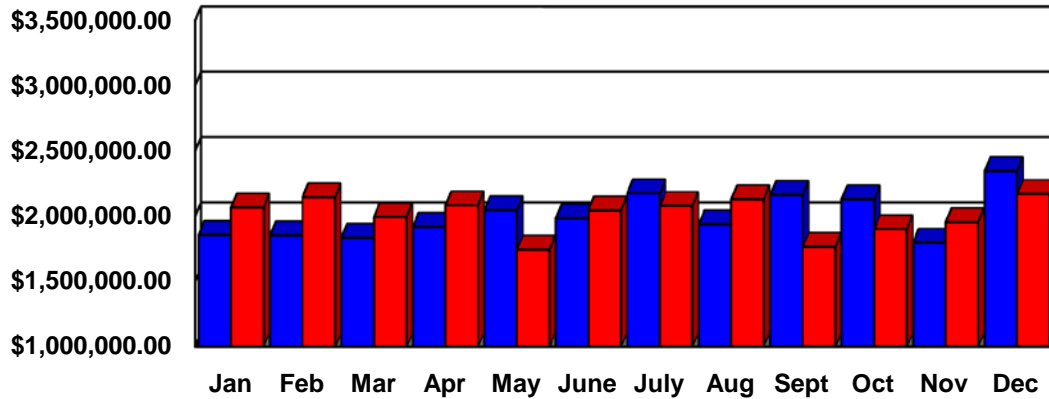
**Expense Report By Account Actual to Actual  
For the Twelve Months ending December 31, 2009**

<b>Account</b>	<b>December 2009</b>	<b>December 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
<b>O&amp;M Expenses</b>							
Salaries & Wages	\$754,249	\$800,185	-5.7%	\$8,474,058	\$8,489,681	-0.2%	
Employee Pensions & Benefits	\$315,345	\$299,768	5.2%	\$3,491,603	\$3,431,364	1.8%	
Taxes Other Than Income Taxes	\$56,423	\$56,134	0.5%	\$603,380	\$600,375	0.5%	
Purchased Power	\$185,924	\$247,328	-24.8%	\$2,519,329	\$2,597,447	-3.0%	
Chemicals	\$179,089	\$209,234	-14.4%	\$1,840,943	\$1,642,807	12.1%	General price increase late 2008 and 2009
Materials & Supplies	\$130,889	\$166,183	-21.2%	\$1,901,118	\$1,943,629	-2.2%	
Contractual Services	\$323,970	\$379,657	-14.7%	\$3,351,313	\$3,228,145	3.8%	Blowoff charges, sludge, clearwell paint, pump repair
Transportation	\$68,346	\$51,889	31.7%	\$457,226	\$584,310	-21.7%	Fuel prices lower in 2009
Insurance	\$40,714	\$47,925	-15.0%	\$481,827	\$623,624	-22.7%	Reduction in Insurance premiums
Advertising	\$64	\$254	-74.8%	\$19,350	\$18,417	5.1%	General economic conditions
Bad Debt Expense	\$96,868	\$50,981	90.0%	\$649,060	\$602,772	7.7%	
Miscellaneous	\$2,072	\$18,857	-89.0%	\$88,611	\$87,512	1.3%	
Regulatory Commission Assessment	\$15,625	\$15,439	1.2%	\$186,392	\$183,052	1.8%	
<b>Total O&amp;M Expenses</b>	<b>\$2,169,578</b>	<b>\$2,343,834</b>	<b>-7.4%</b>	<b>\$24,064,210</b>	<b>\$24,033,135</b>	<b>0.1%</b>	

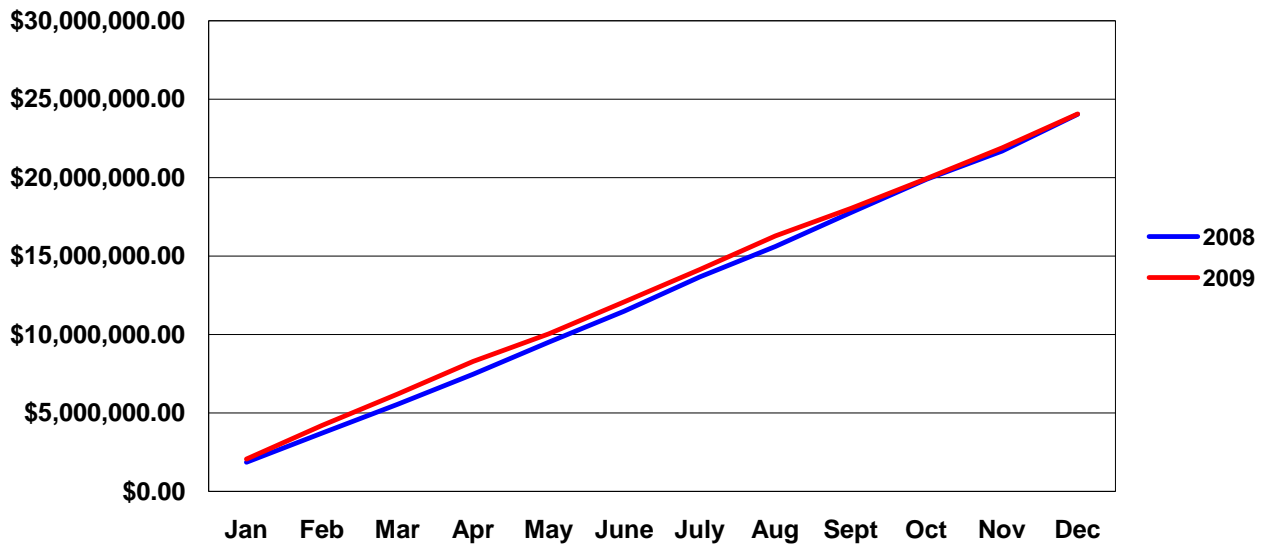


### NKWD O&M Monthly Comparison 2009 Actual to Actual

■ Actual 2008  
■ Actual 2009



### NKWD O&M YTD Trending 2009 - Actual to Actual

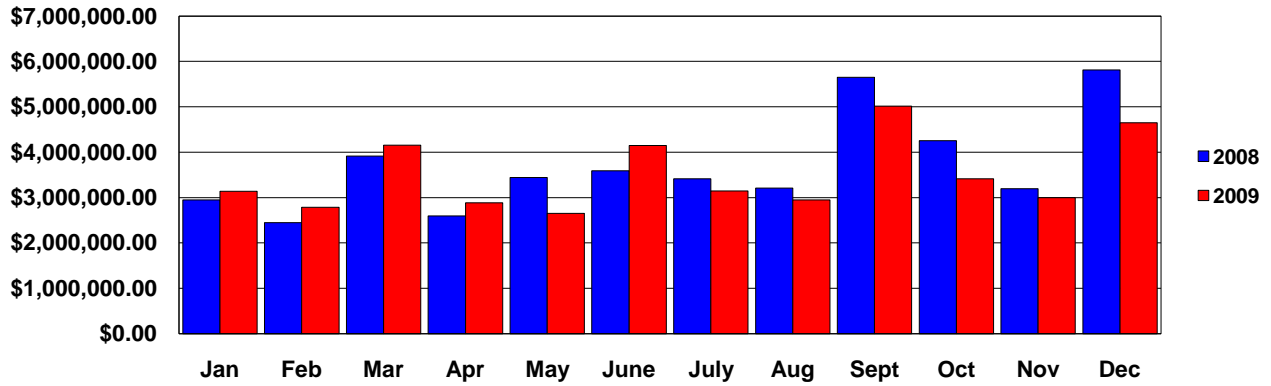




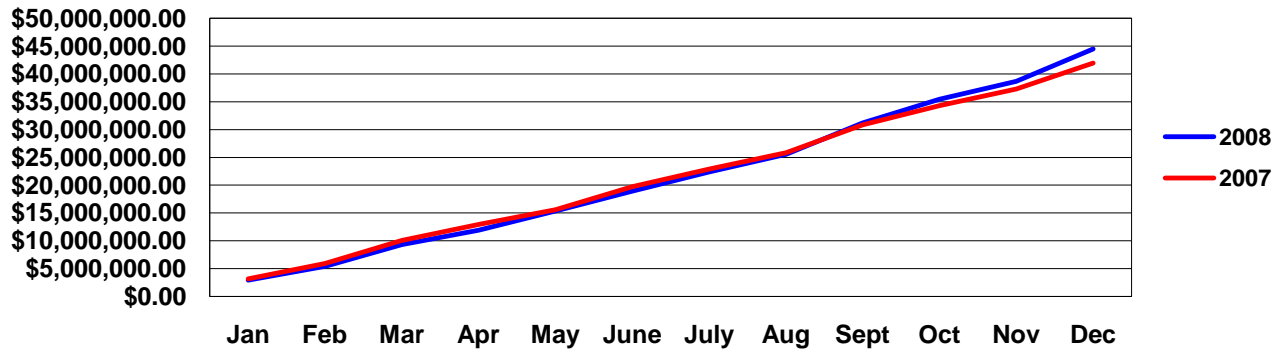
**Income Report Actual to Actual  
For the Twelve Months ending December 31, 2009**

<b>Description</b>	<b>December 2009</b>	<b>December 2008</b>	<b>Variance Over (Under)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>Variance Over (Under)</b>	<b>Explanation</b>
Water Sales	\$4,388,358	\$5,229,893	-16.1%	\$39,477,248	\$40,410,767	-2.3%	Cool wet year
Forfeited Discounts	\$60,652	\$82,466	-26.5%	\$765,149	\$906,636	-15.6%	New penalty procedure
Rents from Water Property	\$48,919	\$54,875	-10.9%	\$520,587	\$492,389	5.7%	
Other Water Revenues	\$31,910	\$67,295	-52.6%	\$309,145	\$380,160	-18.7%	Timing of Revenue
<b>Total Operating Revenues</b>	<b>\$4,529,839</b>	<b>\$5,434,529</b>	<b>-16.6%</b>	<b>\$41,072,129</b>	<b>\$42,189,952</b>	<b>-2.6%</b>	
<b>Non Operating Income</b>							
Interest Income	\$80,806	\$348,752	-76.8%	\$671,002	\$2,112,845	-68.2%	Fed Fund rate at historic low, accrual correction
Miscellaneous	\$38,828	\$30,035	29.3%	\$196,300	\$180,087	9.0%	
<b>Total Non Operating Income</b>	<b>\$119,634</b>	<b>\$378,787</b>	<b>-68.4%</b>	<b>\$867,302</b>	<b>\$2,292,932</b>	<b>-62.2%</b>	
<b>Total Income</b>	<b><u>\$4,649,473</u></b>	<b><u>\$5,813,316</u></b>	<b><u>-20.0%</u></b>	<b><u>\$41,939,431</u></b>	<b><u>\$44,482,884</u></b>	<b><u>-5.7%</u></b>	

**NKWD**  
**Revenue by Month 2009 - Actual to Actual**



**NKWD**  
**Revenue Trending 2009 - Actual to Actual**



Northern Kentucky Water District							2009
Operational Capital Budget for 2009							
Projected Available Funds for Capital Expenditures:							
			Budget		Transferred	Date	
			Cash Balance 1/1/2009 - Operating Capital	\$2,700,000.00	\$500,000.00	1/26/2009	
			From Operations	\$3,266,017.00	\$500,000.00	3/1/2009	
			Transfer from BCWD/FWD Settlement 12-22-2009	\$438,584.00	\$500,000.00	5/26/2009	
			Transfer from BAN2001 - Campbell Co Water Tower	\$295,534.56	\$500,000.00	7/23/2009	
			Transfer from BOND 2006 for AMR Project Line 884	\$800,000.00	\$630,000.00	9/3/2009	
			Transfer from BAN 2007 for AMR Project Line 884	\$800,000.00			
			From City of Newport - Reimbursement Project 184-0151	\$191,144.24			
			Transfer from BAN 2007 for Lines 222 & 204	\$200,000.00			
			Transfer from SRF Loann - AMR PROJECT 184-0513-000	\$2,554,514.22			
			Transfer from: Bond 2003, Bond 2004, BAN 2005, Bond 2006	\$4,840,799.29			
			Transfer from SRF Loann - AMR PROJECT 184-0513-000	\$1,942,102.91			
			Transfer from BAN2009	\$6,810,868.79			
			From City of Wilder - Project 184-0609 3Mile Road/Gibson Lane	\$159,220.53			
			<b>Total Cash Available</b>	<b>\$24,998,785.54</b>			
			<b>Administration Department</b>	<b>\$265,000.00</b>			
			<b>HR/Safety/Security/IT Departments</b>	<b>\$324,800.00</b>			
			<b>Customer Service Department</b>	<b>\$1,018,412.33</b>			
			<b>Distribution Department</b>	<b>\$8,270,220.39</b>			
			<b>Engineering Department</b>	<b>\$296,000.00</b>			
			<b>Water Q &amp; P Department</b>	<b>\$2,207,843.56</b>			
					2,630,000.00		
			<b>Total Request</b>	<b>\$12,382,276.28</b>			
			<b>Net Coverage/Lost</b>	<b>\$12,616,509.26</b>			
			<b>Actual YTD Cost</b>				
			<b>Funds Remaining</b>				
Funding Source	Future BAN	Project #	Project Cost	Paid in 2009	Prior Paid	Paid YTD	Line #
BAN 2009	- Washington Trace Rd (12Mile Rd to Hwy1996)	184-0114-000	1,776,000.00	3,925.50	2,565.40	\$6,490.90	861
BAN 2009	- Water Work Road WMR	184-0151-000	\$500,000.00	\$4,500.00	\$394,239.34	\$398,739.34	860
	- Hands Pike from Ky 16 to Edwin Drive - ON HOLD 2011	184-0138-000	\$285,000.00		\$4,700.00	\$4,700.00	839
	- Ky16 From Hands Pike to Klette Road - ON HOLD 2011	184-0139-000	\$275,000.00		\$4,700.00	\$4,700.00	840
	- TMTT Tube settler replacement - OH HOLD	184-0444-000	\$210,000.00		\$267.95	\$267.95	824
BAN 2010	- New Water Tank Rossford, Ft. Thomas	184-0446-000	\$976,000.00		\$96,500.37	\$96,500.37	823
BAN 2009	- FTTP Post-Filtration GAC Part I	184-0447-000	\$1,945,034.00	\$1,399,179.39	\$465,580.05	\$1,864,759.44	858
BAN 2010	- FTTP Post-Filtration GAC Part II	184-0447-000	\$9,500,000.00			\$0.00	859
SRF #2	- FTTP Gravity Thickener - Construction	184-0451-000	\$1,200,000.00	\$280,969.14	\$205,625.14	\$486,594.28	853
BAN 2009	- Pump #3 ORPS1	184-0452-000	\$365,000.00	\$54,750.00	\$310,250.00	\$365,000.00	877
BAN 2010	- FTTP Replacement of Filter Media	184-0453-000	\$1,665,000.00	\$635,423.46	\$15,703.34	\$651,126.80	879
BAN 2009	- MPTT GAC & UV Project (Design Only)	184-0456-000	\$1,300,000.00	\$853,483.47	\$50,134.11	\$903,617.58	901
BAN 2010	- MPTT GAC & UV Project (Construction)	184-0456-000	\$29,120,000.00			\$0.00	902
BAN 2009	- TMTT Advantence Treatment & Sedimentation Basins (Design Only)	184-0457-000	\$1,733,000.00	\$473,506.81		\$473,506.81	903
BAN 2010	- TMTT Advantence Treatment & Sedimentation Basins (Construction)	184-0457-000	\$32,760,000.00			\$0.00	904
BAN 2009	- Dudley 1040 Hydraulic Analysis - Pump Replacement	184-0459-000	\$440,550.00	\$12,055.78		\$12,055.78	908
BAN 2009	- Ky547 from Washington St to Nelson Rd (Ripple Creek Phase 5)	184-0146-000	\$970,000.00	\$9,463.23		\$9,463.23	862
BAN 2009	- Licking River Pump Station Improvements	184-0460-000	\$984,750.00	\$32,741.11		\$32,741.11	913
BAN 2010	- FTTP Covers for Sedimentation Basins 1 & 4	184-0461-000	\$60,000.00	\$23,183.02		\$23,183.02	914
KIA, Bond 06	- Radio Read Meters	184-0513-000	\$7,500,000.00	\$5,326,971.62	\$232,537.39	\$5,559,509.01	884
BAN 2009	- St. Agnes Circle	184-0617-000	\$442,000.00	\$305,616.97	\$4,775.00	\$310,391.97	888
BAN 2009	2007 Systematic WMR (Cov Match) Part 2	184-0618-000	\$2,100,000.00			\$0.00	912
BAN 2009	- Rusconi Dr - WMR Independence	184-0623-000	\$172,500.00		\$64,425.60	\$64,425.60	863
BAN 2009	- Ross Ave WMR Ft. Mitchell	184-0624-000	\$168,000.00		\$104,848.28	\$104,848.28	864
BAN 2009	- Miller Ln - WMR Highland Heights	184-0625-000	\$135,000.00		\$84,824.86	\$84,824.86	865
BAN 2009	- Winkler Dr - WMR Highland Heights	184-0626-000	\$72,500.00		\$53,655.80	\$53,655.80	866
BAN 2009	- Hazelwood Dr - WMR Crescent Springs	184-0627-000	\$105,000.00		\$81,967.34	\$81,967.34	867
BAN 2009	- Holaday Lane WMR Lakeside Park	184-0629-000	\$315,000.00		\$1,200.00	\$19,000.00	878
BAN 2009	- Caldwell Drive WMR - Elsmere	184-0630-000	\$310,000.00	\$243,754.22		\$243,754.22	905
BAN 2009	- US27 from E Alex Pike to Riley Rd (Ripple Creek Phase 4)	184-0633-000	\$2,210,000.00	\$17,827.27	\$17,615.17	\$35,442.44	870
BAN 2009	- Rosemont Dr & Hilltop Dr. WMR (Park Hills)	184-0635-000	\$186,000.00	\$5,661.89	\$814.04	\$6,475.93	880
BAN 2009	- Oxford Ave WMR (Ft. Mitchell)	184-0636-000	\$136,000.00	\$61,295.31	\$2,544.97	\$63,840.28	881
BAN 2009	- Morgan Court WMR (Park Hills)	184-0637-000	\$93,000.00	\$2,655.75	\$894.25	\$3,550.00	882
BAN 2009	- NKU 12" Relocation Project	184-0638-000	\$70,000.00		\$79,573.50	\$79,573.50	883
BAN 2009	- 2008 Newport Water Main Replacement Project	184-0640-000	\$1,615,000.00	\$652,767.79	\$506,536.98	\$1,159,304.77	885
BAN 2010	- Dudley Discharge Redundancy Improvement Phase 2" 36" Interconnect	184-0643-000	\$1,410,300.00	\$25,018.86	\$5,717.79	\$30,736.65	886
BAN 2009	- Brookwood Drive WMR in Edgewood	184-0644-000	\$125,000.00	\$434.68	\$6,675.33	\$7,110.01	887
BAN 2009	- Breckenridge - Bellevue	184-0651-000	\$26,000.00		\$14,301.00	\$14,301.00	889
BAN 2009	- Newman Ave - Ft Thomas	184-0660-000	\$800,000.00	\$362,053.22		\$362,053.22	900
BAN 2009	- Altamont WMR Covington	184-0662-000	\$700,000.00	\$15,775.69		\$15,775.69	906
BAN 2010	- Stonehouse Road - Old 12mile road project	184-0663-000	\$1,120,000.00	\$37,754.00		\$37,754.00	907
BAN 2009	- Gettysburg, Williamsburg & Allentown WMR - Ft. Mitchell	184-0664-000	\$220,000.00	\$3,735.00		\$3,735.00	915
BAN 2009	- Linden Ave - Southgate	184-0665-000	\$190,000.00	\$1,011.90		\$1,011.90	909
BAN 2009	- Covert Run Pike WMR - Bellevue	184-0666-000	\$140,000.00	\$9,063.83		\$9,063.83	910
BAN 2009	- Manor Lane, Montvale Court, Woodland Place - Ft Thomas WMR	184-0667-000	\$350,000.00	\$247,478.93		\$247,478.93	911
BAN 2009	- Steelman & Linet Drive WMR - Highland Heights	184-0669-000	\$300,000.00	\$8,066.51		\$8,066.51	916
BAN 2010	- Dudley Discharge 36" Redundancy Impro Part 3	184-0676-000	\$160,000.00	\$7,334.65		\$7,334.65	917
BAN 2010	- Weaver Lane WMR - Cold Spring	184-0677-000	\$165,000.00			\$0.00	918
BAN 2009	- Erlanger 2010 WMR	184-0678-000	\$1,200,000.00			\$0.00	919
BAN 2009	- TMTT Valves and Actuators Projects	184-0462-000	\$168,300.00	\$6,300.00		\$6,300.00	920
BAN 2009	- Elsmere 2010 WMR	184-0679-000	\$750,000.00			\$0.00	921
BAN 2009	- Craft Rd & 16" Cross Country WMR in CC	184-0680-000	\$650,000.00			\$0.00	922
BAN 2009	- Newport: Parkview, Harrison, 18th, 19th, and Summer Hill	184-0670-000	\$950,000.00	\$7,328.80		\$7,328.80	923
						-\$2,554,514.22	SRF Loan Draw AMR
						-\$1,600,000.00	From Ban2007/Bond2006
	<b>TOTAL</b>		<b>\$111,119,934.00</b>	<b>\$11,148,887.80</b>	<b>\$2,813,173.00</b>	<b>\$9,807,546.58</b>	

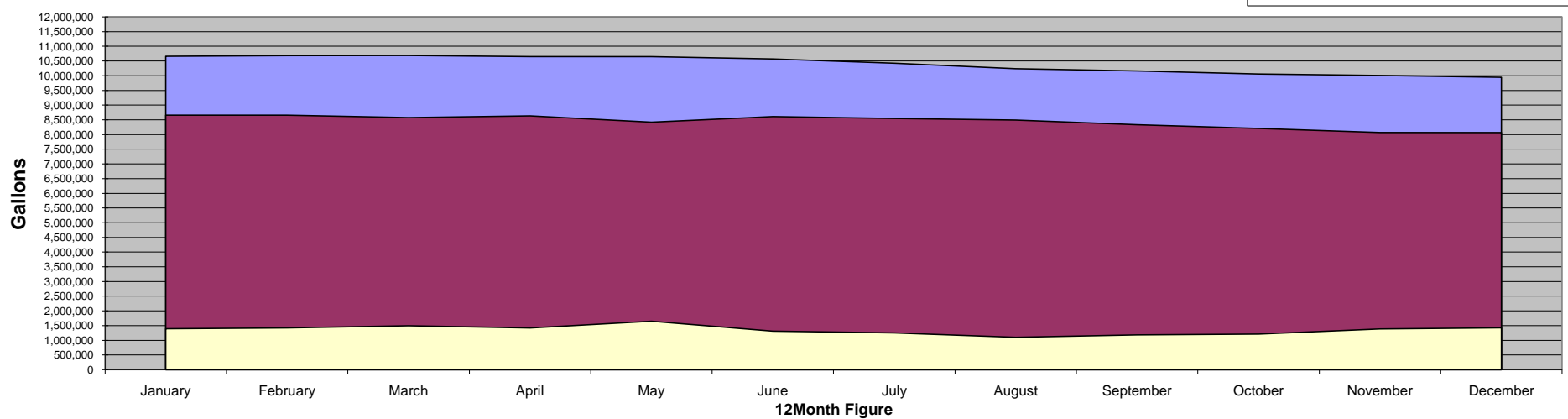
	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>Administrative Dept./Finance Dept</b>						
	<b>2009</b>						
	Software Updates	340-0001-000	\$10,000.00		\$10,000.00	2	
	Office Equipment	340-0001-000	\$5,000.00	\$331.69	\$4,668.31	4	7,517
	Purchase of Property - Grand Avenue - Latonia	303-0002-000	\$150,000.00	\$8,911.63	\$141,088.37	6	
	Contingences - CEO's		\$95,900.00		\$95,900.00	8	
	- Trimble 2008 Geoxplorer XT & Software	340-0001-000	\$4,100.00	\$4,076.00	\$24.00	8A	8,462
			<b>\$265,000.00</b>	<b>\$13,319.32</b>	<b>\$251,680.68</b>		
	<b>Administration Department Sub-Total</b>		<b>\$265,000.00</b>	<b>\$13,319.32</b>	<b>\$251,680.68</b>		
	<b>HR/Security/Safety &amp; IT</b>						
	<b>INFO SYSTEMS</b>						
	<b>2009</b>						
	2009 PC Hardware Replacement Program	340-0001-000	\$100,000.00	\$75,936.97	\$24,063.03	20	See List
	2009 PC Unscheduled Requirements (Potential New Employees)	340-0001-000	\$13,000.00	\$2,987.98	\$10,012.02	22	See List
	2009 Lighting - Safety	343-0001-000	\$2,000.00		\$2,000.00	22A	
	2009 Windows Server 2008 Software (2)	340-0001-000	\$1,100.00	\$536.00	\$564.00	24	
	2009 Scanner (to replace Fujitsu)	340-0001-000	\$18,850.00	\$16,247.00	\$2,603.00	26	8,415
	2009 Sony 42" LCD TV	340-0001-000	\$1,150.00	\$1,136.42	\$13.58	26A	8,452
	2009 Server & SQL license for Web Report Software	340-0001-000	\$12,000.00	\$10,937.05	\$1,062.95	28	8436,8438,8469
	2009 FrankeNAS Continuous Data Protection Storage System	340-0001-000	\$20,000.00		\$20,000.00	30	
	2009 Idealstore CDP Software	340-0001-000	\$10,000.00	\$9,948.81	\$51.19	32	
	2009 Design Jet Plotters --- Engineering/IT	340-0001-000	\$6,500.00	\$6,222.25	\$277.75	34	8,408
	2009 UPS (3) for Server Room	340-0001-000	\$4,000.00		\$4,000.00	38	
	2009 VNC License	340-0001-000	\$1,500.00		\$1,500.00	40	
	2009 ArcPad Software (GIS software for handhelds)	340-0001-000	\$1,500.00	\$1,795.68	-\$295.68	42	8,455
	2009 Visual Asset Management Software (tracking IT Assets)	340-0001-000	\$2,000.00	\$1,798.80	\$201.20	44	8,432
	2009 Fire Alarm Replacement @ ORPPS 1 & 2	340-0001-000	\$15,000.00	\$9,924.34	\$5,075.66	46	See List
	2009 Digital Camera (Eng)	340-0001-000	\$200.00		\$200.00	48	
	2009 Visioneer Scanner (Eng)	340-0001-000	\$1,000.00		\$1,000.00	50	
	09-29 Convert to ESRI GeoDatabase (AMP) Priority (Original 217,500) (2010 Must	340-0001-000	\$115,000.00	\$30,884.87	\$84,115.13	56	See List
	<b>HR/Security/Safety/ IT Department Sub-total</b>		<b>\$324,800.00</b>	<b>\$137,471.30</b>	<b>\$156,443.83</b>		
	<b>CUSTOMER SERVICE</b>						
	<b>Billing</b>						
	<b>2008</b>						
	2007 Harris eCare Web-Based Account View / Payment	340-0001-000	\$5,000.00		\$5,000.00	07-60	
	2007 Software Update Package to CIS ( Version III )	340-0001-000	\$60,000.00		\$60,000.00	07-64	
	2008 Relocate Dropbox Aqua		\$1,000.00		\$1,000.00	70	
	<b>2009</b>						
	2009 Awning over side employee entrance door	184-0305-000	\$1,000.00		\$1,000.00	72	
	2009 New Garage Door Bottling smaller door	184-0305-000	\$15,000.00		\$15,000.00	74	
	2009 4 Additional Work Stations (walls, desks, chairs)	184-0305-000	\$25,000.00		\$25,000.00	76	
	2009 Wall demolition & construction	184-0305-000	\$10,000.00		\$10,000.00	78	
	<b>Billing Sub-Total</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
	<b>Total Billing</b>		<b>\$117,000.00</b>	<b>\$0.00</b>	<b>\$117,000.00</b>		
	<b>CS - Field Services</b>						
	<b>2008</b>						
	2008 Route Smart Software - Monthly Billing Capability	340-0001-000	\$100,000.00		\$100,000.00	08-55	
	<b>2009</b>						
	2009 Trimble Handhelds	340-0001-000	\$25,000.00	\$14,500.00	\$10,500.00	80	
	2009 Laptop GPS / mCare	340-0001-000	\$45,000.00		\$45,000.00	82	
	2009 Handheld Orion Collection Units (4)	340-0001-000	\$22,000.00	\$22,000.00	\$0.00	84	7466-7467-7468-7469-7470
	2009 ???		\$22,000.00		\$22,000.00	86	
	<b>Sub-Total 2007</b>		<b>\$214,000.00</b>	<b>\$36,500.00</b>	<b>\$177,500.00</b>		
	<b>CS - Field Services &amp; Flushing Sub-Total</b>		<b>\$214,000.00</b>	<b>\$36,500.00</b>	<b>\$177,500.00</b>		
	<b>Meter Shop</b>						
	<b>2008</b>						
	2006 AMR Develop/Project	334-0001-000	\$17,312.33	\$0.00	\$17,312.33	06-123	
	2008 Water Meters All Sizes (400,000 orig 220,000 actual)	152-0000-000	\$180,000.00	\$0.00	\$180,000.00	08-65	
	2008 New Meter Pit @ Riley School	333-0001-000	\$35,000.00	\$1,594.59	\$33,405.41	90	7,460
	<b>2009</b>						
	2009 Meter Pit Childrens Home	333-0001-000	\$35,000.00		\$35,000.00	92	
	2009 Replacement Meters all sizes	152-0000-000	\$400,000.00	\$370,213.26	\$29,786.74	94	
	2009 4 Portable Radios& 2 Headphones	346-0001-000	\$3,000.00	\$2,480.00	\$520.00	96	7471,72,73,74,75,76
	2009 Locators		\$2,000.00		\$2,000.00	98	
	2009 Coin Accepters Water Haulers (TMTP)		\$7,500.00		\$7,500.00	100	
	6/11/2020 FH Meter 8"	333-0001-000	\$7,600.00		\$7,600.00	102	
	<b>Meter Shop Sub-Total</b>		<b>\$687,412.33</b>	<b>\$374,287.85</b>	<b>\$313,124.48</b>		
	<b>Customer Service Department Sub-Total</b>		<b>\$1,018,412.33</b>	<b>\$410,787.85</b>	<b>\$607,624.48</b>		
	<b>DISTRIBUTION</b>						
	<b>Mainline Improvement</b>						
	<b>2008</b>						

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
2008	3 Mile Road & Gibson Road WME Wilder (50' Rule)	184-0609	\$442,547.00	\$444,846.27	-\$2,299.27	07-105	
2008	Water Fill Station @ Piner - Ky.14 & 17	184-0510	\$9,770.32	\$10,492.78	-\$722.46	08-75	
	<b>2009</b>						
2009	50' Extension Fund		\$20,000.00	\$2,269.76	\$17,730.24	110	
2009	City Street Projects		\$12,000.00		\$12,000.00	120	
7/2/2009	- S. Ft Thomas Ave - Meter Move Outs	184-0668-000	\$13,000.00	\$8,030.00	\$4,970.00	120A	
	<b>Mainline Improvement Sub-Total</b>		<b>\$497,317.32</b>	<b>\$465,638.81</b>	<b>\$31,678.51</b>		
	<b>2008</b>						
2008	Engineering Service for KDOT Projects (Upcoming)						
5/15/2008	Un-allocated						
5/15/2008	KDOT - Ky-16 (Taylor Mill Road) Phase I (Budget \$91,695)	184-0234	\$65,470.00	\$28,742.50	\$36,727.50	08-81B	
2008	KDOT - Ky-16 (Taylor Mill Road) Phase II (Budget \$70,015)	184-0235	\$53,149.00	\$52,438.75	\$710.25	08-81C	
2005	KDOT - Industrial Road WMR	184-0239	\$20,000.00		\$20,000.00	08-83	
2008	KDOT - 12th Street Project (Budget \$41,330)	184-0224	\$17,870.00	\$3,400.00	\$14,470.00	05-170A	
2009	3 Mile Road and Gibson Road WM Extension - Wilder	184-0609	\$99,452.00		\$99,452.00		
	<b>2009</b>						
2009	Engineering Service for KDOT Projects (Upcoming)						
2009	Un-allocated KDOT		\$50,000.00		\$50,000.00	130	
	<b>KDOT Engineering Work Sub-Total</b>		<b>\$305,941.00</b>	<b>\$84,581.25</b>	<b>\$221,359.75</b>		
	<b>Water Main Replacement Program</b>						
	<b>Unobligated Water Main Replacement Fund</b>						
	<b>2008</b>						
2008	- West Pike Street WMR	184-0642	\$267,128.42	\$370,127.35	-\$102,998.93	08-91A	
2008	- Locust & Silver Ave WMR - Dayton	184-0645	\$0.00		\$0.00	08-91B	
2008	- Lawrence Drive WMR - Ft. Mitchell	184-0646	\$38,749.80	\$33,427.50	\$5,322.30	08-91C	
2008	- Decoursey Pike WMR - Covington	184-0652	\$415,000.00		\$415,000.00	08-91E	
	- Madison Ave - WMR Between 11th & 12th streets - Covington	184-0649	\$104,000.00	\$5,563.98	\$98,436.02	08-91F	
11/10/2008	- Nordman Drive & Overlook WMP	184-0658	\$135,000.00	\$95,678.36	\$39,321.64	08-91G	
11/13/2008	- S Main Ave/Savoy, Highland Heights WMR	184-0659	\$240,000.00	\$163,430.18	\$76,569.82	08-91H	
11/13/2008	- Van Voast & Popular WMR	184-0650	\$30,000.00	\$3,840.00	\$26,160.00	08-91I	
	<b>2009</b>						
2009	2009 Mainline Replacement Program - Un-Assigned City Coordinated		\$168,128.87		\$168,128.87	140	
8/10/2009	- Steelman & Linet Ave, Highland Heights - WMR	184-0669	\$300,000.00		\$300,000.00	140A	
9/15/2009	- Johns Hill Road WMR	184-0674	\$9,871.13	\$3,272.40	\$6,598.73	140C	
8/11/2009	- Woodfill Ave WMR, Ft Thomas	184-0675	\$22,000.00		\$22,000.00	140B	
12/14/2009	Transfer: Bond 2003, Bond 2004, BAN 2005, Bond 2006		\$4,840,799.29		\$4,840,799.29	141	
	<b>Water Main Replacement Sub-Total</b>		<b>\$6,570,677.51</b>	<b>\$675,339.77</b>	<b>\$5,895,337.74</b>		
	<b>2009</b>						
	<b>Distribution Equipment</b>						
2008	Crew Truck 267	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-119	7,495
2008	Crew Truck 263	341-0001-000	\$65,000.00	\$59,578.00	\$5,422.00	08-123	7,478
2009	Digital Correlator System		\$45,000.00		\$45,000.00	08-117	
2009	Salt Spreader and Plow	343-0001-000	\$10,000.00	\$7,500.00	\$2,500.00	142	7458, 7459
2009	(4) Post Drive on Lift w/Rolling Jacks - Replacement & Safety Issue	341-0001-000	\$17,000.00	\$16,668.00	\$332.00	144	7,477
2009	Skid Steer (Bobcat) - Replacement		\$40,000.00		\$40,000.00	146	
2009	(7) Free Standing Work Lights - Replacement	343-0001-000	\$4,000.00	\$3,847.14	\$152.86	148	7513-7514-751-7516
2009	Line Locator (Tracer) Replacement	343-0001-000	\$3,000.00	\$5,216.86	-\$2,216.86	150	7506 & 7507
2009	Light Stand - Large Breaks	343-0001-000	\$10,000.00	\$9,929.93	\$70.07	152	7497, 7498, 7499, 7527
2009	(4) 16" Quickie Saws - Replacements	343-0001-000	\$4,000.00	\$4,159.76	-\$159.76	154	7479-7480-7481-7482
2009	(5) 2" Pumps - Replacements	343-0001-000	\$2,000.00	\$1,708.25	\$291.75	156	7490,91,92,93,94
2009	(6) Air Spades	343-0001-000	\$3,000.00	\$2,830.00	\$170.00	158	7519-7520-7521-7522
2009	(3) Blow Devices - (Hydroguard)	343-0001-000	\$10,000.00	\$10,500.00	-\$500.00	160	7501-7502-7503-7504-7505
2009	Mig Welder - Replacement	343-0001-000	\$2,500.00	\$2,025.07	\$474.93	162	7,518
2009	Hammer Drill	343-0001-000	\$750.00		\$750.00	164	
2009	(7) 1" Pumps - Replacements	343-0001-000	\$3,000.00	\$2,075.15	\$924.85	166	7483,84,85,86,87,88,89
2009	(5) Locators - Metal Detectors	343-0001-000	\$4,000.00	\$3,473.15	\$526.85	168	7666,67,68,69,70
2009	Piercing Tool (Mole)	343-0001-000	\$3,000.00	\$3,222.40	-\$222.40	170	7,673
2009	(3) 3/4" - 1" Tapping Machines - Replacements	345-0001-000	\$4,500.00	\$2,119.06	\$2,380.94	172	7524, 7508
2009	Pickup 3/4 Tom (Replaces 246) Rocky	341-0001-000	\$25,000.00		\$25,000.00	174	
2009	Pickup Small 4x4 (Replaces 201) Don G	341-0001-000	\$20,000.00		\$20,000.00	176	
2009	Crew Truck (Replaces 255) T Messmer	341-0001-000	\$65,000.00		\$65,000.00	178	
2009	Pickup 3/4 Tom (Replaces 247) J Miller	341-0001-000	\$25,000.00		\$25,000.00	180	
2009	Backhoe (Replaces JD 510 C)	341-0001-000	\$70,000.00		\$70,000.00	182	
2009	Skid Steer (Replaces Peugeot ST)	341-0001-000	\$40,000.00		\$40,000.00	184	
2/9/2009	Souther Campbell Co. Water Tower	184-0416-000	\$295,534.56	\$1,335.75	\$294,198.81	185	
	Capitalized Labor - Service Lines		\$60,000.00		\$60,000.00	186	
	<b>Distribution Equipment Sub-Total</b>		<b>\$896,284.56</b>	<b>\$195,766.52</b>	<b>\$700,518.04</b>		
	<b>ENGINEERING</b>						
	<b>Capital Purchases</b>						
	<b>2008</b>						
2009	Asset Mgt Plan Update Phase II	162-0007-000	\$50,000.00	\$4,745.23	\$45,254.77	07-196	
	<b>2009</b>						
2009	Pipe Locator - Metrotech 9860	340-0001-000	\$6,000.00	\$4,320.76	\$1,679.24	190	7524, 7525, 7526
2009	Capitalized Labor - 2009 184 Projects		\$240,000.00		\$240,000.00	192	
	<b>Engineering Sub-Total</b>		<b>\$296,000.00</b>	<b>\$9,065.99</b>	<b>\$286,934.01</b>		
	<b>Distribution/Engineering Department Total</b>		<b>\$8,566,220.39</b>	<b>\$1,430,392.34</b>	<b>\$7,135,828.05</b>		

	Description	Project #	AS Budgeted	Actual Cost	Under/(Over)	Line #	FA #
	<b>Water Quality &amp; Production</b>						
	<b>Operations</b>						
	<b>2009</b>						
2009	Replacement of operator's WQ analyzers	344-0001-000	\$10,000.00	\$9,035.95	\$964.05	200	
7/16/2009	Ball Valve for Pump #4 TMPS From 2008 OCB Budget	311-0003-000	\$32,200.00		\$32,200.00	08-183	
2009	2 SCADA view nodes	320-0001-000	\$12,000.00	\$12,101.95	-\$101.95	202	
2009	Sludge Polymer makeup system	184-0455-000	\$145,000.00	\$122,426.89	\$22,573.11	08-161 or 204	
2009	Pickup 4x4 (small) (Replaces 414 S-10)	341-0001-000	\$20,000.00		\$20,000.00	206	
2009	Pickup (small) (Replaces 405 S-10)	341-0001-000	\$20,000.00		\$20,000.00	208	
	Furniture for MPTP Conference Room (Taken from line230)	340-0001-000	\$1,500.00	\$1,275.96	\$224.04	209	7612 & 7613
	<b>Water Quality &amp; Production Sub-total</b>		<b>\$240,700.00</b>	<b>\$144,840.75</b>	<b>\$95,859.25</b>		
	<b>LABORATORY</b>						
	<b>2009</b>						
2009	Water jacketed incubator & Sealer	344-0001-000	\$9,000.00	\$7,683.67	\$1,316.33	210	7436 & 7576
	<b>Laboratory Sub-Total</b>		<b>\$9,000.00</b>	<b>\$7,683.67</b>	<b>\$1,316.33</b>		
	<b>MAINTENANCE</b>						
	<b>2009</b>						
2008	Pump Control Valve	311-0003-000	\$37,000.00	\$32,179.00	\$4,821.00	08-183	
2009	Roof replacement at FTTP	304-0004-000	\$220,000.00	\$124,263.67	\$95,736.33	220	
2009	Trailer Mounted Protatable generator :: See Note 1	184-0454-000	\$255,000.00	\$222,282.63	\$32,717.37	222	7415,
2009	Valves for ORPS 2 and TMTP	304-0003-000	\$90,000.00	\$2,885.00	\$87,115.00	224	
2009	Diversion line TMTP - Cancelled 9-10-2009 Per BJ		\$0.00		\$0.00	226	
2009	Replace security camera systems at FTTP , LRPS	320-0001-000	\$20,000.00	\$19,527.57	\$472.43	228	See List
2009	Replace fire alarm panels	320-0001-000	\$16,250.00	\$15,924.26	\$325.74	230	See List
2009	Replace HMI and distribution SCADA panel	339-0001-000	\$95,000.00	\$94,667.02	\$332.98	232	See List
2009	Replace flow meters at Bromley, Dudley, WQ analyzers at FTTP and TMTP	311-0003-000	\$46,750.00	\$46,739.24	\$10.76	234	See List
2009	Replace vehicle 407	341-0001-000	\$25,000.00		\$25,000.00	236	
2009	Utility vehicle	341-0001-000	\$10,000.00	\$10,036.24	-\$36.24	238	7,415
2009	HVAC repair at lab	304-0004-000	\$75,000.00	\$33,727.36	\$41,272.64	240	
2009	Replace hypo pumps at Bristow, Bromley and West Covington	320-0001-000	\$5,000.00	\$3,937.00	\$1,063.00	242	7346 & 7500
2009	Dudley vortex suppressor and soft start transformer (AMP)	311-0003-000	\$70,000.00	\$16,627.95	\$53,372.05	244	
2009	Vibration analysis equipment	311-0001-000	\$25,000.00	\$229.42	\$24,770.58	246	
2009	Tank Painting and Inspections (AMP)		\$665,000.00		\$665,000.00	248	
2008	South Campbell County Water Tower	184-0416-000	\$295,534.56	\$304,422.47	-\$8,887.91	08-185	
3/9/2009	115V Rotomold Cabinet Autosampler	320-0001-000	\$5,609.00	\$5,609.00	\$0.00	250	7,395
8/20/2009	Golf Cart - Yamaha USED	339-0001-000	\$2,000.00	\$2,000.00	\$0.00	252	7,435
	<b>Maintenance Sub-Total</b>		<b>\$1,958,143.56</b>	<b>\$935,057.83</b>	<b>\$1,023,085.73</b>		
	<b>Water Quality &amp; Production Department Sub-Total</b>		<b>\$2,207,843.56</b>	<b>\$1,087,582.25</b>	<b>\$1,120,261.31</b>		
	<b>TOTAL of Departments</b>		<b>\$12,382,276.28</b>	<b>\$3,079,553.06</b>	<b>\$9,271,838.35</b>		

NKWD December 31, 2009 Water Loss Summary													December 2009
	2007	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008
	December	January	February	March	April	May	June	July	August	September	October	November	December
Produced 000's	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298
Purchased 000's													
	11,348,813	11,379,467	11,341,757	11,292,710	11,280,572	11,086,609	10,927,721	10,934,916	10,761,893	10,612,452	10,583,093	10,592,934	10,624,298
Sold 000's	9,237,650	9,273,982	9,289,383	9,264,175	9,264,175	9,498,223	9,218,903	9,145,550	9,097,042	9,157,720	9,110,265	9,029,462	8,612,086
Loss 000'	2,111,164	2,105,486	2,052,374	2,028,535	2,016,397	1,588,386	1,708,818	1,789,366	1,664,851	1,454,732	1,472,828	1,563,472	2,012,212
% of Water Loss	18.6%	18.5%	18.1%	18.0%	17.9%	14.3%	15.6%	16.4%	15.5%	13.7%	13.9%	14.8%	18.9%
% of Water Sold	81.4%	81.5%	81.9%	82.0%	82.1%	85.7%	84.4%	83.6%	84.5%	86.3%	86.1%	85.2%	81.1%
Accounted For Loss 000's	761,417.2	755,261.0	752,595.0	752,117.3	688,738.6	658,559.0	640,267.7	618,569.5	597,559.0	573,112.4	573,112.4	543,812.0	609,191.0
Adjusted Loss 000's	1,349,746.4	1,350,224.7	1,299,779.0	1,276,417.7	1,327,658.4	929,827.1	1,068,550.3	1,170,796.4	1,067,292.4	881,619.6	899,715.6	1,019,660.2	1,403,020.9
% of Water Loss	11.89%	11.87%	11.46%	11.30%	11.77%	8.39%	9.78%	10.71%	9.92%	8.31%	8.50%	9.63%	13.21%
	2008	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009
	December	January	February	March	April	May	June	July	August	September	October	November	December
	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	10,569,390	10,424,600	10,237,771	10,160,822	10,056,953	10,007,474	9,945,253
<b>TOTAL</b>	10,624,298	10,660,473	10,682,761	10,687,736	10,649,839	10,648,328	10,569,390	10,424,600	10,237,771	10,160,822	10,056,953	10,007,474	9,945,253
Sold 000's	8,612,086	8,657,500	8,657,044	8,574,358	8,633,484	8,418,689	8,609,267	8,544,974	8,491,106	8,332,127	8,206,609	8,066,843	8,064,580
Loss 000's	2,012,212	2,002,973	2,025,717	2,113,378	2,016,355	2,229,640	1,960,123	1,879,626	1,746,665	1,828,695	1,850,344	1,940,632	1,880,672
% of Water Loss	18.9%	18.8%	19.0%	19.8%	18.9%	20.9%	18.5%	18.0%	17.1%	18.0%	18.4%	19.4%	18.9%
% of Water Sold	81.1%	81.2%	81.0%	80.2%	81.1%	79.1%	81.5%	82.0%	82.9%	82.0%	81.6%	80.6%	81.1%
Accounted For Loss 000's	609,191.0	610,320.3	605,200.8	618,762.2	597,888.3	581,257.1	649,334.5	629,205.6	645,055.6	644,943.5	639,687.0	554,685.1	456,837.7
Adjusted Loss 000's	1,403,020.9	1,392,652.8	1,420,516.5	1,494,615.8	1,418,466.2	1,648,382.5	1,310,788.6	1,250,420.6	1,101,609.8	1,183,751.3	1,210,656.9	1,385,946.6	1,423,834.5
% of Water Loss	13.21%	13.06%	13.30%	13.98%	13.32%	15.48%	12.40%	11.99%	10.76%	11.65%	12.04%	13.85%	14.32%

Water Loss 2009





**NORTHERN KENTUCKY WATER DISTRICT**

**December 31, 2009**

*FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS'  
REPORT*



VonLehman & Company Inc. [vlcpa.com](http://vlcpa.com)

4755 Lake Forest Drive, Suite 100 Cincinnati, OH 45242-3836 513.891.5911 F 513.891.5969  
250 Grandview Drive, Suite 300 Fort Mitchell, KY 41017-5610 859.331.3300 F 859.331.4358

**NORTHERN KENTUCKY WATER DISTRICT  
TABLE OF CONTENTS**

	<b>PAGE</b>
Independent Auditors' Report	
Management's Discussion and Analysis (MD&A)	1 – 5
Basic Financial Statements	
Statements of Net Assets	6
Statements of Revenues, Expenses and Changes in Net Assets	7
Statements of Cash Flows	8
Notes to the Financial Statements	9 – 26
Required Supplemental Information	
Statement of Revenues, Expenses and Changes in Net Assets – Budget to Actual – Year Ended December 31, 2009	27
Other Supplemental Information	
Statements of Water Operating Revenue	28
Statements of Combined Operation and Maintenance Expenses	29
Schedule of Insurance Coverages – December 31, 2009	30
Schedule of Depository Collateral Security – Year Ended December 31, 2009	31
Schedule of Rates, Rules and Regulations – December 31, 2009	32 – 33
Members of the Commission and Administrative Staff – December 31, 2009	34
Required Regulatory Information	
Schedule of Expenditures of Federal Awards	35
Notes to the Schedule of Expenditures of Federal Awards	36
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	37 – 38
Independent Auditors' Report on Compliance with Requirements Applicable to each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	39 – 40
Schedule of Findings and Questioned Costs	41
Schedule of Status of Prior Year Findings and Questioned Costs	42

## INDEPENDENT AUDITORS' REPORT

Board of Commissioners  
Northern Kentucky Water District  
Erlanger, Kentucky 41018

We have audited the accompanying statement of net assets of Northern Kentucky Water District as of December 31, 2009 and 2008 and the related statements of revenues, expenses and changes in net assets and cash flows for the years then ended, which collectively comprise the District's basic financial statements. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northern Kentucky Water District as of December 31, 2009 and 2008, and the respective changes in financial position and cash flows, thereof for the years then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2010, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

The management's discussion and analysis on pages 1 through 5 and budgetary comparison information on page 27 are not a required part of the basic financial statements but are supplementary information required by U.S. generally accepted accounting principles. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the basic consolidated financial statements of the Northern Kentucky Water District taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is not a required part of the basic financial statements. The supplemental information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*VonLehman & Company Inc.*

Fort Mitchell, Kentucky  
March 23, 2010

**NORTHERN KENTUCKY WATER DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

Our discussion and analysis of Northern Kentucky Water District's financial performance provides an overview of the District's financial activities for the year ended December 31, 2009. This information is presented in conjunction with the audited financial statements that follow this section.

**Financial Highlights**

The assets of the District exceeded its liabilities at the close of the most recent year by \$139,544,412 (net assets). This was an increase of \$5,980,552 in comparison to the prior year.

- Operating revenues decreased \$1,143,409 or 3% from 2008.
- The debt coverage ratio decreased from 1.66 in 2008 to 1.20 in 2009.

**Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the District as prescribed by Governmental Accounting Standards. The District's basic financial statements include the statements of net assets, statements of revenues, expenses and changes in net assets and statements of cash flows and the notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

**Basis of Accounting**

The District's financial statements are prepared using the accrual basis of accounting.

**The Statement of Net Assets and the Statement of Revenues, Expenses and Changes in Net Assets**

In the Statement of Net Assets and the Statement of Revenues, Expenses and Changes in Net Assets, we report the District's activities:

- The District charges rates on water consumption to customers to help it cover all or most of the cost of certain services it provides.

**NORTHERN KENTUCKY WATER DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
(Continued)**

**Overview of Annual Financial Report**

Table 1 provides a summary of the District's net assets for 2009 compared to 2008 and 2007.

**Table 1  
Net Assets**

	<b>December 31,</b>		
	<b>2009</b>	<b>2008</b>	<b>2007</b>
Current Assets	\$ 23,831,177	\$ 23,915,260	\$ 21,552,154
Restricted Assets	66,878,081	43,365,177	47,993,461
Noncurrent Assets	<u>284,786,786</u>	<u>268,615,612</u>	<u>259,702,469</u>
<b>Total Assets</b>	<u>375,496,044</u>	<u>335,896,049</u>	<u>329,248,084</u>
Current Liabilities	9,313,315	35,707,153	8,219,795
Liabilities Payable From Restricted Assets	6,980,985	5,080,549	5,969,127
Long-Term Liabilities (Net of Current Portion)	<u>219,657,332</u>	<u>161,544,487</u>	<u>191,440,000</u>
<b>Total Liabilities</b>	<u>235,951,632</u>	<u>202,332,189</u>	<u>205,628,922</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	49,683,719	64,800,643	53,078,761
Restricted	59,897,096	38,284,628	42,024,334
Unrestricted	<u>29,963,597</u>	<u>30,478,589</u>	<u>28,516,067</u>
<b>Total Net Assets</b>	<u>\$ 139,544,412</u>	<u>\$ 133,563,860</u>	<u>\$ 123,619,162</u>

The District's net assets for 2009 increased 4% to \$139,544,412 in 2009 compared to \$133,563,860 for 2008. The increase was mainly attributable to additional capital assets acquired from new construction. The largest portion of the District's net assets (43%) is considered to be restricted. This amount represents resources that are subject to external restrictions on how they may be used.

An additional portion of the District's net assets (36%) reflects its investment in capital assets (e.g. land, buildings, infrastructure, machinery and equipment); less any related debt used to acquire those assets still outstanding. The District uses these capital assets to provide services to its customers. Consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The Unrestricted net assets (21%) may be used to meet the District's ongoing obligations to customers and creditors.

**NORTHERN KENTUCKY WATER DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
(Continued)**

Table 2 shows the changes in net assets for 2009, as well as revenue and expense comparisons to 2008 and 2007.

**Table 2  
Changes in Net Assets**

	Years Ended December 31,		
	2009	2008	2007
Operating Revenues			
Water Sales	\$ 39,420,673	\$ 40,409,737	\$ 37,410,245
Forfeited Discounts	765,149	906,636	784,386
Rents From Property	540,702	493,590	527,552
Other Water Revenue	320,190	380,160	366,560
Total Operating Revenues	<u>41,046,714</u>	<u>42,190,123</u>	<u>39,088,743</u>
Operating Expenses			
Operations, Maintenance and Administration Expenses	24,163,695	24,033,139	23,782,968
Depreciation	8,224,563	7,563,621	5,916,329
Total Operating Expenses	<u>32,388,258</u>	<u>31,596,760</u>	<u>29,699,297</u>
Net Operating Income	<u>8,658,456</u>	<u>10,593,363</u>	<u>9,389,446</u>
Non-Operating Income (Expenses)			
Investment Income	638,601	2,112,845	2,506,262
Miscellaneous Non-Operating (Expense) Income	(220,043)	181,116	152,913
Interest on Long-Term Debt	(7,218,162)	(6,911,008)	(6,957,720)
Amortization of Bond Discount and Expense	(575,332)	(567,231)	(575,605)
Net Non-Operating Expenses	<u>(7,374,936)</u>	<u>(5,184,278)</u>	<u>(4,874,150)</u>
Income Before Capital Contributions	1,283,520	5,409,085	4,515,296
Capital Contributions	<u>4,697,032</u>	<u>4,535,613</u>	<u>4,920,156</u>
Change in Net Assets	5,980,552	9,944,698	9,435,452
Net Assets – January 1	<u>133,563,860</u>	<u>123,619,162</u>	<u>114,183,710</u>
Net Assets – December 31	<u>\$ 139,544,412</u>	<u>\$ 133,563,860</u>	<u>\$ 123,619,162</u>

The basic financial statements of the District are included in this report. Operations are accounted for in such a manner as to show change in net assets and the District is intended to be entirely or predominantly self supported from water user charges.

In reviewing income before capital contributions, the financial statements showed net income for the year of \$1,283,520. Operating revenues decreased 3% due to the weather conditions that provided for a wetter summer. Operating expenses increased by 3%. Capital contributions increased by \$161,419 (4%) primarily due to the slight increase in the real estate market and building.

**NORTHERN KENTUCKY WATER DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
(Continued)**

**Debt and Capital Asset Administration**

Table 3 summarizes the District's outstanding debt at the end of 2009 as compared to 2008 and 2007.

**Table 3  
Outstanding Debt at Year End**

	December 31,		
	2009	2008	2007
Bond Payable Obligations	\$ 185,065,000	\$ 162,550,000	\$ 168,128,000
Notes Payable	41,549,068	32,238,035	29,140,000
Totals	<u>\$ 226,614,068</u>	<u>\$ 194,788,035</u>	<u>\$ 197,268,000</u>

At year-end, the District had \$226,614,068 in outstanding notes and bonds compared to \$194,788,035 last year. That is an increase of 16% as shown in Table 3.

**Capital Assets**

At December 31, 2009, the capital assets reported were \$276,297,787 including land, buildings, water systems, equipment, and vehicles. This represents a net increase of \$16,709,109, or 6%, over last year due to the District's investment in distribution and treatment projects, vehicles and equipment during the fiscal year.

**Table 4  
Capital Assets, Net of Depreciation**

	December 31,		
	2009	2008	2007
Not Being Depreciated			
Land	\$ 3,184,444	\$ 2,893,775	\$ 2,868,437
Construction in Progress	38,379,774	39,560,254	30,336,979
Plant Acquisition Adjustment	5,516,136	5,516,136	5,516,136
Other Capital Assets			
Utility Plants			
Transmission and Distribution System Plant and Equipment	190,897,977	180,311,429	174,386,541
Source of Supply and Pumping System Plant and Equipment	32,140,590	31,083,171	30,910,972
Water Treatment Plant and Equipment	57,504,108	46,744,073	46,433,467
General Plant and Equipment	23,990,216	22,871,039	22,942,221
Subtotal	353,019,324	328,979,877	313,394,753
Less Accumulated Depreciation	<u>76,721,537</u>	<u>69,391,199</u>	<u>63,047,992</u>
Totals	<u>\$ 276,297,787</u>	<u>\$ 259,588,678</u>	<u>\$ 250,346,761</u>



**NORTHERN KENTUCKY WATER DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
(Continued)**

**Economic Factors and Next Year's Budget**

The District's budget for 2010 projects relatively flat revenues as no rate increases are scheduled to be implemented. The operating expenses reflect a small increase due to treatment chemicals, electricity, and materials in conjunction with decreases in other areas as the District is focused on controlling our operating costs.

**Contacting the District's Financial Management**

This report is designed to provide our customers and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Administrative Office at 2835 Crescent Springs Road, Erlanger, KY, 41018

**NORTHERN KENTUCKY WATER DISTRICT  
STATEMENT OF NET ASSETS**

**ASSETS**

	December 31,	
	2009	2008
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 12,973,478	\$ 11,509,211
Accounts Receivable		
Customers	4,608,840	5,328,898
Unbilled Customers	4,700,000	4,700,000
Others	57,379	127,204
Assessments Receivable	87,322	82,711
Inventory Supplies for New Installation and Maintenance, at Cost	1,251,889	1,268,952
Prepaid Items	152,269	898,284
	<u>23,831,177</u>	<u>23,915,260</u>
<b>Restricted Assets</b>		
Boone Florence Settlement	1,997,887	2,426,639
Bond Proceeds Fund	27,917,545	15,081,881
Debt Service Reserve Account	15,589,606	13,359,108
Debt Service Account	10,062,330	9,885,153
Improvement, Repair & Replacement	11,310,713	2,612,396
	<u>66,878,081</u>	<u>43,365,177</u>
<b>Noncurrent Assets</b>		
Miscellaneous Deferred Charges	8,488,999	9,026,934
Capital Assets:		
Land, System, Buildings and Equipment	314,639,550	289,419,623
Construction in Progress	38,379,774	39,560,254
	<u>353,019,324</u>	<u>328,979,877</u>
Total Capital Assets	353,019,324	328,979,877
Less Accumulated Depreciation	76,721,537	69,391,199
	<u>276,297,787</u>	<u>259,588,678</u>
Total Capital Assets, Net of Accumulated Depreciation	276,297,787	259,588,678
Total Noncurrent Assets	284,786,786	268,615,612
	<u>284,786,786</u>	<u>268,615,612</u>
<b>Total Assets</b>	<u>\$ 375,496,044</u>	<u>\$ 335,896,049</u>

See Accountant's Report

## LIABILITIES

	December 31,	
	<u>2009</u>	<u>2008</u>
<b>Current Liabilities</b>		
Bonded Indebtedness	\$ 6,626,000	\$ 5,775,000
Notes Payable	330,736	27,468,548
Accounts Payable	1,879,021	2,101,658
Accrued Payroll and Taxes	278,179	148,361
Other Accrued Liabilities	199,379	213,586
	<u>9,313,315</u>	<u>35,707,153</u>
<b>Liabilities Payable-Restricted Assets</b>		
Accounts Payable	3,401,332	1,898,706
Accrued Interest Payable	3,579,653	3,181,843
	<u>6,980,985</u>	<u>5,080,549</u>
<b>Long-Term Liabilities (Net of Current Portion)</b>		
Bond Indebtedness	178,439,000	156,775,000
Notes Payable	41,218,332	4,769,487
	<u>219,657,332</u>	<u>161,544,487</u>
<b>Total Long-Term Liabilities</b>	<u>219,657,332</u>	<u>161,544,487</u>
<b>Total Liabilities</b>	<u>235,951,632</u>	<u>202,332,189</u>
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	49,683,719	64,800,643
Restricted, Net of Related Debt	59,897,096	38,284,628
Unrestricted	29,963,597	30,478,589
	<u>139,544,412</u>	<u>133,563,860</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 375,496,044</u>	<u>\$ 335,896,049</u>

**NORTHERN KENTUCKY WATER DISTRICT**  
**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

	<b>Years Ended December 31,</b>	
	<b>2009</b>	<b>2008</b>
<b>Operating Revenues</b>		
Water Sales	\$ 39,420,673	\$ 40,409,737
Forfeited Discounts	765,149	906,636
Rents From Property	540,702	493,590
Other Water Revenues	320,190	380,160
	<u>41,046,714</u>	<u>42,190,123</u>
<b>Operating Expenses</b>		
Operating and Maintenance Expense	24,163,695	24,033,139
Depreciation Expense	8,224,563	7,563,621
	<u>32,388,258</u>	<u>31,596,760</u>
Net Operating Income	<u>8,658,456</u>	<u>10,593,363</u>
<b>Other Income (Expense)</b>		
Investment Income	638,601	2,112,845
Miscellaneous Non-Operating (Expense) Income	(220,043)	181,116
Interest on Long-Term Debt	(7,218,162)	(6,911,008)
Amortization of Debt Discount and Expense	(575,332)	(567,231)
	<u>(7,374,936)</u>	<u>(5,184,278)</u>
Change in Net Assets Before Capital Contributions	1,283,520	5,409,085
Capital Contributions	<u>4,697,032</u>	<u>4,535,613</u>
Change in Net Assets	5,980,552	9,944,698
<b>Net Assets - Beginning of Year</b>	<u>133,563,860</u>	<u>123,619,162</u>
<b>Net Assets - End of Year</b>	<u>\$ 139,544,412</u>	<u>\$ 133,563,860</u>

See Accountant's Report

**NORTHERN KENTUCKY WATER DISTRICT  
STATEMENTS OF CASH FLOWS**

	<b>Years Ended December 31,</b>	
	<b>2009</b>	<b>2008</b>
<b>Cash Flows From Operating Activities</b>		
Received from Customers	\$ 41,831,986	\$ 41,761,799
Paid to Suppliers for Goods and Services	(11,709,988)	(12,454,689)
Paid to or on Behalf of Employees for Services	(11,797,655)	(12,137,429)
Net Cash Provided by Operating Activities	<u>18,324,343</u>	<u>17,169,681</u>
<b>Cash Flows From Investing Activities</b>		
Investment Income	<u>638,601</u>	<u>2,112,845</u>
<b>Cash Flows From Capital and Related Financing Activities</b>		
Principal Paid on Capital Debt	(7,101,166)	(5,890,853)
Debt Proceeds	38,927,199	3,410,888
Interest Paid on Bonds and Notes, Net of Capitalized Interest	(6,820,352)	(6,980,474)
Change in Deferred Assets, Other Than Amortization	411,936	(238,457)
Bond Discount	(129,331)	-
Bond Issuance Costs	(320,002)	-
Acquisition and Construction of Fixed Assets	(20,660,166)	(12,813,754)
Proceeds from Sale of Fixed Assets	-	530,517
Decrease (Increase) in Restricted Funds		
Boone Florence Settlement	428,752	344,437
Bond Proceeds Fund	(12,835,664)	4,085,557
Debt Service Reserve and Debt Service Account	(2,407,675)	(521,113)
Improvement, Repair and Replacement Fund	(8,698,317)	719,403
Receipt (Payment) of Restricted Liabilities	1,502,626	(819,112)
Miscellaneous Non-Operating Income	<u>203,483</u>	<u>194,428</u>
Net Cash Used by Capital Financing Activities	<u>(17,498,677)</u>	<u>(17,978,533)</u>
Net Change in Cash	1,464,267	1,303,993
<b>Cash and Cash Equivalents Beginning of Year</b>	<u>11,509,211</u>	<u>10,205,218</u>
<b>Cash and Cash Equivalents End of Year</b>	<u>\$ 12,973,478</u>	<u>\$ 11,509,211</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>		
Net Operating Income	\$ 8,658,456	\$ 10,593,363
<b>Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities</b>		
Depreciation	8,224,563	7,563,621
Change in Assets and Liabilities		
Accounts Receivable	789,883	(423,519)
Assessments Receivable	(4,611)	(4,805)
Inventory Supplies	17,063	20,872
Prepaid Expenses	746,015	(651,661)
Accounts Payable	(222,637)	280,616
Accrued Payroll and Taxes	129,818	(216,388)
Other Accrued Liabilities	<u>(14,207)</u>	<u>7,582</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 18,324,343</u>	<u>\$ 17,169,681</u>

See Accountant's Report

**NORTHERN KENTUCKY WATER DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1 – REPORTING ENTITY**

The Northern Kentucky Water District (the District) was established August 28, 1996 and became operational January 1, 1997 as a result of a merger agreement executed by the Kenton County Water District No. 1 and the Campbell County Kentucky Water District. The district was organized and operates under the provisions of Kentucky Revised Statutes (Chapter 74). The District owns and operates water production and distribution facilities which are used to furnish water supplies within their service area as approved by the Commonwealth of Kentucky Public Service Commission.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of certain significant accounting policies followed in the preparation of these financial statements.

**Basis of Accounting and Presentation**

The District's financial statements are presented on the full accrual basis in accordance with accounting principles generally accepted in the United States of America. The District applies all Governmental Accounting Standards Board (GASB) pronouncements as well as Financial Accounting Standards Board (FASB) statements and interpretations, and the Accounting Principles Board (APB) of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

The District has adopted GASB accounting pronouncements, and related interpretations issued through December 31, 2009. An accounting standard required capital contributions to be recorded in the statement of revenues, expenses and changes in net assets. Another standard and subsequent statements and interpretations required certain other changes in terminology, format and content, as well as inclusion of the management's discussion and analysis as required supplementary information.

All activities of the District are accounted for within a single proprietary (enterprise) reporting entity. Proprietary entities are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The accounting and financial reporting treatment applied to the District is determined by its measurement focus. The transactions of the District are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations are included on the balance sheet. Net assets (i.e., total assets net of total liabilities) are segregated into "invested in capital assets, net of related liabilities"; "restricted"; and "unrestricted" components.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fund Structure**

The activities of the accounts included in the accompanying financial statements are summarized below.

1. General Revenue Account
2. Operation and Maintenance Account
3. Boone Florence Settlement
4. Bond Proceeds Fund
5. Debt Service Reserve Account
6. Debt Service Account
7. Improvement, Repair and Replacement Account
8. Plant Account

**General Revenue Fund**

All monies received by the District as Pledged Receipts and income from the Debt Service Reserve Account are deposited in the General Revenue Account. Transfers from the General Revenue Account to other designated accounts follow the requirements of the General Bond Resolution.

**Operation and Maintenance Account**

The Operation and Maintenance Account is used to pay operating and maintenance costs of the District in accordance with the annual budget.

**Boone Florence Settlement**

This fund contains the settlement funds related to the early termination of water contracts with the City of Florence, Kentucky and the Boone County Water District. By direction of the Public Service Commission of the Commonwealth of Kentucky, the District holds these funds in a restricted account and moves \$438,589 to an unrestricted account each year. The fund assets are:

	<u>2009</u>	<u>2008</u>
Cash and Cash Equivalents	\$ <u>1,997,887</u>	\$ <u>2,426,639</u>

**Bond Proceeds Fund**

This fund contains the bond proceeds plus investment interest earned that are available for paying the cost of construction and acquisition contracts relating to the water system as provided in the various bond ordinances.

**Debt Service Reserve Account**

This Debt Service Reserve Account holds an amount that will equal the aggregate debt service reserve requirement (defined as the maximum annual debt service requirement in any succeeding bond fiscal year). The account assets are:

Cash and Cash Equivalents	\$ 8,114,119	\$ 5,322,800
FNMA, FHLMC, and FHLBD	7,334,113	7,740,670
Accrued Interest Receivable	<u>141,374</u>	<u>295,638</u>
Total	<u>\$ 15,589,606</u>	<u>\$ 13,359,108</u>

Maximum annual debt service is \$15,336,695.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Debt Service Account**

The Debt Service Account accumulates monies for the purpose of paying interest on the bonds when due and payable and paying the principal of the bonds when due and payable. The account assets are:

	<u>2009</u>	<u>2008</u>
Cash and Cash Equivalents	\$ <u>10,062,330</u>	\$ <u>9,885,153</u>

**Improvement, Repair and Replacement Account**

The Improvement, Repair and Replacement Account is available to make major repairs and replacements and to pay the cost of construction of additions, extensions and improvements to the water system. The account assets are:

Cash	\$ <u>11,310,713</u>	\$ <u>2,612,396</u>
------	----------------------	---------------------

**Plant Account**

The Plant Account records the utility plant, related accumulated depreciation, funds available for plant additions and the long-term indebtedness of the District.

**Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, designated fund balances, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents**

For purposes of the statements of cash flows, the District considers all highly liquid unrestricted debt instruments purchased with a maturity of three months or less to be cash equivalents.

The District is authorized by bond resolution to invest in direct obligations of the United States, or obligations guaranteed by the United States, obligations of certain federal agencies and instrumentalities, including U.S. dollar-denominated deposits in commercial banks which are insured by the Federal Deposit Insurance Corporation or fully collateralized by the foregoing, and public housing bonds or project notes issues by public housing authorities annual contribution contracts with the United States or by requisition or payment agreement with the United States.

**Investment Policy**

General Policy

It is the policy of the District to invest public funds in a manner that will provide the highest investment return with the maximum security of principal while meeting the daily cash flow demands of the District and conforming to all state statutes and District regulations governing the investments of public funds.



**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Authorized Investment Instruments

1. Obligations of the United States and of its agencies and instrumentalities, including obligations subject to repurchase agreements, provided that delivery of these obligations subject to repurchase agreements is taken either directly or through an authorized custodian.
2. Obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States or a United States government agency.
3. Obligations of any corporation of the United States government.
4. Certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation or similar entity or which are collateralized, to the extent uninsured, by any obligations permitted by Section 41.240(4) of the Kentucky Revised Statutes.

Limitations of Investment Transactions

With regard to the investments authorized, the following limitations shall apply:

No investment shall be purchased for the District on a margin basis or through the use of any similar leveraging technique.

**Deposits and Investments**

*Custodial Credit Risk – Deposits.* For deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned. The District maintains deposits with financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). As allowed by law, the depository bank should pledge securities along with FDIC insurance at least equal to the amount on deposit at all times. As of December 31, 2009, the District's deposits are entirely insured and/or collateralized with securities held by the financial institutions on the District's behalf and the FDIC insurance.

*Custodial Credit Risk – Investments.* For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District had custodial credit risk at December 31, 2009 of 12,405,121. The related securities totaling this amount are uninsured, unregistered and held by bank trust departments.

*Credit Risk – Investments.* The District's investments are subject to minimal credit risk because they are invested in Federal Agency securities which are generally considered free of default risk due to the perceived stability of the U.S. Government.

**Supplemental Disclosure of Cash Flow Information**

<u>Cash Paid For Interest During the Year</u>	<u>2009</u>	<u>2008</u>
Expensed	\$ 7,218,162	\$ 6,911,008
Capitalized	<u>1,697,988</u>	<u>1,457,281</u>
Total	<u>\$ 8,916,150</u>	<u>\$ 8,368,289</u>

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The District had the following non-cash capital and related financing activities:

	<u>2009</u>	<u>2008</u>
Refunding of Series 2007 Bond Anticipation Notes	\$ <u>27,165,000</u>	\$ <u>-</u>

**Accounts Receivable-Customers**

The District follows a quarterly cycle billing procedure with approximately one-third of the meter readings billed each month. When meter readings are delayed, bills are rendered based on estimated meter readings to promote consistency of water revenue. In order to accomplish a proper matching of revenues with expenses and to fairly state assets, an analysis is prepared of the final quarterly billings in the year to determine the estimated amount of water delivered but unbilled at year end.

Accounts receivable are stated at their contractual outstanding balances, net of any allowance for doubtful accounts. Accounts are considered past due if any portion of an account has not been paid in full within the contractual terms of the account. The District begins to assess its ability to collect receivables that are over 90 days past due and provides for an adequate allowance for doubtful accounts based on the District's collection history, the financial stability and recent payment history of the customer, and other pertinent factors. Based on these criteria, the District has estimated no allowance for doubtful accounts at December 31, 2009 because it expects no material losses.

**Assessments Receivable**

Direct assessments from property owners are recorded as a receivable by the District at the time the improvement project is completed.

**Inventory**

Inventory is valued at the lower of cost, using the moving average method, or market. Inventories consist of expendable supplies held for new water line installations and maintenance and are charged to expenditures on an "as used" basis.

**Miscellaneous Deferred Charges**

The bond discounts, premiums, costs of issuance and gains or losses on advance refundings and defeasances are deferred and amortized over the life of the related bonds

**Capital Assets**

Prior to 1978, capital assets were recorded as expenditures at the time of purchase and capitalized to the Plant Fund. No depreciation was provided on capital assets and continuing property records were not maintained.

The District obtained an independent appraisal which includes a detailed listing of District buildings, structures and contents. The appraisal serves as the basis for detailed property records that is updated on a continuous basis.

Capital assets are stated at cost or appraised value. Interest related to the financing of projects under construction is capitalized as part of the projects' basis in connection with the various construction projects in progress. In 2009, interest in the amount of \$1,697,988 has been capitalized. The cost of current repairs and maintenance is charged to expense, while the cost of replacements or betterments is capitalized.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Depreciation of the capital assets is computed on the straight-line method over the estimated useful lives of the assets. Useful lives range from:

Water Lines and Plant	20 to 75 Years
Pumping Equipment	20 to 35 Years
Vehicles and Other Equipment	4 to 10 Years

The changes in capital assets are as follows:

	<u>December 31</u> <u>2008</u>	<u>Additions /</u> <u>Transfers</u>	<u>Retirements /</u> <u>Transfers</u>	<u>December 31</u> <u>2009</u>
Land and Land Rights	\$ 2,893,775	\$ 292,669	\$ 2,000	\$ 3,184,444
Structures and Improvements	72,672,045	9,507,476	-	82,179,522
Lake River and Other Intakes	1,463,171	-	-	1,463,171
Supply Mains	2,821,711	43,982	-	2,865,693
Pumping Equipment	9,739,587	1,013,437	-	10,753,024
Water Treatment Equipment	10,375,638	1,600,177	-	11,975,815
Distribution Reservoirs and Standpipes	9,484,766	158,912	-	9,643,680
Transmissions and Distribution Mains	127,041,332	8,910,815	812,040	135,140,109
Services	22,865,810	922,696	259,200	23,529,305
Meters and Meter Installations	7,903,558	658,804	-	8,562,362
Hydrants	5,704,317	1,035,944	130,000	6,610,261
Other Plant and Miscellaneous Equipment	3,340,764	88,596	-	3,429,360
Office Furniture and Equipment	2,533,322	673,400	42,115	3,164,607
Transportation Equipment	2,770,178	132,666	72,397	2,830,447
Tools, Shop and Garage Equipment	432,326	48,118	-	480,444
Laboratory Equipment	94,692	17,616	-	112,308
Power Operated Equipment	846,350	18,371	-	864,721
Other Tangible Plant	920,145	7,917	-	928,062
Construction in Progress	39,560,254	20,030,260	21,210,740	38,379,774
Cost of Utility Plant Excess of Book Value-Newport	4,970,211	-	-	4,970,211
Cost of Utility Plant Excess of Book Value	<u>545,925</u>	<u>-</u>	<u>-</u>	<u>545,925</u>
<b>Total</b>	<b>328,979,877</b>	<b>\$ <u>45,161,859</u></b>	<b>\$ <u>22,528,492</u></b>	<b>353,019,324</b>
Less Accumulated Depreciation	<u>(69,391,199)</u>			<u>(76,721,537)</u>
<b>Net Capital Assets</b>	<b>\$ <u>259,588,678</u></b>			<b>\$ <u>276,297,787</u></b>

**Construction in Progress**

Capitalizable costs incurred on projects which are not in use or ready for use are held in construction in progress. When the asset is ready for use, related costs are transferred to the appropriate capital asset account.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Capital Contributions**

These contributions represent assessments/reimbursements to recover the costs of new services and extensions of the distribution system. The District does not include the amount of costs incurred and contributed by outside contractors for installation of distribution systems which the District absorbs and provides for their operations and maintenance.

**Restricted Net Assets**

Net assets comprise the various net earnings from operating and non-operating revenues, expenses and contributions of capital. Net assets are classified in the following three components: invested in capital assets, net of related debt; restricted; and unrestricted net assets. Invested in capital assets, net of related debt, consists of all capital assets, net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction and improvement of those assets. Restricted net assets consists of net assets for which constraints are placed thereon by external parties, such as lenders, grantors, contributors, laws, regulations and enabling legislation, including self-imposed legal mandates. Unrestricted net assets consists of all other net assets not included in the above categories.

Included in restricted net assets at December 31,

	<u>2009</u>	<u>2008</u>
Boone Florence Settlement	\$ 1,997,887	\$ 2,426,639
Bond Proceeds Fund	27,917,545	15,081,881
Debt Service Reserve Account	15,589,606	13,359,108
Debt Service Account	10,062,330	9,885,153
Improvement, Repair & Replacement	<u>11,310,713</u>	<u>2,612,396</u>
Total Restricted Assets	66,878,081	43,365,177
Less: Restricted Liabilities	<u>6,980,985</u>	<u>5,080,549</u>
Total Restricted Net Assets	<u>\$ 59,897,096</u>	<u>\$ 38,284,628</u>

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts Receivable Arising		
From Billings of Metered Water Sales	\$ 4,608,840	\$ 5,328,898
Accrual for Estimated Unbilled		
Water Revenue	4,700,000	4,700,000
Other	<u>57,379</u>	<u>127,204</u>
Total Net Accounts Receivable	<u>\$ 9,366,219</u>	<u>\$ 10,156,102</u>

**NOTE 4 – BONDED INDEBTEDNESS**

**Fiscal Court of Kenton County, Kentucky**

The Kenton County Water District received a \$100,000 deferred payment loan at 3%. This loan was required as a local match to qualify for a \$750,000 Community Development Block Grant for Phase I of a water project in southern Kenton County. This loan will become due and payable only after sufficient customers in southern Kenton County are obtained in order to reduce the user rates, including surcharges, to approximately \$26.00 per month.

**NOTE 4 – BONDED INDEBTEDNESS (Continued)**

**Water District Refunding Revenue Bonds, Series 1997**

On October 22, 1997, Water Refunding Revenue Bonds were issued by the Northern Kentucky Water District with a face value of \$11,225,000 pursuant to the 1985 General Bond Resolution as amended by a First Supplemental General Bond Resolution adopted November 17, 1987.

The purpose of the bond issue was to redeem all the \$1,600,000 Northern Kentucky Water District Water District Revenue Bond Anticipation Note, dated April 1, 1997 and to discharge and defease all of the currently outstanding) Campbell County Kentucky Water District Revenue Refunding Bonds, 1989 Series A dated May 1, 1989; ii) Campbell County Kentucky Water District Revenue Bonds, Series 1991 dated December 1, 1991; and, iii) Campbell County Kentucky Water District Revenue Bonds, Series 1992 dated August 1, 1992.

The Water District Revenue Bonds, Series 1997, are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	4.75%	\$ 975,000	\$ 111,269	\$ 1,086,269
2011	4.75%	1,025,000	63,769	1,088,769
2012	4.75%	60,000	38,000	98,000
2013	4.75%	60,000	35,150	95,150
2014	4.75%	65,000	32,181	97,181
2015 – 2019	4.75%	375,000	110,081	485,081
2020 – 2023	4.75%	<u>270,000</u>	<u>19,713</u>	<u>289,713</u>
Totals		<u>\$ 2,830,000</u>	<u>\$ 410,163</u>	<u>\$ 3,240,163</u>

**Water District Revenue Bonds, Series 1998**

In December 1998, the Northern Kentucky Water District sold \$11,355,000 of its Revenue Bonds for the purpose of paying costs of acquiring and construction of various water district projects.

The Water District Revenue Bonds, Series 1998, are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	4.75%	\$ 295,000	\$ 416,830	\$ 711,830
2011	4.75%	310,000	402,461	712,461
2012	4.75%	325,000	387,380	712,380
2013	4.80%	340,000	371,501	711,501
2014	4.85%	360,000	354,611	714,611
2015 – 2019	4.875%	2,075,000	1,486,266	3,561,266
2020 – 2024	4.875%	2,655,000	912,722	3,567,722
2025 – 2029	4.875%	<u>2,365,000</u>	<u>218,522</u>	<u>2,583,522</u>
Totals		<u>\$ 8,725,000</u>	<u>\$ 4,550,293</u>	<u>\$ 13,275,293</u>

**NOTE 4 – BONDED INDEBTEDNESS (Continued)**

**Water District Revenue Bonds, Series 2001**

In October 2001, the Northern Kentucky Water District sold \$16,325,000 of its Revenue Bonds for the purpose of paying costs of acquiring and construction of various water district projects and to redeem the Series 2000 Bond Anticipation Note.

The Water District Revenue Bonds, Series 2001, are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	4.00%	\$ 75,000	\$ 698,878	\$ 773,878
2011	4.20%	80,000	695,545	775,545
2012	4.30%	80,000	692,105	772,105
2013	4.50%	735,000	674,583	1,409,583
2014	4.50%	770,000	641,840	1,411,840
2015 – 2019	4.75%	4,455,000	2,632,163	7,087,163
2020 – 2024	4.75-5.00%	5,690,000	1,415,463	7,105,463
2025 – 2027	5.00%	<u>2,710,000</u>	<u>137,250</u>	<u>2,847,250</u>
Totals		<u>\$ 14,595,000</u>	<u>\$ 7,587,827</u>	<u>\$ 22,182,827</u>

**Rural Development Loan**

In August 2000, the Northern Kentucky Water District closed on a loan agreement with the Department of Agriculture for the Sub District C Construction project. The amount of the loan was \$2,287,000 with an annual interest rate of 5%. The repayment of the loan is on a 40 year amortization schedule.

The following is a schedule of future debt service requirements to maturity:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	\$ 31,000	\$ 103,475	\$ 134,475
2011	33,000	101,875	134,875
2012	34,000	100,200	134,200
2013	36,000	98,450	134,450
2014	38,000	96,600	134,600
2015 – 2019	221,000	451,725	672,725
2020 – 2024	282,000	389,100	671,100
2025 – 2029	359,000	309,375	668,375
2030 – 2034	460,000	207,600	667,600
2035 – 2039	<u>591,000</u>	<u>76,775</u>	<u>667,775</u>
Totals	<u>\$ 2,085,000</u>	<u>\$ 1,935,175</u>	<u>\$ 4,020,175</u>

**NOTE 4 – BONDED INDEBTEDNESS (Continued)**

**Water District Refunding and Revenue Bonds, Series 2002 A**

In February 2002, the Northern Kentucky Water District sold \$45,485,000 of its Refunding and Revenue Bonds for the purpose of refunding in advance of maturity the Water District's outstanding Refunding and Revenue Bonds dated March 1, 1992 in the principal amount of \$26,565,000. Additional proceeds were used to purchase the City of Newport Waterworks system.

The Water District Revenue Bonds, Series 2002 A, are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	4.50%	\$ 465,000	\$ 2,089,353	\$ 2,554,353
2011	4.50%	485,000	2,067,978	2,552,978
2012	4.50%	1,530,000	2,022,640	3,552,640
2013	4.65%	950,000	1,966,840	2,916,840
2014	4.65%	990,000	1,923,190	2,913,190
2015 – 2019	4.75-5.00%	8,920,000	8,669,908	17,589,908
2020 – 2024	5.00%	17,070,000	5,343,000	22,413,000
2025 – 2028	5.00%	<u>12,495,000</u>	<u>957,875</u>	<u>13,452,875</u>
Totals		<u>\$ 42,905,000</u>	<u>\$ 25,040,784</u>	<u>\$ 67,945,784</u>

**Water District Revenue Bonds, Series 2002 B**

In December 2002, the Northern Kentucky Water District sold \$10,575,000 of its Refunding Revenue Bonds for the purpose of refunding in advance of maturity the Water District's outstanding Refunding and Revenue Bonds dated December 1, 1992 in the principal amount of \$9,945,000.

The Water District Revenue Bonds, Series 2002B, are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	3.00%	\$ 775,000	\$ 250,675	\$ 1,025,675
2011	3.50%	805,000	220,044	1,025,044
2012	3.75%	835,000	187,244	1,022,244
2013	4.00%	870,000	153,144	1,023,144
2014	4.00%	900,000	117,744	1,017,744
2015 – 2017	4.00-4.25%	<u>2,430,000</u>	<u>135,153</u>	<u>2,565,153</u>
Totals		<u>\$ 6,615,000</u>	<u>\$ 1,064,004</u>	<u>\$ 7,679,004</u>

**NOTE 4 – BONDED INDEBTEDNESS (Continued)**

**Water District Refunding Revenue Bonds, Series 2003A**

In March 2003, the Northern Kentucky Water District sold \$1,615,000 of its Revenue Bonds in order to redeem the Revenue Bonds, Series 1995C. The bonds maturing on or after February 1, 2014 are subject to redemption, in whole or in part, on any date on or after February 1, 2013 at a redemption price of 100%.

The Water District Refunding Revenue Bonds, Series 2003A, are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	2.60%	\$ 40,000	\$ 60,685	\$ 100,685
2011	3.00%	40,000	59,315	99,315
2012	3.30%	40,000	57,865	97,865
2013	3.55%	45,000	56,259	101,259
2014	3.55%	45,000	54,504	99,504
2015 – 2019	3.55-4.05%	255,000	242,349	497,349
2020 – 2024	4.15-4.50%	320,000	178,271	498,271
2025 – 2029	4.50-4.55%	400,000	96,655	496,655
2030 – 2032	4.55-4.60%	215,000	12,075	227,075
Totals		<u>\$ 1,400,000</u>	<u>\$ 817,978</u>	<u>\$ 2,217,978</u>

**Water District Revenue Bonds, Series 2003B**

In June 2003, the Northern Kentucky Water District issued \$30,270,000 of its Revenue Bonds in order to redeem Bond Anticipation Renewal Notes, Series 2003A, that had been issued in January 2003 for the purpose of paying off two series of bond anticipation notes that had been issued in 2001 and, also, to fund certain construction projects of the District. The bonds maturing on or after February 1, 2014 are subject to redemption, in whole or in part, on any date, on or after August 1, 2013 at a redemption price of 100%.

The Water District Revenue Bonds, Series 2003B, are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	2.75%	\$ 940,000	\$ 944,488	\$ 1,884,488
2011	3.00%	965,000	917,088	1,882,088
2012	3.125%	995,000	887,066	1,882,066
2013	3.125%	1,030,000	855,425	1,885,425
2014	3.125%	1,060,000	822,769	1,882,769
2015 – 2019	3.250-4.00%	5,905,000	3,515,350	9,420,350
2020 – 2024	4.125%	7,210,000	2,200,688	9,410,688
2025 – 2028	4.125%	6,945,000	587,709	7,532,709
Totals		<u>\$ 25,050,000</u>	<u>\$ 10,730,583</u>	<u>\$ 35,780,583</u>



**NOTE 4 – BONDED INDEBTEDNESS (Continued)**

**Water District Refunding Revenue Bonds, Series 2003C**

In December 2003, the Northern Kentucky Water District issued \$23,790,000 of its Refunding Revenue Bonds for the purpose of refunding in advance of maturity the Water District's outstanding Revenue Bonds Series 1993A, Series 1995A, and Series 1995B in the principal amount of \$21,290,000. The bonds maturing on or after February 1, 2015 are subject to redemption, in whole or in part, on any date, on or after February 1, 2014 at a redemption price of 100%.

The Water District Revenue Bonds, Series 2003C, are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	3.00%	\$ 1,305,000	\$ 600,031	\$ 1,905,031
2011	3.25%	1,350,000	558,519	1,908,519
2012	3.50%	1,395,000	512,169	1,907,169
2013	3.50%	1,445,000	462,469	1,907,469
2014	4.00%	1,505,000	407,081	1,912,081
2015 – 2019	4.00-4.125%	8,140,000	1,076,666	9,216,666
2020	4.25%	<u>1,160,000</u>	<u>24,650</u>	<u>1,184,650</u>
Totals		<u>\$ 16,300,000</u>	<u>\$ 3,641,585</u>	<u>\$ 19,941,585</u>

**Water District Revenue Bonds, Series 2004**

In November 2004, the Northern Kentucky Water District sold \$10,455,000 of its Revenue Bonds in order to fund various construction projects. The bonds maturing on or after February 1, 2015 are subject to redemption, in whole or in part beginning August 1, 2014 at a redemption price of 100%.

The Water District Refunding Revenue Bonds, Series 2004, are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	2.00%	\$ 305,000	\$ 371,869	\$ 676,869
2011	3.00%	315,000	362,569	677,569
2012	3.25%	325,000	352,563	677,563
2013	3.375%	335,000	341,628	676,628
2014	3.50%	345,000	329,938	674,938
2015 – 2019	3.50-4.00%	1,955,000	1,430,400	3,385,400
2020 – 2024	4.00-4.50%	2,420,000	966,375	3,386,375
2025 – 2029	4.50%	<u>3,040,000</u>	<u>354,375</u>	<u>3,394,375</u>
Totals		<u>\$ 9,040,000</u>	<u>\$ 4,509,717</u>	<u>\$ 13,549,717</u>

**NOTE 4 – BONDED INDEBTEDNESS (Continued)**

**Taylor Mill Purchase Financing**

In March 2004, the Water District purchased the assets of the Taylor Mill Water System for \$3,000,000. The purchase price will be paid over 14 years without interest. Payments are due as follows:

<u>Years</u>	<u>Principal Amount</u>
2010	\$ 175,000
2011	175,000
2012	175,000
2013	175,000
2014	175,000
2015 – 2018	<u>575,000</u>
Total	<u>\$ 1,450,000</u>

**Water District Revenue Bonds, Series 2006**

In September 2006, the Northern Kentucky Water District sold \$29,000,000 of its Revenue Bonds to refund the Water District Bond Anticipation Notes, Series 2005 and 2004 and in order to fund various construction projects. The bonds maturing on or after February 1, 2031 are subject to redemption, in whole or in part beginning August 1, 2016 at a redemption price of 100%.

The Water District Refunding Revenue Bonds, Series 2006, are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	4.00%	\$ 775,000	\$ 1,113,588	\$ 1,888,588
2011	4.00%	805,000	1,081,988	1,886,988
2012	4.00%	835,000	1,049,188	1,884,188
2013	4.00%	870,000	1,015,088	1,885,088
2014	4.00%	900,000	979,688	1,879,688
2015 – 2019	4.00%	4,920,000	4,321,638	9,241,638
2020 – 2024	4.125-4.125%	6,575,000	3,159,797	9,734,797
2025 – 2029	4.125-4.250%	7,875,000	1,669,263	9,544,263
2030 – 2031	4.250-4.375%	<u>3,675,000</u>	<u>162,641</u>	<u>3,837,641</u>
Totals		<u>\$ 27,230,000</u>	<u>\$ 14,552,879</u>	<u>\$ 41,782,879</u>

**Water District Bond Anticipation Notes, Series 2007**

In April, 2007, the Northern Kentucky Water District Sold \$27,165,000 of Bond Anticipation Notes for the purpose of paying part of the cost of constructing various projects to the District's water system. The Bond Anticipation Notes were paid in full with the proceeds from the Water District Revenue Bond, Series 2009.

**NOTE 4 – BONDED INDEBTEDNESS (Continued)**

**Kentucky Infrastructure Authority Loan F06-03**

In January, 2007, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$4,000,000 at an interest rate of 3.0%, maturing in June, 2028. As of December 31, 2009, all funds have been received.

The Kentucky Infrastructure Authority Loan F06-03 is scheduled to mature as follows:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	\$ 155,736	\$ 112,420	\$ 268,156
2011	160,443	107,713	268,156
2012	165,293	102,864	268,157
2013	170,289	97,868	268,157
2014	175,436	92,721	268,157
2015 – 2019	959,995	380,786	1,340,781
2020 – 2024	1,114,113	226,668	1,340,781
2025 – 2028	<u>884,675</u>	<u>53,871</u>	<u>938,546</u>
Totals	<u>\$ 3,785,980</u>	<u>\$ 1,174,911</u>	<u>\$ 4,960,891</u>

**Water District Bond Anticipation Notes, Series 2009**

In November, 2009, the Northern Kentucky Water District Sold \$29,160,000 of Bond Anticipation Notes for the purpose of paying part of the cost of constructing various projects to the District's water system.

The Water District Bond Anticipation Notes, Series 2009, are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	2.50%	\$ -	\$ 706,725	\$ 706,725
2011	2.50%	<u>29,160,000</u>	<u>729,000</u>	<u>29,889,000</u>
		<u>\$ 29,160,000</u>	<u>\$ 1,435,725</u>	<u>\$ 30,595,725</u>

**NOTE 4 – BONDED INDEBTEDNESS (Continued)**

**Water District Revenue Bonds, Series 2009**

In January, 2009, the Northern Kentucky Water District sold \$29,290,000 of its Revenue Bonds to refund the Water District Bond Anticipation Notes, Series 2007 and in order to fund various construction projects. The bonds maturing on or after February 1, 2033 are subject to redemption, in whole or in part beginning August 1, 2019 at a redemption price of 100%.

The Water District Refunding Revenue Bonds, Series 2009, are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2010	3.75%	\$ 645,000	\$ 1,531,944	\$ 2,176,944
2011	3.75%	670,000	1,507,287	2,177,287
2012	3.75%	695,000	1,481,694	2,176,694
2013	3.75%	720,000	1,455,162	2,175,162
2014	4.00%	750,000	1,426,662	2,176,662
2015 – 2019	4.125-5.00%	4,280,000	6,600,731	10,880,731
2020 – 2024	5.125-5.70%	5,515,000	5,365,781	10,880,781
2025 – 2029	5.80-6.07%	7,330,000	3,552,244	10,882,244
2030 – 2033	6.07-6.15%	<u>7,685,000</u>	<u>1,020,262</u>	<u>8,705,262</u>
Totals		\$ <u>28,290,000</u>	\$ <u>23,941,767</u>	\$ <u>52,231,767</u>

**Kentucky Infrastructure Authority Loan F08-07**

In November, 2008, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$4,000,000 at an interest rate of 1.0%. As of December 31, 2009, \$2,556,571 has been received. Payments will not begin until one year after initiation of operation of the project, and therefore a maturity date has not been determined.

**Kentucky Infrastructure Authority Loan C08-01**

In January, 2009, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$6,000,000 at an interest rate of 3.0%. As of December 31, 2009, \$4,496,617 has been received. Payments will not begin until one year after initiation of operation of the project, and therefore a maturity date has not been determined.

**NOTE 4 – BONDED INDEBTEDNESS (Continued)**

The District is in compliance with Section 726-subsection (iii) of the 1985 General Bond Resolution (as amended November 17, 1987) which requires that the net annual income and revenues, as adjusted, be equal to at least one and twenty hundredths (1.20) times the maximum annual debt service requirement coming due in any future twelve (12) month period beginning February 1, and ending January 31, on all Bonds outstanding payable from pledged receipts.

Changes in long-term debt are as follows:

	December 31, 2008	Additions	Retirements	December 31, 2009
<b>Bond Indebtedness</b>				
Series 1997	\$ 3,760,000	\$ -	\$ 930,000	\$ 2,830,000
Series 1998	9,005,000	-	280,000	8,725,000
Series 2001	14,750,000	-	155,000	14,595,000
Series 2002A	43,270,000	-	365,000	42,905,000
Series 2002B	7,360,000	-	745,000	6,615,000
Series 2003A	1,440,000	-	40,000	1,400,000
Series 2003B	25,965,000	-	915,000	25,050,000
Series 2003C	17,570,000	-	1,270,000	16,300,000
Series 2004	9,335,000	-	295,000	9,040,000
Series 2006	27,980,000	-	750,000	27,230,000
Series 2009	-	29,290,000	1,000,000	28,290,000
Rural Development Loan	2,115,000	-	30,000	2,085,000
<b>Total Bond Indebtedness</b>	<u>162,550,000</u>	<u>29,290,000</u>	<u>6,775,000</u>	<u>185,065,000</u>
Taylor Mill Purchase Note	1,625,000	-	175,000	1,450,000
2007 Bond Anticipation Notes	27,165,000	-	27,165,000	-
2009 Bond Anticipation Notes	-	29,160,000	-	29,160,000
KIA Loan F06-03	3,348,035	589,112	151,166	3,785,981
KIA Loan F08-07	-	2,556,470	-	2,556,470
KIA Loan C08-01	-	4,496,617	-	4,496,617
Deferred Note Payable	100,000	-	-	100,000
<b>Total Long-Term Debt</b>	<u>194,788,035</u>	<u>\$ 66,092,199</u>	<u>\$ 34,266,166</u>	226,614,068
Less Current Portion	<u>(33,243,548)</u>			<u>(6,956,736)</u>
<b>Total Long-Term Debt Less Current Portion</b>	<u>\$ 161,544,487</u>			<u>\$ 219,657,332</u>

**NOTE 5 – EMPLOYEE RETIREMENT SYSTEMS**

**County Employees Retirement System (CERS)**

Water District employees who work at least 100 hours per month participate in the County Employees Retirement System (CERS). Under the provisions of Kentucky Revised Statute 61.645, the Board of Trustees of Kentucky Retirement Systems administers the CERS.

The plan issues separate financial statements which may be obtained by request from Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky 40601.

**NOTE 5 – EMPLOYEE RETIREMENT SYSTEMS (Continued)**

Plan Description – CERS is a cost sharing multiple-employee defined benefit pension plan that covers substantially all regular full-time members employed in positions of each county and school board, and any additional eligible local agencies electing to participate in the System. The plan provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. Cost-of-living adjustments (COLA) are provided at the discretion of the state legislature.

Non-hazardous Contributions – For the year ended December 31, 2009, plan members were required to contribute 5% of their annual creditable compensation. Participating employers were required to contribute at an actuarially determined rate. Per Kentucky Revised Statute Section 61.565(3), normal contribution and past service contribution rates shall be determined by the Board on the basis of an annual valuation last preceding the July 1 of a new biennium. The Board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contribution rates are necessary to satisfy requirements determined in accordance with actuarial bases adopted by the Board. For the year ended December 31, 2009, participating employers contributed 16.16%/13.50% of each employee's creditable compensation. The actuarially determined rate set by the Board for the year ended December 31, 2009 was 13.50% through June 30, 2009 and 16.16% after June 30, 2009 of creditable compensation. Administrative costs of Kentucky Retirement System are financed through employer contributions and investment earnings.

The required contribution and the actual percentage contributed for the District for the current year and the prior two years is as follows:

<u>Years</u>	<u>Contribution</u>	<u>Contributed</u>
2009	\$ 1,242,744	100%
2008	1,228,582	100
2007	1,016,893	100

**NOTE 6 – OPERATING LEASES**

The District is obligated under certain non-cancelable leases for equipment. The leases expire at various dates through May, 2011. Lease expense for both the years ended December 31, 2009 and 2008 were \$13,771.

Minimum future rental payments under non-cancelable operating leases having remaining terms in excess of one year as of December 31, 2009 are:

<u>Years Ending December 31,</u>	
2010	\$ 9,086
2011	<u>3,135</u>
Total	<u>\$ 12,221</u>

During October, 2008, the District began leasing 5,000 square feet of its building to an unrelated entity. The agreed-upon term of the lease is October 1, 2008 until September 31, 2009 with a continuation of month to month until terminated by either party. Rental income for the year ended December 31, 2009 was \$14,063.

**NOTE 7 – ECONOMIC DEPENDENCY**

The District receives the majority of its operating revenues from customers in Kenton, Campbell, and Boone counties of Kentucky.

**NOTE 8 – CONTINGENT LIABILITIES**

The District is a defendant in various lawsuits. Although the outcome of certain of these lawsuits is not presently determinable, in the opinion of the District's Management the resolution of these matters will not result in a material uninsured liability to the District.

**NOTE 9 – CHANGE IN ESTIMATE**

During 2008, the District reduced its estimate of the useful lives of certain capital assets to better reflect the life span of those assets and infrastructure changes. This change had the effect of decreasing the change in net assets for 2008 by approximately \$1.6 million.

**INTENTIONALLY BLANK**



**REQUIRED SUPPLEMENTAL INFORMATION**

**INTENTIONALLY BLANK**

**NORTHERN KENTUCKY WATER DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**BUDGET TO ACTUAL**  
**YEAR ENDED DECEMBER 31, 2009**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Operating Revenues</b>			
Water Sales	\$ 37,890,918	\$ 39,420,673	\$ 1,529,755
Forfeited Discounts	862,201	765,149	(97,052)
Rents From Property	495,000	540,702	45,702
Other Water Revenues	372,343	320,190	(52,153)
Total Operating Revenues	39,620,462	41,046,714	1,426,252
<b>Operating Expenses</b>			
Operation, Maintenance and Administration	23,924,832	24,163,695	(238,863)
Depreciation	-	8,224,563	(8,224,563)
Total Operating Expenses	23,924,832	32,388,258	(8,463,426)
Net Operating Income	15,695,630	8,658,456	(7,037,174)
<b>Nonoperating Income (Expense)</b>			
Investment Income	1,936,344	638,601	(1,297,743)
Miscellaneous Non-Operating Income (Expense)	120,727	(220,043)	(340,770)
Interest on Long-Term Debt	(8,282,001)	(7,218,162)	1,063,839
Amortization of Bond Discount and Expense	-	(575,332)	(575,332)
Total Non-Operating Expense	(6,224,930)	(7,374,936)	(1,150,006)
Change in Net Assets Before Capital Contributions	9,470,700	1,283,520	(8,187,180)
Capital Contributions	-	4,697,032	4,697,032
<b>Change in Net Assets</b>	<b>\$ 9,470,700</b>	<b>\$ 5,980,552</b>	<b>\$ (3,490,148)</b>

**INTENTIONALLY BLANK**

**OTHER SUPPLEMENTAL INFORMATION**

**INTENTIONALLY BLANK**

**NORTHERN KENTUCKY WATER DISTRICT  
STATEMENTS OF WATER OPERATING REVENUE**

	<b>Years Ended December 31,</b>	
	<b>2009</b>	<b>2008</b>
<b>Operating Revenues</b>		
Metered Sales		
Sales to Residential Customers	\$ 23,716,320	\$ 24,351,516
Sales to Commercial Customers	5,989,314	6,336,052
Sales to Industrial Customers	3,160,060	3,257,666
Sales to Public Authorities	1,948,183	2,085,366
Sales to Multiple Family Dwellings	3,329,100	3,190,713
Sales Through Bulk Loading Stations	<u>57,659</u>	<u>37,910</u>
Total Metered Sales	38,200,636	39,259,223
Fire Protection Revenue	19,619	31,987
Sales For Resale	<u>1,200,418</u>	<u>1,118,527</u>
Total Sales of Water	39,420,673	40,409,737
Other Water Revenue	<u>1,626,041</u>	<u>1,780,386</u>
<b>Total Operating Revenues</b>	<b>\$ <u>41,046,714</u></b>	<b>\$ <u>42,190,123</u></b>

**NORTHERN KENTUCKY WATER DISTRICT  
STATEMENTS OF COMBINED OPERATION AND MAINTENANCE EXPENSES**

	<b>Years Ended December 31,</b>	
	<b>2009</b>	<b>2008</b>
<b>Operation and Maintenance Expenses</b>		
Salaries and Wages	\$ 8,431,313	\$ 8,489,680
Employee Pensions and Benefits	3,496,160	3,431,361
Taxes Other Than Income Taxes	600,166	600,378
Purchased Power	2,519,330	2,597,449
Chemicals	1,857,067	1,642,807
Materials and Supplies	1,749,714	1,943,631
Contractual Services	3,359,079	3,118,471
Transportation Expenses	458,126	584,308
Insurance	481,826	623,624
Bad Debt Expense	649,060	602,772
Miscellaneous Expense	375,462	215,606
Regulatory Commission Assessment	<u>186,392</u>	<u>183,052</u>
 <b>Total Operation and Maintenance Expenses</b>	 <b>\$ <u>24,163,695</u></b>	 <b>\$ <u>24,033,139</u></b>



**NORTHERN KENTUCKY WATER DISTRICT  
SCHEDULE OF INSURANCE COVERAGES  
December 31, 2009**

<u>Company</u>	<u>Policy Number</u>	<u>Description of Coverage</u>	<u>Amount of Coverage</u>	<u>Effective Period</u>	
				<u>From</u>	<u>To</u>
St. Paul Mercury Insurance Company	GP09313655	General Liability	\$ 1,000,000	1/1/2009	12/31/2009
	GP09313655	GL Umbrella	19,000,000		
	GP09313655	Public Officials	20,000,000		
	GP09313655	Automobile Liability	20,000,000		
	GP09313655	Property	160,200,941		
	GP09313655	Boiler Machinery	160,200,941		
	GP09313655	Bonds	Per Application		
	GP09313655	Crime	500,000		
Kentucky Employers Mutual Insurance	338786	Worker's Compensation	1,000,000	7/1/2009	6/30/2010
Cincinnati Insurance		Fidelity Bond	Per Application		
Westchester Surplus Lines Insurance Company	G23800585001	Pollution	10,000,000	12/18/2006	1/1/2010

**NORTHERN KENTUCKY WATER DISTRICT  
SCHEDULE OF DEPOSITORY COLLATERAL SECURITY  
YEAR ENDED DECEMBER 31, 2009**

	<u>Maturity</u>	<u>Market Value</u>
FHLB Letter of Credit	3/3/2010	\$ 10,000,000
FHLB Letter of Credit	5/5/2010	4,000,000
FHLB	12/28/2012	54,895
FHLB	6/1/2012	503,125
FHLB	10/28/2013	300,564
FHLB Step	11/7/2014	100,188
FNMA	9/5/2013	453,659
FNMA	1/13/2012	5,963,031
FHLMC Gold Pool #J10986	10/1/2024	305,391
FHLMC Gold Pool #E01538	12/1/2018	1,754,661
FHLB Step	12/17/2013	4,979,700
FHLB Step	12/11/2012	4,971,588
FHLB Step	12/30/2014	2,000,000
FHLB	12/24/2012	1,500,000
1992B Collateral	12/13/2016	1,316,397
1993A Collateral	12/13/2016	194,803
1995A Collateral	10/8/2017	400,852
1995B Collateral	8/21/2018	1,469,353
1995C Collateral	9/1/2028	114,344
1998 Collateral	12/20/2027	818,263
MBS FHLMC Gold E92021 15 Year	10/1/2017	1,625,608
FHLMC MBS Gold E96673 15 Year	6/1/2018	3,536,171
FHLMC MBS Gold G11994 15 Year	5/1/2021	7,567,384
FHLMC MBS Gold B10931 15 Year	11/1/2018	7,675,360
FHLMC MBS Gold E01207 15 Year	9/1/2017	4,976,464
MBS FNMA 695873	4/1/2018	1,656,162
FNMA MBS 888104 15 Year	5/1/2021	10,145,518
FNMA MBS 555442 15 Year	5/1/2018	1,884,692
MBS FNMA 6955873	4/1/2018	1,709,550
MBS FNMA 695873 15 Year	4/1/2018	1,291,807
<b>Total</b>		<b>\$ 83,269,530</b>

In addition to the \$83,269,530 collateral securities, the Federal Deposit Insurance Corporation provides a maximum of \$250,000 for interest-bearing accounts

**NORTHERN KENTUCKY WATER DISTRICT  
SCHEDULE OF RATES, RULES AND REGULATIONS  
DECEMBER 31, 2009**

**RETAIL WATER RATES**

1. Monthly Service Rate

First	1,500 Cubic Feet	\$3.31 per 100 Cubic Feet
Next	163,500 Cubic Feet	\$2.88 per 100 Cubic Feet
Over	165,000 Cubic Feet	\$2.55 per 100 Cubic Feet

Sub District A shall be assessed a monthly surcharge in the amount of \$9.03  
 Sub District B shall be assessed a monthly surcharge in the amount of \$18.36  
 Sub District C shall be assessed a monthly surcharge in the amount of \$19.44  
 Sub District D shall be assessed a monthly surcharge in the amount of \$30.00  
 Sub District R shall be assessed a monthly surcharge in the amount of \$18.50  
 Sub District RL shall be assessed a monthly surcharge in the amount of \$36.22  
 Sub District E shall be assessed a monthly surcharge in the amount of \$30.00  
 Bromley Crescent Springs/St. Johns, Whitaker/McDonald, Fiskburg Road (KY 17 to 1.2 mi),  
 Oliver Road – McCullum to Harris. Phase 2; KY 177, Bethel Grove, Brandy Lane,  
 Vise's Train, Licking Sta. Road. Phase 3; KY 177, Kenton Station (Rector to KY 177),  
 and Ishmael Road (KY 177 to 1,000 ft.)  
 Sub District RF shall be assessed a monthly surcharge in the amount of \$25.47  
 KY 177 to DeCoursey, Porter Road, Tecumseh Lane, and Short Marshall  
 Sub District F shall be assessed a monthly surcharge in the amount of \$30.00  
 Sub District K shall be assessed a monthly surcharge in the amount of \$21.09

2. Quarterly Rates

First	4,500 Cubic Feet	\$3.31 per 100 Cubic Feet
Next	490,500 Cubic Feet	\$2.88 per 100 Cubic Feet
Next	495,000 Cubic Feet	\$2.55 per 100 Cubic Feet

3. Fixed Service Charge

<u>Meter Size</u>	<u>Monthly</u>	<u>Quarterly</u>
5/8"	\$ 12.54	\$ 18.97
3/4"	12.96	19.99
1"	14.15	22.98
1½"	15.93	27.08
2"	20.13	38.07
3"	48.61	118.45
4"	60.89	148.45
6"	90.16	219.44
8"	121.75	299.79
10" and Larger	161.97	391.47

**NORTHERN KENTUCKY WATER DISTRICT  
SCHEDULE OF RATES, RULES AND REGULATIONS  
DECEMBER 31, 2009  
(CONTINUED)**

**WHOLESALE WATER RATES**

Bullock Pen Water District	\$2.97 per 1,000 Gallons (or) \$2.22 per 100 Cubic Feet
City of Walton	\$2.97 per 1,000 Gallons (or) \$2.22 per 100 Cubic Feet
Pendleton County	\$2.97 per 1,000 Gallons (or) \$2.22 per 100 Cubic Feet

**MISCELLANEOUS SERVICE FEES**

Service Area Non-Recurring Charges

Returned Check Charge	\$20.00
Water Hauling Station	\$ 3.50 per 1,000 Gallons
Reconnection Fee	\$25.00
Overtime Charge	\$40.00

**NORTHERN KENTUCKY WATER DISTRICT  
MEMBERS OF THE COMMISSION AND ADMINISTRATIVE STAFF  
DECEMBER 31, 2009**

**COMMISSIONERS**

**TERM EXPIRES**

Douglas Wagner, Treasurer	August 26, 2013
Andrew Collins, Secretary	August 28, 2011
Joseph Koester, Chair	July 26, 2012
Patricia Sommerkamp	August 21, 2013
Fred A. Macke, Jr.	August 26, 2012
Frank Jackson	August 28, 2011

**ADMINISTRATIVE STAFF**

C. Ronald Lovan, PE, President/CEO

Jack Bragg, CPA, MBA, Vice President of Finance

Bari L. Joslyn, MS, Vice President of Water Quality and Production

Richard B. Harrison, PE, Vice President of Engineering and Distribution

Mark Lofland, Vice President of Customer Service

**LEGAL COUNSEL**

Hemmer DeFrank, PLLC

**INTENTIONALLY BLANK**

**REQUIRED REGULATORY INFORMATION**

**INTENTIONALLY BLANK**



**NORTHERN KENTUCKY WATER DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2009**

<b>Federal Grants/                      Pass-Through Grantor/                      Program Title</b>	<b>Federal                      CFDA                      Number</b>	<b>Pass-Through                      Grantors                      Number</b>	<b>Disbursements</b>
<b>Environmental Protection Agency</b>			
Passed Through State of Kentucky Infrastructure Authority Capitalization Grant for Drinking Water State Revolving Funds	66.468		\$ <u>7,642,199</u>

**NORTHERN KENTUCKY WATER DISTRICT  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Northern Kentucky Water District and is presented on the basis of accounting described in Note 2 of the financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners  
Northern Kentucky Water District  
Erlanger, Kentucky 41018

We have audited the financial statements of Northern Kentucky Water District as of and for the year ended December 31, 2009, and have issued our report thereon dated March 23, 2010. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Northern Kentucky Water District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Northern Kentucky Water District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Northern Kentucky Water District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Northern Kentucky Water District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Northern Kentucky Water District's financial statements that is more than inconsequential will not be prevented or detected by the Northern Kentucky Water District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financials statements will not be prevented or detected by the Northern Kentucky Water District's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northern Kentucky Water District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Commissioners, management, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*VonLehman & Company Inc.*

Fort Mitchell, Kentucky  
March 23, 2010

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Commissioners  
Northern Kentucky Water District  
Erlanger, Kentucky

Compliance

We have audited the compliance of Northern Kentucky Water District with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. Northern Kentucky Water District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Northern Kentucky Water District's management. Our responsibility is to express an opinion on Northern Kentucky Water District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Northern Kentucky Water District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Northern Kentucky Water District's compliance with those requirements.

In our opinion, Northern Kentucky Water District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of Northern Kentucky Water District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Northern Kentucky Water District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Northern Kentucky Water District's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of Commissioners, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*VonLehman & Company Inc.*

Fort Mitchell, Kentucky  
March 23, 2010

**NORTHERN KENTUCKY WATER DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2009**

**SECTION 1 – SUMMARY OF AUDITORS' RESULTS**

<b>FINANCIAL STATEMENTS</b>	
Type of Financial Statement Opinion	Unqualified
Was there any significant deficiencies in internal control reported at the financial statements level (GAGAS)?	No
Were there any material weaknesses reported at the financial statement level (GAGAS)?	No
Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<b>FEDERAL AWARDS</b>	
Was there any material internal control weakness conditions reported for major federal programs?	No
Were there any other reportable conditions identified, not considered to be material weaknesses reported for major programs?	No
Type of Major Programs Compliance Opinion	Unqualified
Is there any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510?	No
Major Programs (list):	Drinking Water State Revolving Fund (CFDA #66.468)
Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: > all others
Low Risk Auditee?	No

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters to be reported.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters to be reported.

**NORTHERN KENTUCKY WATER DISTRICT  
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2008**

**PRIOR YEAR – FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**PRIOR YEAR – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.



**NORTHERN KENTUCKY WATER DISTRICT**

**DECEMBER 31, 2009**

*PROFORMA FINANCIAL STATEMENTS AND ACCOUNTANTS'  
REPORT*



VonLehman & Company Inc. [vicpa.com](http://vicpa.com)

4755 Lake Forest Drive, Suite 100 Cincinnati, OH 45242-3836 513.891.5911 F 513.891.5969

250 Grandview Drive, Suite 300 Fort Mitchell, KY 41017-5610 859.331.3300 F 859.331.4358

**NORTHERN KENTUCKY WATER DISTRICT  
TABLE OF CONTENTS**

	<b>PAGE</b>
Accountants' Report	
Financial Statements	
Balance Sheets – Proforma	1
Statements of Income – Proforma	2
Notes to the Proforma Financial Statements	3

To the Board of Commissioners  
Northern Kentucky Water District  
2835 Crescent Springs Road  
Erlanger, Kentucky 41018

We have compiled the accompanying proforma balance sheet of the Northern Kentucky Water District as of December 31, 2009, and the related proforma statement of proforma income for the year then ended for the application to the Public Service Commission under PSC regulations.

The accompanying presentation and this report were prepared for the Water District's application to the Commonwealth of Kentucky before the Public Service Commission to increase rates to fund improvements to existing facilities.

A compilation is limited to presenting in the form of proforma financial statements information that is the representation of management and does not include an evaluation of the assumptions underlying the proforma transactions. We have not audited or reviewed the accompanying proforma financial statements and accordingly do not express an opinion or any other form of assurance on them.

Management has elected to omit the statement of retained earnings, cash flows, and a complete summary of significant accounting policies. If the omitted proforma financial statement and disclosures were included in the proforma presentation, they might influence the user's conclusions about the District's results of operations for the period. Accordingly, this proforma is not designed for those who are not informed about such matters.

*VonLehman & Company Inc.*

Fort Mitchell, Kentucky  
June 1, 2010

**NORTHERN KENTUCKY WATER DISTRICT**  
**BALANCE SHEET - PROFORMA**  
**December 31, 2009**

**ASSETS**

	<u>Proforma December 31, 2009</u>	<u>Application of Exhibits A &amp; N</u>	<u>Extension After Application of Exhibits</u>
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 12,973,478	\$ (315,432)	\$ 12,658,046
Accounts Receivable			
Customers	4,608,840	-	4,608,840
Unbilled Customers	4,700,000	-	4,700,000
Other	57,379	-	57,379
Assessments Receivable	87,322	-	87,322
Inventory Supplies for New Installation and Maintenance, at Cost	1,251,889	-	1,251,889
Prepaid Expenses	152,269	-	152,269
	<u>23,831,177</u>	<u>(315,432)</u>	<u>23,515,745</u>
<b>Restricted Assets</b>			
Boone/Florence Settlement Account	1,997,887	-	1,997,887
Bond Proceeds Fund	27,917,545	-	27,917,545
Debt Service Reserve Account	15,589,606	-	15,589,606
Debt Service Account	10,062,330	-	10,062,330
Improvement, Repair & Replacement	11,310,713	-	11,310,713
	<u>66,878,081</u>	<u>-</u>	<u>66,878,081</u>
<b>Noncurrent Assets</b>			
Miscellaneous Deferred Charges	8,488,999	-	8,488,999
Capital Assets:			
Land, System, Buildings and Equipment	314,639,550	-	314,639,550
Construction in Progress	38,379,774	-	38,379,774
	<u>353,019,324</u>	<u>-</u>	<u>353,019,324</u>
Total Capital Assets Before Accumulated Depreciation	353,019,324	-	353,019,324
Less Accumulated Depreciation	<u>(76,721,537)</u>	<u>-</u>	<u>(76,721,537)</u>
Total Capital Assets, Net of Accumulated Depreciation	<u>276,297,787</u>	<u>-</u>	<u>276,297,787</u>
Total Noncurrent Assets	<u>284,786,786</u>	<u>-</u>	<u>284,786,786</u>
<b>Total Assets</b>	<u>\$ 375,496,044</u>	<u>\$ (315,432)</u>	<u>\$ 375,180,612</u>

See Summary of Significant Assumptions and Accountants' Report.

## LIABILITIES AND RETAINED EARNINGS

	Proforma December 31, 2009	Application of Exhibits A & N	Extension After Application of Exhibits
<b>Current Liabilities</b>			
Current Portion of Long-term Debt	\$ 6,626,000	\$ -	\$ 6,626,000
Note Payable	330,736	-	330,736
Accounts Payable	1,879,021	-	1,879,021
Accrued Payroll & Liabilities	278,179	-	278,179
Other Accrued Liabilities	199,379	-	199,379
	<u>9,313,315</u>	<u>-</u>	<u>9,313,315</u>
<b>Total Current Liabilities</b>			
	9,313,315	-	9,313,315
<b>Current Liabilities Payable From Restricted Assets</b>			
Accounts Payable	3,401,332	-	3,401,332
Accrued Interest Payable	3,579,653	-	3,579,653
	<u>6,980,985</u>	<u>-</u>	<u>6,980,985</u>
<b>Total Current Liabilities Payable From Restricted Assets</b>			
	6,980,985	-	6,980,985
<b>Long-term Debt</b>			
Long-term Portion of Bonded Indebtedness	178,439,000	-	178,439,000
Bond Anticipation Notes Payable	30,595,725	-	30,595,725
Note Payable - Taylor Mill Purchase	1,450,000	-	1,450,000
Deferred Note Payable	9,172,607	-	9,172,607
	<u>219,657,332</u>	<u>-</u>	<u>219,657,332</u>
<b>Total Long-term Debt</b>			
	219,657,332	-	219,657,332
<b>Total Liabilities</b>	<u>235,951,632</u>	<u>-</u>	<u>235,951,632</u>
<b>Net Assets</b>	<u>139,544,412</u>	<u>(315,432)</u>	<u>139,228,980</u>
<b>Total Liabilities and Retained Earnings</b>	<u>\$ 375,496,044</u>	<u>\$ (315,432)</u>	<u>\$ 375,180,612</u>

**NORTHERN KENTUCKY WATER DISTRICT**  
**STATEMENT OF INCOME - PROFORMA**  
**Year Ended December 31, 2009**

	<u>Proforma December 31, 2009</u>	<u>Application of Exhibits A &amp; N</u>	<u>Extension After Application of Exhibits</u>
<b>Operating Revenues</b>	\$ 41,046,714	\$ -	\$ 41,046,714
<b>Operating Expenses</b>			
Operating and Maintenance Expense	24,163,695	315,432	24,479,127
Depreciation Expense	<u>8,224,563</u>	<u>-</u>	<u>8,224,563</u>
Total Operating Expenses	<u>32,388,258</u>	<u>315,432</u>	<u>32,703,690</u>
Net Operating Income	<u>8,658,456</u>	<u>(315,432)</u>	<u>8,343,024</u>
<b>Nonoperating Income (Expenses)</b>			
Investment Income	638,601	-	638,601
Miscellaneous Nonoperating Income	(220,043)	-	(220,043)
Interest on Long-term Debt	(7,218,162)	-	(7,218,162)
Amortization of Debt Discount and Expense	<u>(575,332)</u>	<u>-</u>	<u>(575,332)</u>
Net Nonoperating Income (Expenses)	<u>(7,374,936)</u>	<u>-</u>	<u>(7,374,936)</u>
Income Before Contributions	<u>1,283,520</u>	<u>(315,432)</u>	<u>968,088</u>
<b>Capital Contributions</b>	<u>4,697,032</u>	<u>-</u>	<u>4,697,032</u>
<b>Changes in Net Assets</b>	<u>\$ 5,980,552</u>	<u>\$ (315,432)</u>	<u>\$ 5,665,120</u>

See Summary of Significant Assumptions and Accountants' Report.

**NORTHERN KENTUCKY WATER DISTRICT  
NOTES TO THE PROFORMA FINANCIAL STATEMENTS  
AS OF DECEMBER 31, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ASSUMPTIONS UNDERLYING THE PROFORMA**

The December 31, 2009 proforma financial information is based upon actual income and expenses for the year ended December 31, 2009 and financial information extracted from Exhibit A and Exhibit N, stated on a proforma basis.

Operating and maintenance expense was adjusted for the twelve months ended December 31, 2009 for the following known costs:

Salaries	\$ 37,194
Employee Insurance	111,249
Pension	158,147
401 & 457 Match	<u>8,842</u>
	<u>\$ 315,432</u>

**LEGAL NOTICE**  
**NORTHERN KENTUCKY WATER DISTRICT**  
**NOTICE TO CUSTOMERS**  
**WATER RATE ADJUSTMENT**

Pursuant to the regulations of the Public Service Commission (Commission), the Northern Kentucky Water District (NKWD) gives notice that it intends to adopt an adjustment in its water rates by filing an Application with the Commission. The rates are proposed to be placed into effect in two annual stages. While the first stage effective date for rate application purposes is July 15, 2010, implementation is not expected until January 2011, or after approval by the Commission. The average customer's bill will increase from \$98.62 to \$ 110.81 per quarter, or an increase of \$12.19 (12.35%) for this first stage. The second stage of the rate adjustment will become effective in January 2012, or after approval by the Commission. The average customer's bill will increase from \$110.81 to \$122.98 per quarter, or \$12.17 (10.99%). The cumulative quarterly increase over two years for the two stages is approximately \$24.36 (24.70%). Further information may be obtained from the Commission or the NKWD. The rates contained in this notice are the rates proposed by Northern Kentucky Water District. However, the Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than rates in this notice. The rates proposed in this Notice may be modified by the Commission. Such action by the Commission may result in the rates being higher or lower than those proposed by the NKWD.

Any corporation, association, body politic or person may by timely motion, within 30 days of this Notice, request intervention in this case. Intervention beyond the 30 day period may be granted for good cause shown. The Motion must be submitted to the Public Service Commission, 211 Sower Blvd., Box 615, Frankfort, KY 40602 and should state the grounds for the request, including the interest and status of the party. Interveners may obtain copies of the Application and any testimony filed by contacting the NKWD at the address below. A copy of the Application is available for public review at the office of the NKWD and at the Public Service Commission, 211 Sower Blvd., Frankfort, KY 40601, (502) 564-3940.

Jack Bragg  
Northern Kentucky Water District  
2835 Crescent Springs Rd.  
Erlanger, KY 41018  
(859) 578-9898

**Current Rates:**

**Fixed Service Charge** for the following meter sizes: 5/8" meter \$12.54 monthly and \$18.97 quarterly; 3/4" meter \$12.96 monthly and \$19.99 quarterly; 1" meter \$14.15 monthly and \$22.98 quarterly; 1 1/2" meter \$15.93 monthly and \$27.08 quarterly; 2" meter \$20.13 monthly and \$38.07 quarterly; 3" meter \$48.61 monthly and \$118.45 quarterly; 4" meter \$60.89 and \$148.45 quarterly; 6" meter \$90.16 monthly and \$219.44 quarterly; 8" meter \$121.75 and \$299.79



quarterly; and 10" or larger meter \$161.91 monthly and \$391.47 quarterly.

**Commodity Charges:** Monthly first 15 ccf at \$3.31 per ccf, next 1,635 ccf at \$2.88 per ccf, over 1,650 ccf at \$2.55 ccf. Quarterly first 45 ccf at \$3.31 per ccf, next 4,905 ccf at \$2.88, and over 4,950 at \$2.55 per ccf. Wholesale rate at \$2.22 per ccf. Bulk rate \$3.50 per 1000 gallons.

**Proposed Rates (\$ Increase), (% Increase): At the completion of Stage One**

**Fixed Service Charge** for the following meter sizes: 5/8" meter \$12.77 monthly (\$.23), (1.83%) and \$22.49 quarterly (\$3.52), (18.56%); 3/4" meter \$13.20 monthly (\$.24), (1.85%) and \$23.70 quarterly (\$3.71), (18.56%); 1" meter \$14.41 monthly (\$.26), (1.84%) and \$27.24 quarterly (\$4.26), (18.54%); 1 1/2" meter \$16.22 monthly (\$.29), (1.82%) and \$32.10 quarterly (\$5.02), (18.54%); 2" meter \$20.50 monthly (\$.37), (1.84%) and \$45.13 quarterly (\$7.06), (18.54%); 3" meter \$49.50 monthly (\$.89), (1.83%) and \$140.40 quarterly (\$21.95), (18.53%); 4" meter \$62.01 monthly (\$1.12), (1.84%) and \$175.96 quarterly (\$27.51), (18.53%); 6" meter \$91.82 monthly (\$1.66), (1.84%) and \$260.10 quarterly (\$40.66), (18.53%); 8" meter \$123.99 monthly (\$2.24), (1.84%) and \$355.34 quarterly (\$55.55), (18.53%); and 10" or larger meter \$164.88 monthly (\$2.97), (1.83%) and \$464.01 quarterly (\$72.54), (18.53%).

**Commodity Charges: (\$ Increase), (% Increase)** Monthly first 15 ccf at \$3.67 per ccf (\$.36 ccf), (10.88%), next 1,635 ccf at \$3.08 per ccf (\$.20 ccf), (6.94%), over 1,650 ccf at \$2.58 ccf (\$.03 ccf), (1.18%). Quarterly first 45 ccf at \$3.67 per ccf (\$.36 ccf), (10.88%), next 4,905 ccf at \$3.08 (\$.20 ccf), (6.94%), and over 4,950 at \$2.58 per ccf (\$.03 ccf), (1.18%). Wholesale rate at \$2.28 per ccf (\$.06 ccf), (2.70%). Bulk rate \$4.90 per 1000 gallons (\$1.40), (40%).

**Proposed Rates (\$ Increase), (% Increase): At the completion of Stage Two**

**Fixed Service Charge** for the following meter sizes: 5/8" meter \$13.00 monthly (\$.46), (3.67%) and \$26.00 quarterly (\$7.03), (37.06%); 3/4" meter \$13.44 monthly (\$.48), (3.70%) and \$27.40 quarterly (\$7.41), (37.07%); 1" meter \$14.67 monthly (\$.52), (3.67%) and \$31.50 quarterly (\$8.52), (37.08%); 1 1/2" meter \$16.51 monthly (\$.58), (3.64%) and \$37.12 quarterly (\$10.04), (37.08%); 2" meter \$20.87 monthly (\$.74), (3.68%) and \$52.18 quarterly (\$14.11), (37.06%); 3" meter \$50.39 monthly (\$1.78), (3.66%) and \$162.35 quarterly (\$43.90), (37.06%); 4" meter \$63.12 monthly (\$2.23), (3.66%) and \$203.46 quarterly (\$27.50), (37.06%); 6" meter \$93.47 monthly (\$3.31), (3.67%) and \$300.76 quarterly (\$81.32), (37.06%); 8" meter \$126.22 monthly (\$4.47), (3.67%) and \$410.89 quarterly (\$111.10), (37.06%); and 10" or larger meter \$167.85 monthly (\$5.94), (3.67%) and \$536.54 quarterly (\$145.07), (37.06%).

**Commodity Charges: (\$ Increase), (% Increase)** Monthly first 15 ccf at \$4.03 per ccf (\$.72 ccf) (21.75%), next 1,635 ccf at \$3.28 per ccf (\$.40 ccf), (13.89%), over 1,650 ccf at \$2.60 ccf (\$.05 ccf), (1.96%). Quarterly first 45 ccf at \$4.03 per ccf (\$.72 ccf), (21.75%), next 4,905 ccf at \$3.28 (\$.40 ccf), (13.89%), and over 4,950 at \$2.60 per ccf (\$.05 ccf), (1.96%). Wholesale rate at \$2.34 per ccf (\$.12 ccf), (5.41%). Bulk rate \$5.40 per 1000 gallons (\$1.90 per 1000 gallons), (54.29%).

**Conversion factor:** 1 cubic foot = 7.48 gallon  
ccf = 100 cubic feet

# NORTHERN KENTUCKY WATER DISTRICT

## RATES, RULES AND REGULATIONS

---

Date of Issue: January 31, 2008

Date Effective: **January 31, 2008**

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

---

**INDEX**

**Section I – General Provisions .....Page 4**

**Section I–A – Definitions .....Page 5**

**Section II – Retail Water Rates .....Page 6**

**Section III – Wholesale Water Sales .....Page 7**

**Section IV – Miscellaneous Service Fees.....Page 7**

**Section V – Customer Bill of Rights.....Page 7**

**Section VI – Monitoring of Customer Usage.....Page 8**

**Section VII – Payment Plan Agreements.....Page 9**

**Section VIII – Payment of Bills.....Page 9**

**Section IX – Adjustment of Water Bills.....Page 10**

**Section X – Meter Location and Requirements .....Page 11**

**Section XI – Meter Test.....Page 11**

**Section XII – Invoice Billing Policy .....Page 12**

**Section XIII – Service Connection Installations .....Page 12**

**Section XIII-A – Service Connection Maintenance .....Page 13**

**Section XIV-A – Distribution Main Extension Policy other than .....Page 14**  
**Contractors, Developers & District initiated Distribution Main Extensions**

---

Date of Issue: January 31, 2008

Date Effective: **January 31, 2008**

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

---

**INDEX Cont'd**

**Section XIV-B - Distribution Main Extension Policy .....Page 15**  
**Contractors & Developers**

**Section XIV-C - Distribution Main Extension Policy .....Page 15**  
**for Distribution Main Extensions Initiated by the District**

**Section XV – Special Contracts .....Page 16**

**Section XVI – Line Location Policy .....Page 16**

**Section XVII – Abandoned Distribution Mains/Service Connections .....Page 16**

**Section XVII A – Upgrading Inactive Service Connection .....Page 17**

**Section XVIII – Individual Public Fire Hydrant Installation Policy .....Page 17**

**Section XVIII A – Policy for Installation of Public Fire Hydrants .....Page 17**  
**on Upgraded and New Distribution Mains**

**Section XIX – Fire Hydrant Maintenance Policy .....Page 18**

**Section XIX A – Policy for Installation of Public Fire Hydrants .....Page 20**

**Section XIX B – Relocation of Existing Public Fire Hydrants .....Page 21**

**Section XX – Fire Hydrant Use Permits for Public/Private Fire Hydrants .....Page 22**

**Section XXI – Water Service for Fire Departments .....Page 23A**

**Section XXII – Private Fire Protection Service .....Page 24**

**Section XXIII – Cross Connection Control Policy.....Page 24**

**Section XXIV – Examples of Forms.....Pages 28-31**

**Appendix A – Subdistrict Street Names and Map.....Pages 32-36**

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

---

**SECTION I – GENERAL PROVISIONS**

1. Water will be turned on and off only by an authorized employee of the Water District.
2. No application for water service will be approved and no water shall be supplied to any applicant or customer where the applicant or customer is delinquent or indebted to the Water District. This section will apply whether the delinquency or indebtedness is incurred at the premises for which application is made or at any other premises or property.
3. No connection into more than one building shall be made from any one tap unless the District has given its approval in writing.
4. No attachment shall be made to any service connection or to any pipe or other fixture which has been shut off without written permission from the District. Similarly, no water will be taken from any service connection, which has not been used, without written permission.
5. The original purchase and installation of a meter shall be made by the District at the applicant’s expense. The District shall retain possession of and maintain all meters to the customer with the exception that if a meter should be destroyed or damaged through negligence of the customer, the replacement or repair shall be charged to the customer. Failure to pay this charge will result in the discontinuance of water service.
6. It shall not be permitted for any customer of the District to have the piping within a structure cross connected to any other source of water supply.
7. Authorized employees of the District shall have the right at reasonable times to enter any premises where a meter is installed for the purpose of reading, examining, changing, inspecting or testing the meter. Should access not be provided, the District may require the customer to pay for all costs associated with moving the meter to an outside setting. **Should two or more services originate from one tap, the cost associated with separation to provide individual taps will be the responsibility of the customer involved not providing access to the District.**
8. No person shall waste water by leaving open a fire hydrant or other device connected to the waterworks system.
9. No person other than one authorized by the District may use any property or make attachments to any water pipes belonging to the District.
10. Except for fire departments, no person other than an employee of the Water District may use any fire hydrant on the water system without first having secured a permit, a regulation fire hydrant spanner wrench and a fire hydrant meter from the Water District.
11. No person other than an authorized employee of the District shall remove a meter without permission from the District. When a meter has been removed by the District, it shall be illegal to use water supplied by the service branch to which the meter was attached. If it is discovered by the District that a meter has been illegally removed and an unauthorized device is located in the meter-setting to which the meter was attached the service will be immediately disconnected, the unauthorized device confiscated and the proper legal authority notified for theft of service. Water service will not be restored until payment for water used, any damages to distribution equipment, and service charge as outlined in Section IV has been received. In those instances where there is no way to determine actual water usage, an amount equal to the cost of 18,000 gallons, the Districts average quarterly bill will be charged at the current rate schedule. In the event that the service was

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

---

**SECTION I – GENERAL PROVISIONS – Cont’d**

historically a monthly billed account then a water amount equal to 6,000 gallons, the Districts average monthly bill will be charged at the current rate schedule.

12. The normal billing cycle for NKWD is a quarterly basis, except for Sub district accounts. If a customer wishes to change from quarterly to monthly cycle the following criteria must be met:
  - Submit a written request along with an explanation of why the billing change is needed. This will be reviewed by the District on a case by case basis.
  - The average quarterly consumption must be a minimum of 2000 Hundred Cubic Feet per quarter.
13. No person, firm, or corporation shall use or make a connection to use water from a service connection or any other available source of water unless authorized by the District. Any connections, hoses, wrenches, or appurtenances attached to any connection without permission by the District shall be immediately confiscated by any employee of the District and the proper legal authority will be notified for the theft of service. In addition, where no permission was granted and there is no way to determine actual water usage, an estimated bill will be calculated based on an amount equal to one month average usage based on the previous 12 month consumption using the current District rate structure. The estimated bill along with a service charge would need to be paid in order to have the water service reinstated. **For the unauthorized connection and water usage from a District Fire Hydrant refer to SECTION XX, “Charges for Estimated Usage when not having a Permit or Not using Metering devices”.**

**SECTION 1A – DEFINITIONS**

1. “Distribution main” means a line from which service connections with customers are taken at frequent intervals.
2. “Meter” means any device used for the purpose of measuring the quantity of water delivered by a utility to a customer.
3. “Point of service” means the outlet of a customer’s water meter, or valve if no meter is placed, unless the meter is located inside a building and that meter was installed by the District prior to July 18, 2008 or was installed by a municipal utility and acquired by the District. In those situations, the point of service is the curb stop or the delineation of the utility easement/right-of-way if the curb stop cannot be located.
4. “Service connection” means the line from the main to the customer’s point of service and shall include the pipe fittings and valves necessary to make the connection.
5. “Service line” means the water line from the point of service to the place of consumption.
6. “Service Charge” is applied to help recover the operation and maintenance costs incurred when creating and carrying out a work-order resulting from the following circumstance: a disconnect work-order for a non-payment of bill, a disconnect work-order for a returned (bad) check, a disconnect work-order due to a theft of service or for failure to comply with the District’s Rates, Rules and Regulations.

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION II – RETAIL WATER RATES**

**Northern Kentucky Water District Service Area**

1. Monthly Service Rate

First	1,500 cubic feet	\$3.31 per 100 cubic feet
Next	163,500 cubic feet	\$2.88 per 100 cubic feet
Over	165,000 cubic feet	\$2.55 per 100 cubic feet

**Customers in Subdistrict A** \*shall be assessed a monthly surcharge in the amount of \$ 8.76

**Customers in Subdistrict B** \*shall be assessed a monthly surcharge in the amount of \$18.05

**Customers in Subdistrict C** \*shall be assessed a monthly surcharge in the amount of \$18.90

**Customer in Subdistrict D** \*shall be assessed a monthly surcharge in the amount of \$30.00

**Customers in Subdistrict E** \*shall be assessed a monthly surcharge in the amount of \$30.00

**Customers in Subdistrict F** \*shall be assessed a monthly surcharge in the amount of \$30.00

**Customers in Subdistrict G** \*shall be assessed a monthly surcharge in the amount of \$30.00

**Customers in Subdistrict K** \*shall be assessed a monthly surcharge in the amount of \$12.89

**Customers in Subdistrict R** \*shall be assessed a monthly surcharge in the amount of \$18.27

**Customers in Subdistrict RF** \*shall be assessed a monthly surcharge in the amount of \$21.61

**Customers in Subdistrict RL** \*shall be assessed a monthly surcharge in the amount of \$36.22

\*Subdistrict charges are reviewed annually.

\*Detailed street listing within each Subdistrict can be found under Appendix A.

\*Service connections on extensions or laterals from a Subdistrict street will be assessed the appropriate Subdistrict charge.

2. Quarterly Rates

First	4,500 cubic feet	\$3.31 per 100 cubic feet
Next	490,500 cubic feet	\$2.88 per 100 cubic feet
Next	495,000 cubic feet	\$2.55 per 100 cubic feet

3. Fixed Service Charge

<u>Meter Size</u>	<u>Monthly Service Charge</u>	<u>Quarterly Charge</u>
5/8"	\$12.54	\$18.97

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION II – RETAIL WATER RATES – Cont’d**

¾”	\$12.96	\$19.99
1”	\$14.15	\$22.98
1 ½”	\$15.93	\$27.08
2”	\$20.13	\$38.07
3”	\$48.61	\$118.45
4”	\$60.89	\$148.45
6”	\$90.16	\$219.44
8”	\$121.75	\$299.79
10” and Larger	\$161.91	\$391.47

**SECTION III – WHOLESALE WATER SALES**

Bullock Pen Water District	\$2.97 per 1,000 gallons (or) \$2.22 per 100 cubic feet
City of Walton	\$2.97 per 1,000 gallons (or) \$2.22 per 100 cubic feet
Pendleton County	\$2.97 per 1,000 gallons (or) \$2.22 per 100 cubic feet

**SECTION IV – MISCELLANEOUS SERVICE FEES**

Returned Check Charge	\$ 20.00
Water Hauling Station	3.50 per 1,000 gallons
Service Charge	25.00 (See Definitions in Section 1-A)
Overtime Charge	60.00

**SECTION V – CUSTOMER BILL OF RIGHTS**

As a residential customer of a regulated public utility in Kentucky, you are guaranteed the following rights subject to the Kentucky Revised Statutes and the provisions of the Kentucky Administrative Regulations:

- You have the right to service, provided you (or a member of your household whose debt was accumulated at your address) are not indebted to the utility.
- You have the right to inspect and review the utility’s rates and tariff operating procedures during the utility’s normal office hours. (8:00 AM to 5:00 PM, Monday through Friday).
- You have the right to be present at any routine utility inspection of your service conditions.
- You must be provided a separate, distinct disconnect notice alerting you to a possible disconnection of your service if payment is not received .

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
 Officer & Title Jack Bragg, Jr. CPA, CMA  
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018



**SECTION V – CUSTOMER BILL OF RIGHTS – Cont'd**

- You have the right to dispute the reasons for any announced termination of your service.
- You have the right to negotiate a partial payment plan when your service is threatened by disconnection for non-payment. If the outstanding arrears are less than \$150.00, you may apply for a payment plan not to exceed 30 days from the date of original cut-off date. If your arrears are over \$150.00, a payment for longer than 30 days can be arranged, but not to exceed 180 days in length. In both cases, the customer must apply for the payment agreement prior to termination, and 1/3 of the bill must be paid at the time arrangements are made.
- You have the right to maintain your utility service for up to thirty (30) days upon presentation of a medical certificate issued by a health official.
- You have the right to prompt (within 24 hours) restoration of your service when the cause for discontinuance of the service has been corrected.
- You have the right to contact the Public Service Commission regarding any dispute that you have been unable to resolve with your utility. CALL TOLL FREE 1-800-772-4636.

**SECTION VI – MONITORING OF CUSTOMER USAGE**

At least once annually, the District will attempt to monitor the usage of each customer according to the following procedure:

1. The customer's quarterly usage for the most recent quarter will be compared with the average quarterly usage for the four quarters immediately preceding that period.
2. If the quarterly usage for the previous period is substantially the same as the average or if any difference is known to be attributed to unique circumstances, such as unusual weather conditions, common to all customers, no further review will be done.
3. If the quarterly usage differs from the average and is flagged by the billing system and the difference cannot be attributed to a readily identified cause, the District will send a Field Service Representative to reread the meter and investigate the potential cause of the increase in usage.
4. In addition to the quarterly monitoring, the District will immediately investigate usage deviations brought to its attention as a result of customer inquiry.
5. A reading must be obtained on all meters by a District employee, or an authorized person of the District, at least once during an annual basis. If access to the meter is not received, the District will notify the customer and service will be disconnected until access can be made to read the meter.

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION VII – PAYMENT PLAN AGREEMENTS**

The District offers the following payment plan agreements for customers who may have their service terminated for non-payment.

1. If the total arrears prior to termination are less than \$150.00, the customer may apply for up to a 30 day extension. The customer must pay 1/3 of the bill at the time of application.
2. If the total arrears prior to termination are greater than \$150.00, the customer must pay 1/3 of the bill and apply for a payment plan for longer than 30 days, but not to exceed 180 days. All new billing after the payment agreement and all payment agreement amounts must be paid on time.
3. Once a payment arrangement has been established, a letter is mailed to the customer outlining the payment arrangement date(s) and the payment arrangement amount(s). A copy of this letter is documented on the customer account.

If a customer is on a payment plan agreement and fails to make any one payment, the service will be terminated without notice and will not be reconnected until payment is made in full for all outstanding arrears.

The customer must apply for a payment plan agreement in advance of the termination date. Once the service has been terminated, a payment plan will not be offered.

Sample of Payment Plan letter is shown XXIV.

**SECTION VIII – PAYMENT OF BILLS**

1. Water bills (quarterly) shall become delinquent on the date indicated on the bill, thirty (30) days after the billing date. Once considered delinquent, a 10 percent late penalty charge will be included and shown on the bill as the gross amount or “pay this amount after the due date.”
2. If the bill is not paid within 45 days after the billing date, a fifteen (15) day cut-off notice will then be issued.
3. Payment of monthly bills: Water bills shall become delinquent on the date indicated on the bill, which is 15 days after billing date. At that time, a 10 percent late penalty charge will be included and shown on the bill as the gross amount or “pay this amount after the due date.”
4. For water users on a monthly billing schedule, if the bill is not paid within 16 days after the billing date, a ten (10) day cut-off notice will then be issued.
5. **A deposit shall be required if one or more of the following conditions exist for the applicant (hereinafter referred to as “Customer”).**
  - a. **The customer has unpaid balance from a previous NKWD account regardless of location.**

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION VIII – PAYMENT OF BILLS – Cont’d**

- b. The customer has on any previous or current NKWD account had service disconnected for non-payment within the previous 2 years.
  - c. The customer has on any previous or existing NKWD account has two or more checks returned by the Bank.
  - d. The customer has in the previous seven (7) years or during the course of their NKWD service filed for Chapter 7, 11, 12, or 13 Bankruptcy.
  - e. Any customer that cannot provide a satisfactory credit rating, payment history with this or another utility may be required to pay a deposit to ensure outstanding bills will be paid.
6. Deposit Calculation: A deposit will be the equivalent of 1/12 the estimated annual bill where the bills are rendered monthly or the equivalent of ¼ the estimated annual bill where the bill is rendered quarterly. The District will pay interest on deposits in accordance with KRS 278.460 at the rate the District receives (as determined on January 1 of each year) but not to exceed six percent (6%) annually. Deposit refunds are made two (2) years from the date of the deposit provided the customer has a satisfactory payment record for that period the deposit will be refunded with interest as a credit to the customers account. The deposit and accrued interest thereon will be applied to any unpaid final bill of such customer. Interest will not be paid after the discontinuance of service to the customer if NKWD has made reasonable effort to return the deposit to the customer. Reasonable effort can be defined as having mailed the deposit to the customer at his last known address.
7. In the event that the water service is disconnected for nonpayment of bills or failure to comply with the District’s Rates, Rules and Regulations, a service charge will be added to the bill and the customer will be required to pay the full amount due plus the service charge before the water service can be restored to said customer.

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION IX – ADJUSTMENT OF WATER BILLS**

The District will allow for two types of leak adjustments.

Type 1 – Underground leaks

In cases where it shall be found after an investigation that a leak is underground and not subject to detection by ordinary methods and where the customer is free from negligence in causing or failing to report the leak, the District will make an adjustment on the customer’s bill for this type of leak.

The customer is required to submit in writing a request for this type of adjustment. The written request must include the location of the leak and the date the leak was repaired.

This adjustment will be calculated on the billing period(s) that would be effected by the leak not to exceed two billings periods. The leak will be based on the customer’s average bill plus one half of the lost water due to the leak.

Accounts are eligible for an underground leak adjustment of one per year with a limit of three leaks total. Proof must be submitted verifying the service line has been replaced before a fourth adjustment will be approved.

Type 2 – Unknown Leaks Resulting in a High Consumption

An account can be eligible for a courtesy adjustment for an unknown leak and/or unknown plumbing malfunction.

- Accounts are eligible for this type of courtesy adjustment once every five years. Total adjustment will not exceed \$1,500.00 per occurrence.
- The customer is required to submit a letter in writing requesting an adjustment for an unknown leak resulting in high consumption. The letter should also state that the customer has done due diligence at investigating the property for any possible leaks, has found no evidence that would cause an escalation in consumption that was recorded on the meter for the account.
- The adjustment will be calculated for one billing period and will be based on the customer’s average bill plus one half of the lost water.
- A customer is eligible for a leak adjustment only if the consumption is in excess of 200% of the average consumption.
- This type of adjustment transfers with the customer to different locations.

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

---

## SECTION X – METER LOCATION AND REQUIREMENTS

- ~~1. If the customer requests that the District relocate an existing outside meter setting to another outside location that is agreeable with the District, the customer will pay the relocation costs per the District's Invoice Billing Policy or the amount not to exceed the cost of a new service connection. If a customer requests to move a meter setting from an inside to an outside meter setting, the customer will pay the relocation charges per the District's Invoice Billing Policy. The customer is responsible for making the connection at the point of service in either case. Should the customer have multiple existing inside meters on a single service connection and requests that they be moved outside, the District will waive the relocation fee if the customer installs new individual service lines to the curb. Should there be multiple meter settings fed by a single service connection, the District will waive the relocation fee if one or all customers install a new service line to the curb. If only one customer installs a new service line to the curb, the existing service line to the buildings becomes the responsibility of the remaining party or parties.~~
1. Where a meter is located within a building, it shall be the responsibility of the customer to maintain appropriate conditions to prevent physical or freezing damage to the meter. Meters shall be accessible to the District during normal business hours. If normal access to the meter is refused, the District shall require the meter be moved outside and all cost incurred shall be borne by the customer. If the customer fails to provide access to move the meter outside after 30 days written notice from the District, water service shall be disconnected for failure to allow access as required by the District's Rules and Regulations and not turned on until the meter is moved outside. Should the meter be damaged, the District will replace the meter at a charge of the cost of the meter and time and material, and the customer will be billed per the District's Invoice Billing Policy. If the customer fails to pay the invoice by the stated date, water service will be discontinued until payment is received. The customer will also be required to pay the service charge as outlined in Section IV.
  2. Where the meter is located within a building, the District's responsibility is the meter and meter connection nut only, and at no time will the District be responsible for any piping making connection to the meter.

## SECTION XI – METER TEST

1. All District meters will be tested at least every ten years as required by the Public Service Commission.
2. The meter testing procedure and equipment will conform and be in accordance with all regulations set by the Public Service Commission.
3. Meters will be removed and tested for accuracy when requested by any customer provided that the customer or a representative of the customer accompanies the meter to the District testing location to witness the test or the customer fills out the form stating they do not want to witness the test. This form must be submitted to the office before the test is done. If the meter is within the allowable + or - 2% accuracy, the customer will be charged for the cost of the test. For a 1" meter or smaller, the charge is \$30.00 per test. For meters larger than 1", the charge is the actual cost to the District for the test. In the event the meter accuracy varies more than two percent, the cost of the testing shall be borne by the District and a new or reconditioned meter will be installed at no cost to the customer. If the meter is more than two percent fast, a refund shall be computed on the basis of the percentage fast that the meter tested for a period not exceeding the previous 12 months.

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XII – INVOICE BILLING POLICY**

Work performed by District crews, equipment utilized and/or material supplied, will be invoiced and calculated as follows:

- a. Actual labor cost plus 40% of labor cost to cover labor overhead.
- b. Material cost plus 15% of material cost, plus sales tax when applicable.
- c. Equipment cost at 28% of labor cost before (40% is added).
- d. Overhead cost at 10% of labor cost before (40% is added).
- e. Any other cost incurred by the District, including sub-contractor cost for the job being invoiced.

**SECTION XIII – SERVICE CONNECTION INSTALLATIONS**

1. Any prospective water customer desiring water service and the installation of a service connection, should apply at the District office. The prospective customer shall, in signing a water service connection contract, agrees to be bound by all the provisions of these Rates, Rules and Regulations as they may be amended from time to time. No service connection shall be installed to serve property which does not abut the street or road on which the distribution main is located, without specific approval of the District. No service connection shall be tapped off a pre-stressed concrete distribution main, any distribution main 20” or larger or any cross-county distribution main without the approval of the District. Every structure wherein water is used shall have a separate service connection and meter provided; however, a variation in this respect may be authorized by the District. The District reserves the right to specify the size of the service connection for each installation. When application for a service connection installation is made; a service connection fee shall be paid according to the following schedule:

5/8” connection	\$ 750.00
1” connection	\$1,100.00

1 1/2” and 2” service connection fees will be bill per Invoice Billing Policy.

No service connection fees will be required for water service connections that are not installed by the District (eg. large meter pits, fire lines, etc). The only fees to the applicant will be the cost of the meter and meter appurtenances utilizing the District’s Invoice Billing Policy.

2. Upon request from a customer for an enlargement of a service connection, the cost to enlarge the service not to exceed the cost of a new service connection installation for the applicable enlarged service size. In situations where the District is already planning to replace the customer’s existing service connection through a main replacement project or through a maintenance work order, the customer may notify the District of their desire to enlarge the service connection that serves their property and will only have to pay the enlargement cost between the replacement cost the District was planning to incur and the cost necessary to enlarge the service connection.

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XIII – SERVICE CONNECTION INSTALLATIONS (Cont.)**

3. After the tapping fee has been paid, the District shall tap the distribution main and install the service connection from the distribution main to a meter setting and point of service, which will be located behind the curb or an area determined by the District to be placed in a manner that is safe to perform maintenance on such meter setting.
4. The service line from the point of service to the building shall be installed and maintained by the customer at no cost to the District. All service lines may be subject to inspection or approval by the District **and/or Kentucky State Plumbing Inspectors** before water service will be turned on for use.
5. In cases where the customer desires a water pressure other than that pressure provided by the District’s distribution mains in the surrounding area, it shall be the responsibility of the customer to install the necessary devices to provide the desired pressure.
6. In cases where the meter has been installed, the customer shall pay rates specified herein.

**SECTION XIII–A - SERVICE CONNECTION MAINTENANCE**

1. The District shall retain possession of and be responsible for the service connection from the distribution main to the point of service (curb stop), if applicable, or any piping material within the meter vault.
2. Where a curb stop is applicable and the District determines that a leak is on the customer’s service line beyond the point of service by shutting the curb stop off, the cost to repair such leak will be the responsibility of the customer.
  - a. For service connections installed by a non-jurisdictional utility, which have been acquired by the District and for service connections installed by the District or its predecessors ~~from June 7, 1992~~ through July 18, 2008 for which the point of service is other than the curb stop or is inside a building, the customer shall be responsible for the costs of repair or replacement of the customer’s service line from the meter inside the building or other location to the curb stop.
  - b. For any service connection installed by the District after July 18, 2008, which requires the customer’s meter to be placed inside a building, the District shall be responsible for any maintenance or replacement of the service line from the distribution main to the customer’s meter, unless the District has received a deviation from 807 KAR 5:066 section 12(1)(a).
3. Where a meter vault is applicable and the leak appears to be inside the meter vault, the District will be responsible to repair the leak. Where the leak appears to be beyond the point of service, the responsibility to repair the leak will be with the customer.
4. The District shall have the right to maintain its service connection to customer’s point of service. In the event the service connection needs to be repaired or replaced; the District will reconnect to the customer’s point of service. If the District is unable to reconnect to the customer’s service line at the point of service, due to its condition, the District will notify the customer. The District will allow the customer reasonable time to make repairs to the service line, which will enable the District to reconnect its portion of the service connection. The District will make a temporary connection to the customer’s service branch provided leaking water does not cause damage to personal or public properties and in no way causes a health or safety problem. If the customer does not make the repairs **within seven (7) calendar days** of notification, the water is subject to be shut off.
5. If a customer notifies the District that they are replacing their service line from the point of service to the structure, the District may elect to replace its service connection, if it is lead or galvanized steel, from the distribution main to the service point at no cost to the customer.

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

---

**SECTION XIV-A - DISTRIBUTION MAIN EXTENSION POLICY  
OTHER THAN CONTRACTORS, DEVELOPERS, DISTRICT INITIATED  
DISTRIBUTION MAIN EXTENSIONS & SUB DISTRICTS**

1. The District shall determine the total cost for a proposed distribution main extension (exclusive of the service connections) and the total length of the extension. The District shall pay that portion of the cost of the distribution main extension equal to 50 feet for each applicant for service. The part of the cost not covered by the District's portion shall be contributed equally by those applicants desiring a service connection on the distribution main extension. Each applicant will also be required to pay the District's approved service connection fee for a service connection to the distribution main extension.
2. For a period of five years after the original construction (distribution main placed in-service) of the distribution main extension, each additional customer that has a service connection to the extension, and not to laterals and extensions there from, will be required to contribute to the cost of the extension based on a re-computation of both the District's portion of the total cost and each customer's contribution as described above. Each year the District will refund to those customers that previously contributed to the cost of each distribution main extension that amount necessary to reduce their contribution to the currently calculated amount for each customer connected to the extension. All customers that have a service connection to the distribution main extension for a five-year period after it is placed in service are to contribute equally to the cost of construction of the extension.
3. In addition, each customer must pay the approved service connection fee applicable at the time of their application for the service connection. The service connection is not part of the refundable cost of the extension and may be changed during the refund period. After the five-year refund period expires, any additional customers applying for a service connection on each distribution main extension must be connected for the amount of the approved service connection fee only. It shall be the responsibility of the customers that have contributed to the distribution main extension, which may be entitled to a refund, to notify the District on the "change of address" form provided by the District of the customer's current address. Refunds will be sent to the address of record and if returned will be kept by the District until the District is notified of a current address. The total amount refunded shall not exceed the amount paid to the District.

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018



**SECTION XIV-B – DISTRIBUTION MAIN EXTENSION POLICY  
CONTRACTORS AND DEVELOPERS**

1. A contractor or developer desiring a distribution main extension to a proposed real estate subdivision will be required to pay the entire cost of the extension. It is the contractor or developer's responsibility to notify the District prior to the start of construction so a cost for the extension can be determined and approved by the District. Each year for a refund period of five years after the distribution main is placed in-service, the District shall refund to the contractor or developer who paid for the extension a sum equal to the cost of fifty feet of the extension for each new customer connecting to the distribution main and not to extensions or laterals there from. It shall be the responsibility of the contractor or developer who paid for the extension to notify the District on the form provided with the original application papers of its current address. Refunds will be sent to the address on record and if returned will be kept by the District until the District is notified of a current address. The total amount refunded shall not exceed the amount paid by the applicant.
2. No refund shall be made to the contractor or developer after the refund period ends. There is no refund to the contractor or developer for customers within the real estate subdivision itself.
3. Each new customer must pay the approved service connection fee applicable at the time of their application for the service connection. The service connection fee is not part of the refundable cost of the extension and may be changed during the refund period. After the five-year refund period expires, any additional customer applying for a service connection on a distribution main extension must be connected for the amount of the approved service connection fee only.

**SECTION XIV-C – DISTRIBUTION MAIN EXTENSION POLICY  
FOR DISTRIBUTION MAIN EXTENSIONS INITIATED BY THE DISTRICT**

1. Where the District determines that a distribution main extension is feasible and desirable under established criteria, the District shall determine if sufficient interest among the property owners along the proposed distribution main extension exist to use Section XIV-A. If there is insufficient interest among the property owners to use Section XIV-A, the District shall use the following method. Each prospective customer desiring a service connection from the proposed distribution main extension shall pay for the cost equal to 100 feet of the proposed distribution main extension.
2. For a period of five years after the water main is placed in-service, each additional customer requesting a service connection to the extension, and not to laterals and extensions thereto, will be required to contribute the cost of 100 feet of the water line extension ("required contribution amount"). The required contribution amount will exclude the District's cost to upsize the water main beyond the minimum size required to meet the District's standards. If during this period the required contribution amount exceeds that required were the extension made pursuant to Section XIV-A, then the District will calculate the required contribution amount in accordance with Section XIV-A and will make refunds to all contributors in accordance with Section XIV-A. Five years after the distribution main is placed in-service, no further contributions will be required and no refunds will be made.

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XIV-C – DISTRIBUTION MAIN EXTENSION POLICY  
FOR DISTRIBUTION MAIN EXTENSIONS INITIATED BY THE DISTRICT – Cont’d**

3. In addition, each customer must pay the approved service connection fee applicable at the time of their application. The service connection fee is not part of the refundable cost of the extension and may be changed during the refund period. After the five-year period expires, any additional customer applying for service connection on each distribution main extension must be connected for the amount of the approved service connection fee only. It shall be the responsibility of the customers that have contributed to the distribution main extension, which may be entitled to a refund, to notify the District on the “change-of-address” form provided with the original application paperwork of the customer’s up-to-date address. Refunds will be sent to the address of record and if returned will be kept by the District until the District is notified of a current address.

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XIV-D-DISTRIBUTION MAIN EXTENSION POLICY FOR SUB DISTRICTS**

1. Pursuant to 807 KAR 5:066 Section 11(4), when the District determines that the cost of a main extension using any other main extension tariff creates an unreasonable financial hardship on potential customers or that an alternative extension method will benefit the public interest by allowing the extension of water facilities into unserved areas that would otherwise be uneconomical to serve or would benefit the District, the District may use a sub district and rate surcharge as an alternative to other extension procedures.
2. The use of a sub district, including the imposition of a rate surcharge for the customers within the sub district, is subject to the following criteria:
  - a. There must be a demand for the extension of the service sufficient to make the extension hydraulically and financially feasible as determined by the District.
  - b. There must be funds available to the District from third party sources, such as governmental loans and grants, customer contributions or other non-rate based revenue to supplement the District's financial contribution to the extension to make the extension financially feasible in the discretion of the District.
  - c. The demand for service must be within an area or areas in which the potential customers share common geographic characteristics or can be served through common utility plant and facilities. The area of the proposed sub district may include non-contiguous locations of potential customers.
  - d. Common geographic characteristics include but are not limited to greater customer population density when compared to other unserved areas within the District's service area. In areas where customer density may be lower than other potentially served areas, factors such as location of customers along the route needed to connect higher density areas, hydraulic improvements to the District's system, geotechnical factors, location of existing distribution facilities, adequate customer participation in the project, financial contributions by a customer or group of customers to fund the extension, availability of sewer service in an area or other similar factors may be used by the District in assessing the feasibility of the sub district.
3. Customers served from any extension of facilities installed to serve a sub district shall become customers of that sub district and subject to the currently effective surcharge.
4. If any funds remain after completion of the sub district facilities, those remaining funds may be used to complete additional extensions or improvements and any new customers served shall become customers of that sub district.
5. The sub district and collection of its rate surcharge shall continue until the debt associated with the extension has been recovered through the surcharge.

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

## SECTION XV – SPECIAL CONTRACTS

The District reserves the right to provide special services for a user on a contract basis.

## SECTION XVI - LINE LOCATION POLICY

The District requires that all water main location requests be made in accordance with KRS 367.4901 to 367.4917. The District does not belong to a one call center and handles all locate requests in house. The District's normal hours for calling in locations are Monday through Friday 8:00 AM to 4:30 PM. If an emergency request is required after hours, the District provides an after-hours number that should be contacted.

## SECTION XVII – ABANDONED DISTRIBUTION MAINS/ SERVICE CONNECTIONS

In cases where the distribution main to which the customer's service connection and point of service is tapped is replaced or abandoned due to obsolescence, age or deterioration, the District shall install a new service connection and point of service to another distribution main which abuts the customer's premises. The location of the point of service will be located behind the curb or an area determined by the District as to be placed in a manner that is safe to perform maintenance to District said responsibilities. It may be the customer's responsibility to install a service line from the point of service to the place of consumption.

An abandoned service connection is to apply to a service connection that is disconnected from the main line or when no water is available at the point of service. If no point of service is located, it will be assumed that the service connection is abandoned. **The District may abandon any inactive service that has been inactive for a period of three (3) or more years.**

In cases where the service connection has been requested in writing to be abandoned at the distribution main, the service connection will be abandoned at no cost to the customer.

If the customer requests that an abandoned service connection be reconnected, the customer will pay the reconnection charges per the District's Invoice Billing Policy, not to exceed the cost of a new service connection installation, for the District to bring the service up to current District standards.

## SECTION XVII-A – UPGRADING INACTIVE SERVICE CONNECTION

An inactive service connection is defined as a service connection that is still connected to the distribution main and a point of service is located, but no meter is present. Inactive service connection status will apply to a service connection after a period of one year after the meter has been requested to be turned off. An Inactive service

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XVII-A – UPGRADING INACTIVE SERVICE CONNECTION – Cont.**

connection is defined as a service connection that is still connected to the distribution main and a point of service is located, but no meter is present. Inactive service connection status will apply to a service connection after a period of one year after the meter has been requested to be turned off.

If the customer requests that a meter be set in an inactive service connection, the District will activate the service at no cost to the customer

~~If the customer request that an inactive service connection be upgraded to meet current District standards, the customer will pay for the upgrades per the District's Invoice Billing Policy, not to exceed the cost of a new service connection installation. The District may upgrade an inactive service connection at no cost to the customer at its sole discretion if the service connection condition warrants an upgrade as determined by the District~~

**SECTION XVIII – INDIVIDUAL PUBLIC FIRE HYDRANT INSTALLATION POLICY**

The District will install public fire hydrants to existing distribution mains within the District's service area where the Public Service Commission installation requirements for fire hydrants are met as follows:

1. A written request must be submitted to the District by the applicant(s) desiring the fire hydrant installation.
2. Submitting applicant(s) must pay for all material per the District's Invoice Billing Policy prior to hydrant installation.
3. The District will contribute the labor for the hydrant installation.
4. Fire hydrant location will be determined by the District and the local fire department.
5. Material to be paid for by the applicant/s is limited to: 8"X 8"X 6" Anchoring Tee, 6" Gate Valve, 6"X 12" Anchoring Coupling, 5 1/4" Main Valve Opening X 4'-0" Bury Fire Hydrant, 8" Solid Sleeve Coupling, and Valve Box, all other material cost will be at the District's expense.

**SECTION XVIII-A - POLICY FOR INSTALLATION OF PUBLIC FIRE HYDRANTS ON UPGRADED AND NEW DISTRIBUTION MAINS**

For distribution main replacement projects, which involve replacement of existing distribution mains that currently do not have any fire hydrants or have a limited number of fire hydrants, the following procedures shall be used:

- a. Existing fire hydrants will be replaced in the approximate same location, unless the local fire department or city requests relocation and the adjacent property owners to the existing fire hydrant agree, in writing, to the relocation.
- b. Anchoring tees and valves may be installed along the water main project at approximately 450' – 500' intervals for future fire hydrant installations.

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XVIII-A - POLICY FOR INSTALLATION OF PUBLIC  
FIRE HYDRANTS ON UPGRADED AND NEW DISTRIBUTION MAINS –  
Cont'd**

- c. New fire hydrants may be installed at the District's expense for flushing purposes and at high points in the main for air releases, depending on hydrant spacing and as determined by the District.
- d. Additional fire hydrants may be installed if the property owners, local fire departments and/or cities wish to pay the cost of such hydrants. (Fire protection districts, under KRS 75.080 may install fire hydrants and apportion the costs of the installation against the owners of the property fronting the public ways in which the fire hydrants are installed.)

**SECTION XIX – FIRE HYDRANT MAINTENANCE POLICY**

- 1. The local fire departments and cities are responsible for:
  - a. Notification to the District of:
    - 1. Any discrepancies or problems with a fire hydrant by submitting the proper "Fire Hydrant Inspection Reports" to the District.
    - 2. The amount of water used for flow testing and flushing fire hydrants, training drills using fire hydrants, refilling fire engine tanks, fire emergencies, and any other use for fire hydrants in accordance with 807 KAR 5:095. These figures only need to be an estimated amount.
    - 3. Any event in which a fire hydrant is utilized for any purpose other than an emergency. This includes: flow testing and flushing fire hydrants, training drills using fire hydrants (night or day), refilling fire engine tanks on a non-emergency basis, and any other non-emergency use for fire hydrants.
    - 4. Any event in which a fire hydrant is utilized for an emergency purpose. The District shall be notified as soon as practical.
  - b. Coordinated Inspection of the working condition and accessibility of each public fire hydrant located in their jurisdiction including:
    - 1. Inspection, operation and flow testing of all fire hydrants must coordinate with the District and should be conducted in the spring and fall only. Summer flow testing and inspection should be avoided due to increased demand on the system.
    - 2. Notification of any discrepancies or problems with the fire hydrant.
  - c. Winterization (pumping them dry if they do not self drain) of all the hydrants in their area to avoid freezing (except as noted in Section XIX 2.d).

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XIX – FIRE HYDRANT MAINTENANCE POLICY – Cont’d**

**d. Maintenance** of the following items for public fire hydrants:

1. Lubricating the threads of the discharge nozzles and the operating nut of the fire hydrant.
2. Maintaining accessibility and visibility.
3. Replacing nozzle cap gaskets when they are missing or damaged beyond their usefulness.
4. Painting the entire fire hydrant, “red” for high pressure zones and “yellow” for all other zones. The only exception to this is, if the fire department elects to color code the hydrants as to the flows available. Only the color of the dome can then be changed.

2. The Northern Kentucky Water District is responsible for:

- a. Repairing** all public fire hydrants within a reasonable time, subject to the District’s work load, after the District receives proper written notification from the fire departments or city with the exception of items listed under fire department and city responsibilities. The District will notify the local fire department or city when repairs are made.
- b. Supplying** paint, lubricant and nozzle cap gaskets to any fire department or city in the District’s service area.
- c. Notification** to the local fire department when any fire hydrant in their service area is going to be out of service due to scheduled shut downs, main breaks, maintenance, etc. In cases of an emergency shut down, notification will be made as soon as practical.
- d. Winterization** (pumping them dry if they do not self drain) of all the hydrants used by the District for system operation and maintenance to prevent them from freezing between November 15 – March 30.

**SECTION XIX-A - POLICY FOR INSTALLATION  
OF PUBLIC FIRE HYDRANTS**

**1. District Initiated Distribution Main Projects Under SECTION XIV-C of the District’s Tariff (“100’ Extension Rule”)**

For new distribution main projects initiated by the District which fall under the 100’ Extension Rule, the following procedure shall be used for the installation of fire hydrants:

- a.** Anchoring tees and valves may be installed along the water main project at approximately 450’ – 500’ intervals for future fire hydrant installation.

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XIX-A – POLICY FOR INSTALLATION OF PUBLIC  
FIRE HYDRANTS – Cont’d**

- b. New fire hydrants may be installed, at the District’s expense, for flushing purposes and at high points in the main for air releases depending on hydrant spacing and as determined by the District.
- c. Additional fire hydrants may be installed if the property owners, local fire departments and /or cities wish to pay the cost of such hydrants. (Fire protection districts, under KRS 75.080, may install fire hydrants and apportion the costs of the installation against the owners of the property fronting the public ways in which the fire hydrants are installed.)

**2. Water Main Extensions made per SECTION XIV-A of the District’s Tariff (50’ Participation by the District)**

For new distribution main projects that fall under the 50’ Participation Rule, the following procedure shall be used for the installation of fire hydrants:

- a. Fire hydrants will be installed along the distribution main project at approximately 450’ – 500’ intervals as recommended by the local planning commission and/or the local fire department. The cost of the fire hydrant installation will be built into the project cost and paid by the property owners requesting the distribution main extension.

**3. Sub-District Type Projects**

For projects that are funded through a surcharge on the water bill, the following procedure shall be used for the installation of fire hydrants:

- a. Fire hydrants **may** be installed along the distribution main project at approximately 450’ – 500’ intervals as recommended by the Northern Kentucky Area Planning Commission and the local fire department. The cost of the fire hydrant installation will be built into the project and paid for by the surcharge on the water bill.
- b. In rural areas, fire hydrants may be installed at 1,000’ intervals; tees and valves **may** be installed between these hydrants for future fire hydrant installation. Anchoring tee and valve locations will be approved by local fire department(s).

**4. New Subdivisions**

For new subdivisions where the distribution main is to be extended by a contractor(s) or developer(s), the following procedure shall be used for the installation of fire hydrants:

- a. Fire hydrants will be installed throughout the subdivision at approximately 450’ – 500’ intervals as recommended by the local planning commission and/or the local fire department. The contractor or developer will be responsible for the cost of the fire hydrant installation.

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018



**SECTION XIX –A – POLICY FOR INSTALLATION  
OF PUBLIC FIRE HYDRANTS – Cont’d**

**5. General Fire Hydrant Installation Requirements**

New fire hydrant installation shall only be permitted on distribution mains which can provide a minimum fire flow of 250 gpm and the water system supporting this flow has the capability of providing this flow for a period of less than two (2) hours plus consumption at the maximum daily rate. A minimum of 30 psi must be available on the discharge side of all meters. Fire hydrants shall be connected only to distribution mains adequately sized to carry fire flows and in no case to lines smaller than six (6) inches. Fire hydrant spacing shall be as recommended by the Northern Kentucky Area Planning Commission and the local fire department, normally every 450’ – 500’. Fire hydrants shall be located on or as close to side property lot lines as possible when feasible. If the hydraulic system cannot support the installation of fire hydrants, anchoring tees and valves shall be installed to allow for future fire hydrant installation when adequate water is available.

**6. Existing Fire Hydrants Installed Prior to 1992 and Fire Hydrants Acquired from Other Water Systems**

Fire hydrants installed prior to 1992 and fire hydrants acquired from other water systems may not meet the requirements of 807 KAR 5:066. These fire hydrants may be installed on water mains smaller than six inches or have flows less than PSC requirements. Those hydrants that do not meet these requirements are considered flushing type devices for the maintenance of the water system. ~~The District does not warrant or guarantee the amount of water available from~~ Fire hydrants installed prior to 1992 or fire hydrants acquired from other water systems may not meet the requirement of 807 KAR 5:066.

**SECTION XIX-B - RELOCATION OF  
EXISTING PUBLIC FIRE HYDRANTS**

Existing public fire hydrants are defined as hydrants that are over one year old from the installation/maintenance period. Person(s), local fire department, and/or cities requesting a fire hydrant to be moved shall make written request to the District stating the reasons for the relocation. The District will inspect the hydrant in question and verify whether the problem with the location of the existing fire hydrant is a safety or other justifiable problem. If the District determines that there is a need to relocate the fire hydrant, the entity that made the request, will be charged for the material only, to make said relocation per District’s Billing Policy. The District will supply the labor cost for said relocation. If the District determines that the location is suitable and does not warrant relocating and the customer or entity still request relocation, 100% of the cost to relocate the fire hydrant, with no cap, will be paid by the customer or entity. The fire hydrant will be relocated to a location that is reasonable and most cost effective. If the District chooses to upgrade the hydrant as part of the relocation, the cost for the upgrade materials shall be borne by the District entirely. This policy shall not be used for upgrading an existing fire hydrant.

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XX – FIRE HYDRANT USE PERMITS  
FOR PRIVATE OR PUBLIC FIRE HYDRANTS**

Temporary water service may be made available from fire hydrants in the District’s service area upon proper application and approval by the District. Fire hydrant permits are available at the District’s offices and are approved based on available water, location of fire hydrants, and size of meter required.

Fire hydrant permits are normally issued by the District for only the following reasons (limited to duration of the need, but in no case longer than 30 days, as stated at issuance of permit):

1. Filling swimming pools.
2. Instances which are non-recurring in a given area, such as:
 

a. sewer flushing	d. demolition dust control
b. mud jacking of streets	e. street cleaning
c. paving projects	f. street cutting
3. Street sweepers which use designated hydrants.
4. Other purposes as deemed necessary by the District.

All fire hydrant permit connections shall be properly metered and shall have proper backflow protection. Metering devices and backflow prevention devices shall be furnished by the District and obtained at the issuance of permit.

No Fire Hydrant Permit shall be issued for a period of more than 30 days without renewal.

No Fire Hydrant Permit shall be issued for construction purposes where a permanent service will be required at a future date.

Contractors performing road projects for which the time of construction is longer than 90 calendar days, who desire water service for any reason shall determine a central location, approved by the District, and shall cause to be constructed a service connection to meet their needs as per the Rates, Rules and Regulations of the District.

**DEPOSITS, FEES and CHARGES:**

Hydrant Usage Deposit – A refundable deposit shall be placed with the District, from which any charges shall be deducted for damages and unbilled water, and the balance returned to the holder of the permit.

Deposit Charges are as follows:  
1 to 5 days = \$250.00  
5 to 30 days = \$1,000.00

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XX – FIRE HYDRANT USE PERMITS  
FOR PRIVATE OR PUBLIC FIRE HYDRANTS – Cont’d**

Each Fire Hydrant Permit will require a daily fee. The daily fee is as follows:

- 1” meter assembly with 5/8” outlet = \$15.00 per business day
- 3” meter assembly with 2 1/2” outlet = \$30.00 per business day

The deposit for cities, counties, agencies, and others groups approved by the District shall be waived. Water consumption shall be billed at the normal rates of the District. The holder of a Fire Hydrant Permit shall be responsible for any damage (including freezing), loss, or theft of the meter assembly and for any damage to the fire hydrant, and will be charged for repairs at the District’s Invoice Billing Policy. If there is any leakage between the fire hydrant and the connection to the permit holder’s hose connection, the fire hydrant shall be immediately shut off and the District notified.

**CHARGES FOR ESTIMATED USAGE WHEN NOT HAVING A PERMIT OR NOT USING METERING DEVICES:**

No person, firm, or corporation shall use or make a connection to use water from a fire hydrant or other available source of water unless a properly authorized Fire Hydrant Permit is issued by the District. Any connections, hoses, wrenches, or appurtenances attached to a fire hydrant without a permit issued by the District shall be immediately confiscated by any employee of the District and the proper legal authority will be notified for the theft of service. In addition, where no permit was issued and there is no way to determine actual water usage, an estimated amount equal to the cost of the water flowed for four (4) hours @ 250gpm plus any damages to distribution system will be charged.

**PERMANENT INSTALLATION OF METER & BACKFLOW PREVENTER:**

Cities, county agencies, and other groups approved by the District requesting permits for instances which are non-recurring in a given area, may install a meter (purchased from the District), an approved backflow prevention device or method, and appurtenances for permanent mounting on their equipment. The installation must be approved by the District. A Fire Hydrant Permit shall still be required for a specific hydrant(s). The meter must be delivered to District’s office on or before the day of Fire Hydrant Permit expiration. At this time, the meter shall be read and billed to the permit holder. If permitted, the meter shall be re-issued for an additional time period. On a yearly basis, the meter must be tested by the Meter Service Department and the approved backflow preventer shall be tested by a Certified Backflow Technician acceptable to the District.

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XXI – WATER SERVICE FOR FIRE DEPARTMENTS**

**Fire Departments**

Any city, county, urban-county, charter county, fire protection district, or fire protection district (“User”) may withdraw water from the utility’s water distribution system for the purpose of fighting fires and or training firefighters at no charge on the condition that it maintains estimates of the amount of water used for of fighting fires and or training during the calendar month and reports the amount of this water usage to the utility no later than the 15<sup>th</sup> day of the following calendar month.

Any city, county, urban-county, charter county, fire protection district, or fire protection district that withdraws water from the utility’s water distribution system for fighting fires and or training purposes and fails to submit the required report on water usage within 60 days of the report calendar month shall be assessed the cost of the water.

A non-reporting user’s report shall be presumed to be 0.3 percent of the utility’s total water sales for the calendar month. The utility should consider this evidence and may adjust the presumed usage amount accordingly.

The non-reporting user shall be billed for this usage at the lowest usage block rate regardless of customer classification and the utility charges.

A non-reporting user shall also be assessed a penalty of \$25.00 for each failure to submit a report in within 60 days of the report calendar month.

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XXII – PRIVATE FIRE PROTECTION SERVICE**

Connections from the public water distribution system for new private fire protection service will be constructed per District’s Standard Drawings on water mains which can support these types of installations. All private fire protection services shall comply with the requirements of 807 KAR5:095.

The property owner will be responsible for all installation and maintenance costs of the private fire protection service. No private fire service lines, hydrants or systems shall be installed without written approval from the District. It shall be the responsibility of the property owner to request approval from the District for any proposed alterations to the piping or equipment of any fire service line. There shall be no alteration without prior written approval of the District.

It shall be the responsibility of the property owner to limit the use of the private fire protection service to fire fighting or necessary testing only. Where a fire service line has outlets, such as fire hydrants or hose outlets, the District may seal each outlet. Such seal shall not be broken, except when necessary for fire fighting purposes. This tariff supercedes any existing special contract for the provision of private fire protection services. A private fire service line from the District’s main shall not be used for other than fire protection purposes, except when a dual service has been approved by the District in writing. The District may order a fire service line metered and converted to a commercial account to be billed at the current rate schedule for any of the following reasons: Continued use of water from the service line for other than fire fighting purposes after notification by the District. (Flushing debris, clean up or flushing of spillage, watering of dumps and other dry areas, shall not be considered as fire fighting purposes.)

- A. Failure to repair a leak or leaks on the fire service branch or fire protection system.
- B. Use of water from the fire service line to control or extinguish fires intentionally set by property owner.
- C. Unauthorized breaking of a seal or seals on outlets of a fire service line which was placed by the District.
- D. Failure to meet reporting requirements established in 807 KAR5:095.

**SECTION XXIII – CROSS CONNECTION CONTROL POLICY**

*\* This Tariff is currently pending before the PSC and is therefore unenforceable.*

**GENERAL:**

In accordance to Kentucky Division of Water Regulations, 401 KAR 8:020, Section 2, Para. 2, All cross-connections are prohibited. The use of automatic devices such as reduced pressure zone backflow preventers and vacuum breakers, may be approved by the Natural Resources and Environmental Protection Cabinet in lieu of proper air gap separation. A combination of air gap separation and automatic devices shall be required where determined by the Cabinet to be necessary due to the degree of hazard to public health.

The Kentucky Division of Water 401 KAR 8:010, Section 1, Item 28, has defined cross-connections as a physical connection or arrangement between two (2) otherwise separate systems, one (1) of which contains potable water and the other being either water of unknown or questionable safety, or steam, gas or chemicals, whereby there may be

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XXIII – CROSS CONNECTION CONTROL POLICY – Cont’d**

**\* This Tariff is currently pending before the PSC and is therefore unenforceable.**

flow from one (1) system to another, the direction of flow depending on the pressure differential between the (2) systems.

The District is required to comply with 401 KAR 8:020, Section 2, Para. 2, as well as other rules and regulations for public water systems, which pertain to cross-connections, auxiliary intakes, bypasses, and inter-connections, and to establish an effective, on-going program to control these undesirable water uses.

The following requirements apply to all customers of the District:

1. All new commercial, industrial, multi-family, and governmental accounts will be required to meet the District standards for cross-connection control upon notification from the District. Water service for new commercial and industrial accounts will not be turned on until the Water District requirements are met.
2. All existing commercial, industrial, multi-family, and governmental accounts will be required to meet the District standards for cross-connection control upon notification from the District. Existing accounts will be prioritized by the largest meter size and consumption for that meter size, inspection will start with the largest meters and consumption. Existing accounts will have six (6) months upon notification from the District, to meet District standards unless an additional time extension is approved by the District.
3. Severe high hazard accounts will be required to meet the District standards for cross-connection control upon notification from the District. A severe high hazard customer creates a real or potential threat of contamination or pollution of a physical or toxic nature to the health and well-being of the public water supply. These customers continuously have hazardous cross-connections or the potential hazards are so great that these premises need to be prioritized. Existing accounts will be prioritized by the largest meter size and consumption for that meter size, inspection will start with the largest meters and consumption. Existing accounts will have six (6) months upon notification from the District, to meet District standards unless an additional time extension is granted by the District.

No person shall cause a cross-connection, auxiliary intake, bypass, or inter-connection to be made, or allow one to exist for any purpose whatsoever, unless the construction and operation of same meets the District standards for cross connection control.

**INSPECTION:**

The District shall inspect all commercial and industrial properties served by the public water system where cross-connections with the public water system are deemed possible. Authorized representatives from the District shall have the right to enter, at a reasonable time, any property served by a connection to the public water system for the purpose of inspecting the piping system or systems thereof for cross-connections, auxiliary intakes, bypasses or inter-connections. On request, the owner, lessee, or occupant of any property so served shall furnish to the inspection agency any pertinent information regarding the piping system or systems on such property. The refusal

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XXIII – CROSS CONNECTION CONTROL POLICY – Cont’d**

**This Tariff is currently pending before the PSC and is therefore unenforceable**

of such information or refusal of access, when requested, shall cause the District to classify the account as a severe high hazard account and the owner shall meet all District requirements for that classification.

**REQUIREMENTS:**

The District shall require the use of an approved protective device on the service line serving the premises to assure that any contamination that may originate in the customer’s premises is contained therein. The type of protective devices to be installed shall correspond to the degree of hazard as determined by the District. All protective devices shall be listed and approved by the Foundation for Cross-Connection Control Research, University of Southern California and District.

The methods of installation of backflow protective devices shall be approved by the District prior to installation and shall comply with the criteria set forth by the District’s standard specifications & drawings for the installation of backflow prevention devices. Any and all cost incurred with the installation and maintenance of cross-connection control devices and appurtenances shall be borne by the customer.

Any person who now has cross-connections, auxiliary intakes, bypasses, or inter-connections in violation of this policy shall be allowed a reasonable time to comply with the provisions of this policy. They will have six (6) months upon notification from the District, to meet District standards unless an additional time extension is granted by the District.

The failure to correct conditions threatening the safety of the public water system as required by this policy within the District approved time frame shall be grounds for termination of the water service.

Where cross-connection, inter-connections, auxiliary intakes, or bypasses are found that constitute an extreme hazard of immediate concern of contaminating the public water system, the District shall require that immediate corrective action be taken to eliminate the threat to the public water system. Immediate steps shall be taken to disconnect the public water supply from the on-site piping system unless the hazard(s) is corrected immediately.

All approved backflow prevention devices shall be tested and certified that they work properly by a District approved certified backflow tester directly after system activation and every year thereafter according to the manufacturer’s recommendations.

Test notices will be sent out by the District prior to the due date, giving the customer 30 calendar days to get the device tested and proper paperwork returned to the District. If, after the first 30 days, no action is taken, a second notice will be sent to the customer giving them an additional 30 days to comply. If, after this time, no action is taken, a third notice will be sent, giving them 10 working days to comply or water service will be discontinued at the end of 10 days.

The failure to maintain backflow prevention devices in proper working order shall be grounds for discontinuing water service to a premise. Likewise, the removal, bypassing or altering of a protective device or the installation thereof, so as to render the device ineffective, shall constitute grounds for discontinuance of water service. Water

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**SECTION XXIII – CROSS CONNECTION CONTROL POLICY – Cont’d**

**This Tariff is currently pending before the PSC and is therefore unenforceable**

service to such premises shall not be restored until the customer has corrected or eliminated such conditions or defects to the satisfaction of the District.

The requirements contained herein shall apply to all premises served by the District regardless of political subdivision boundaries, and shall constitute a part of the conditions required to be met to provide water service to any premises. Such action, being essential for the protection of the water distribution system against the entrance of contamination, may render the water non-potable.

**ENFORCEMENT:**

Whenever any person neglects or refuses to comply with any of the provisions of this policy, the District shall discontinue water service until such cross-connection; auxiliary intake, bypass or inter-connection has been corrected.

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010


Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018






**NORTHERN KENTUCKY WATER DISTRICT**

FOR NKWD Area Served  
 PSC No. 3  
 Sheet No. 28  
 Canceling PSC No. 2  
 Canceling Sheet No. 28

 <p><b>Service Address</b> 608 GRAND AVE</p> <p><b>Customer Number</b> 0053660999</p> <p><b>Account Number</b> 0000834550</p>	<p><b>Account Summary</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Prior Balance</td> <td>Payments</td> <td>Bal. Forward</td> <td>Adjustments</td> <td>New Charges</td> <td>Total Amount Due</td> </tr> <tr> <td style="text-align: right;"><b>\$0.00</b></td> <td style="text-align: right;"><b>\$0.00</b></td> <td style="text-align: right;"><b>\$0.00</b></td> <td style="text-align: right;"><b>\$ 0.00</b></td> <td style="text-align: right;"><b>\$ 0.00</b></td> <td style="text-align: right;"><b>\$0.00</b></td> </tr> </table> <p style="text-align: center;">Billing Date: <b>March 16, 2007</b>      Payment Due ON or BEFORE: <b>April 17, 2007</b>      Payment Due After Due Date: <b>\$0.00</b></p> <p><b>Meter Reading Data</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Meter #</th> <th>Meter Size</th> <th>Previous Read Date</th> <th>Current Read Date</th> <th>Days</th> <th>Read Type</th> <th>Previous Reading</th> <th>Current Reading</th> <th>Usage</th> <th>Units</th> </tr> </thead> <tbody> <tr> <td>49611635</td> <td></td> <td>11/16/06</td> <td>03/07/07</td> <td>111</td> <td>Regular</td> <td>934</td> <td>1770</td> <td>836</td> <td>HCF</td> </tr> </tbody> </table> <p style="text-align: center;">Next Reading Date: June 2007      Total Usage Billed: 836.00 HCF</p> <p><b>Current Charges Detail</b>      Service Period: November 16, 2006 to March 7, 2007</p> <table border="0" style="width: 100%;"> <tr> <td>Balance Forward.....</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td>Net Adjustments.....</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2"><b>Current Charges</b></td> </tr> <tr> <td>Fixed Service Charge.....</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td>Consumption - Tier 1: 45.00 HCF @ \$2.81 per HCF.....</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td>Consumption - Tier 2: 791.00 HCF @ \$2.43 per HCF.....</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td>School Taxes - Kenton County.....</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td>Kenton County School Tax Payment.....</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td><b>Total Charges for: 608 GRAND AVE</b></td> <td style="text-align: right;"><b>\$ 0.00</b></td> </tr> </table> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> <p><b>Amount Due ON or BEFORE April 17, 2007.....\$0.00</b></p> </div> <p><b>Usage History</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Read Date</th> <th>Days</th> <th>Usage</th> <th></th> </tr> </thead> <tbody> <tr> <td>11/16/06</td> <td>91</td> <td>107</td> <td>HCF</td> </tr> <tr> <td>08/17/06</td> <td>92</td> <td>470</td> <td>HCF</td> </tr> <tr> <td>05/17/06</td> <td>117</td> <td>357</td> <td>HCF</td> </tr> </tbody> </table>	Prior Balance	Payments	Bal. Forward	Adjustments	New Charges	Total Amount Due	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$0.00</b>	Meter #	Meter Size	Previous Read Date	Current Read Date	Days	Read Type	Previous Reading	Current Reading	Usage	Units	49611635		11/16/06	03/07/07	111	Regular	934	1770	836	HCF	Balance Forward.....	\$0.00	Net Adjustments.....	0.00	<b>Current Charges</b>		Fixed Service Charge.....	\$0.00	Consumption - Tier 1: 45.00 HCF @ \$2.81 per HCF.....	\$0.00	Consumption - Tier 2: 791.00 HCF @ \$2.43 per HCF.....	\$0.00	School Taxes - Kenton County.....	\$0.00	Kenton County School Tax Payment.....	\$0.00	<b>Total Charges for: 608 GRAND AVE</b>	<b>\$ 0.00</b>	Read Date	Days	Usage		11/16/06	91	107	HCF	08/17/06	92	470	HCF	05/17/06	117	357	HCF
Prior Balance	Payments	Bal. Forward	Adjustments	New Charges	Total Amount Due																																																														
<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$0.00</b>																																																														
Meter #	Meter Size	Previous Read Date	Current Read Date	Days	Read Type	Previous Reading	Current Reading	Usage	Units																																																										
49611635		11/16/06	03/07/07	111	Regular	934	1770	836	HCF																																																										
Balance Forward.....	\$0.00																																																																		
Net Adjustments.....	0.00																																																																		
<b>Current Charges</b>																																																																			
Fixed Service Charge.....	\$0.00																																																																		
Consumption - Tier 1: 45.00 HCF @ \$2.81 per HCF.....	\$0.00																																																																		
Consumption - Tier 2: 791.00 HCF @ \$2.43 per HCF.....	\$0.00																																																																		
School Taxes - Kenton County.....	\$0.00																																																																		
Kenton County School Tax Payment.....	\$0.00																																																																		
<b>Total Charges for: 608 GRAND AVE</b>	<b>\$ 0.00</b>																																																																		
Read Date	Days	Usage																																																																	
11/16/06	91	107	HCF																																																																
08/17/06	92	470	HCF																																																																
05/17/06	117	357	HCF																																																																

Return this portion with your payment. Make check or money order made payable to NKWD

 <p>PO Box 188190 Erlanger, KY 41018-8190</p> <p>Address Service Requested</p> <p>9 3560</p> <p>N Ky Water District C/O Mark Loffland PO Box 18640 Erlanger, KY 41018-0640</p> 	<p><b>Customer Number</b> 0053660999</p> <p><b>Account Number</b> 0000834550</p> <p><b>Service Address</b> 608 GRAND AVE</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>ON or BEFORE</b></td> <td><b>Pay this Amount</b></td> <td><b>AFTER</b></td> <td><b>Pay this Amount</b></td> </tr> <tr> <td style="text-align: center;"><b>04/17/07</b></td> <td style="text-align: center;"><b>\$0.00</b></td> <td style="text-align: center;"><b>04/17/07</b></td> <td style="text-align: center;"><b>\$0.00</b></td> </tr> </table> <p><input type="checkbox"/> If address has changed, please check here, complete the information on the reverse side and mail back to NKWD.</p> <p><input type="checkbox"/> To pay by credit card, please check here, complete the information on the reverse side and mail back to NKWD.</p> <p style="text-align: center;"><b>Northern Kentucky Water District</b> PO Box 188190 Erlanger, KY 41018-8190</p> 	<b>ON or BEFORE</b>	<b>Pay this Amount</b>	<b>AFTER</b>	<b>Pay this Amount</b>	<b>04/17/07</b>	<b>\$0.00</b>	<b>04/17/07</b>	<b>\$0.00</b>
<b>ON or BEFORE</b>	<b>Pay this Amount</b>	<b>AFTER</b>	<b>Pay this Amount</b>							
<b>04/17/07</b>	<b>\$0.00</b>	<b>04/17/07</b>	<b>\$0.00</b>							

005366099930000834550600000000000000000000000200704172

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
 Officer & Title    Jack Bragg, Jr. CPA, CMA  
                             Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**WAYS TO PAY YOUR WATER BILL:**  
**Make checks payable to: NKWD**

- BY MAIL** When mailing your payment, please allow sufficient time for the payment to reach our office by the due date to avoid late charges.
- DROP BOX** Drop boxes are located at the following locations: 5225 Taylor Mill Road, 2835 Crescent Springs Road, Aqua Drive and at the Sanitation District office at 1045 Eaton Drive. Bills must be dropped off two (2) days prior to due date.
- PRE-AUTHORIZED PAYMENT** Pay your water bill automatically from your checking or saving account or applied to your Visa, MasterCard or Discover. Contact our office for more information.
- AT SOME BANKS** Bills may be payable at your local banking facility, please check with your individual bank for acceptance. Bills must be paid five (5) days prior to due date.
- OVER PHONE** We accept Visa, MasterCard or Discover payments over the phone.
- WALK-IN/DRIVE UP WINDOW** When paying in person, at 2835 Crescent Springs Road or at one of the drop boxes, make check payable to NKWD.

This bill may be paid at the following locations:

**Walk-In/Drive Up Window**  
 2835 Crescent Springs Road  
 Erlanger, Kentucky 41018  
  
**Office Hours**  
 8:00 am - 5:00 pm  
 Monday - Friday

**Drop Box Locations**  
 2835 Crescent Springs Road  
 Erlanger, Kentucky 41018  
  
 Aqua Drive  
 Cold Spring, Kentucky 41076

1045 Eaton Drive  
 Ft. Wright, Kentucky 41017  
  
 5225 Taylor Mill Road  
 Taylor Mill, KY 41015

**Mail**  
*Mail Payments to:*  
 PO Box 188190  
 Erlanger, Kentucky 41018  
*Mail Correspondence to:*  
 PO Box 18640  
 Erlanger, Kentucky 41018

**BILLING INFORMATION**

- Penalty** A penalty is added to all accounts not paid on or before the due date. Failure to receive bill does not excuse payment of penalty.
- Payment Plans** Payment arrangements can be made by contacting our customer service department PRIOR to the disconnection date.
- Moving** All requests for disconnection of service must be made one business day in advance. You will be held responsible for all charges until such notice is received and a final reading is obtained by the District.
- Fixed Service Charge** The fixed amount required based on the size of the meter to all active accounts. This charge helps to recover the costs associated with meter reading, testing and maintenance.
- Returned Check** A returned check fee will be charged on any returned checks.
- Service Charge** Delinquent accounts that have had a service order issued for disconnect will require a service charge.
- Conversion Factor** 1 Cubic foot x 7.48 = gallons
- Bill Abbreviations** HCF = Hundreds of Cubic Feet  
 HGL = Hundreds of Gallons  
 CR = Credit

**GENERAL INFORMATION**

Rate schedule is available upon request.  
 Visit us on the web at: [www.nkywater.org](http://www.nkywater.org)  
 The Public Service Commission of Kentucky regulates this utility.

**USEFUL PHONE NUMBERS:**

- |  |              |                            |                |
|--|--------------|----------------------------|----------------|
| Billing questions/service turned on or off:                                | 859-578-9898 | Tour and speaker requests: | 859-441-0482   |
| After hours emergency shut-off:  | 513-244-9016 | Public Service Commission: | 1-800-772-4636 |
| Water quality questions/concerns:  | 859-441-0482 | TDD:                       | 859-578-4893   |
| Questions on your sewer or storm water bill contact Sanitation District #1 | 859-578-7450 |                            |                |

Print new address or telephone number here:  
 Please circle one: Mailing Address or Service Address

Address \_\_\_\_\_  
 City \_\_\_\_\_  
 State \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Home Phone \_\_\_\_\_

Credit Card Payment Option:

- VISA     MASTERCARD     DISCOVER

Credit Card Number \_\_\_\_\_

Expiration Date \_\_\_\_\_ / \_\_\_\_\_    Amount Paid \_\_\_\_\_  
 Authorized Signature \_\_\_\_\_  
**X**

Date of Issue: April 1, 2010

Date Effective: May 1, 2010


Issued by: \_\_\_\_\_  
 Officer & Title    Jack Bragg, Jr. CPA, CMA  
                             Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018



**NORTHERN KENTUCKY WATER DISTRICT**

FOR NKWD Area Served  
 PSC No. 3  
 Sheet No. 30  
 Canceling PSC No. 2  
 Canceling Sheet No. 30

	Service Address 226 STOKESAY ST	Customer Number 0037637556	Account Number 2239893267
	Date of Notice February 09, 2010	Disconnection Date February 24, 2010	Total Amount Due \$73.80

Office:  
 2835 Crescent Springs Rd  
 Erlanger, KY 41018-1324

Mailing Address:  
 PO Box 18640  
 Erlanger, KY 41018-0640

Any Questions?  
 Please call us at 859.578.9898  
 Monday - Friday  
 8:00 AM - 5:00 PM

**Disconnection Notice**

Dear Customer,

We understand that payment of bills can be sometimes overlooked. As of February 09, 2010 our records do not indicate receiving your payment in full by the due date or indicate receiving a partial payment


Please check your records and if payment has been made, please contact our office to verify that the payment was received.

If full payment (including possible late penalty charges) has not been made, please make this payment immediately. If payment is not received in our office by the close of business on February 23, 2010 we will be forced to disconnect your water services. If a representative is dispatched or if water is disconnected a service charge will be required in addition to the past due amounts.

DELINQUENT ACCOUNTS THAT HAVE HAD A SERVICE ORDER ISSUED FOR DISCONNECT WILL REQUIRE A CASH DEPOSIT IN AN AMOUNT EQUAL TO 1/12 OF THE CUSTOMER'S ANNUAL BILL WHERE BILLS ARE RENDERED MONTHLY OR 1/4 OF THE ANNUAL BILL WHERE BILLS ARE RENDERED QUARTERLY.

For information on making arrangements or question concerning your account, contact our customer service department at 859-578-9898 before February 24, 2010.

Thank you in advance for your quick response to this notice.

	Return this portion with your payment. Make check or money order made payable to NKWD		
	Service Address 226 STOKESAY ST	Disconnection Date February 24, 2010	Pay This Amount \$73.80
Account Number 2239893267	<input type="checkbox"/> if address has changed, please check here, complete the information on the reverse side and mail back to NKWD <input type="checkbox"/> To pay by credit card, please check here, complete the information on the reverse side and mail back to NKWD		

11 Chris Anderson  
 226 Stokesay St  
 Ludlow KY 41016-1358

Northern Kentucky Water District  
 PO Box 188190  
 Erlanger, KY 41018-8190

003763755642239893267700000672720000073809201001253

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
 Officer & Title Jack Bragg, Jr. CPA, CMA  
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018



February 28, 2005

N KY WATER DISTRICT  
C/O MARK LOFLAND  
PO BOX 17010  
COVINGTON KY 41017-0010

Account Number: 3147691726  
Customer Number: 0053660999

Dear N KY WATER DISTRICT ,

Thank you for contacting our office to make payment arrangements on your account. The arrangement is to be paid in 1 installments. Your payment schedule is as follows:

\$25.00 due on 4/1/2005

If scheduled payment is not kept current, the water service will be discontinued without further notice. In addition, all future bills must be kept current and paid on time or the water service will be disconnected on the scheduled shut off date.

If you have any questions or feel this notice is not accurate, please feel free to contact one of our customer service representatives at (859) 578-9898.

Sincerely,

Northern Kentucky Water District  
Customer Service Department

Northern Kentucky Water District 3049 Dixie Highway P.O. Box 17010 Covington, Kentucky 41017  
859-578-9898 859-578-5456 Fax

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

This list will be updated annually, and additional streets added between annual tariff updates will be posted on the District web page [www.nkywater.org](http://www.nkywater.org) within thirty (30) days of the completion of an extension or lateral from an existing Subdistrict street.

**APPENDIX A – Subdistrict Street Names**

**Customers in Subdistrict A**

- Ashford Village Subdivision - Donegal Ct., Ashford Rd., Celtic Ct., Desmond, Galloway Ct., Rosemore, Kildare Ct., Limerick Circlecourt, Waterford Ct. (Off of Mills Rd.)
- Bowman Rd. (KY 16 to end of road)
- Dorman Dr. (Hickory Grove to end of road)
- Gretchen Dr. (Ryland Estates Subdivision) – Stewart to end of road
- Hickory Grove Drive – KY 16 to end of road
- KY 177 – Porter Rd. to Pruett Rd.
- Manor Hill Subdivision, Burbridge Trail, Cotswold Way, Foxbourne Lane, Manor Hill Dr., Sussex Ct. Tennyson Pl., Willowhurst Trace & Windmere Hill (Off Marshall Rd.)
- Manor Lake Dr. – KY 16 to end of road
- Marshall Rd. – KY 16 to Stewart Rd.
- Miller Lane – Tapped off KY 177
- Mills Rd. – Marshall to Taylor Mill Water Service Area (5,700’)
- Petty Rd. – Tapped off Marshall Rd.
- Pruett Rd. – KY 177 to 300’
- Riggs Rd. – KY 16 to end of road
- Ryland Trace Dr. – Subdivision off KY 177
- Staffordsburg Rd. – Marshall Rd. to Maverick
- Stewart Rd. – Marshall to KY 177
- Teegarden Lane – Bowman to end of road

**Customers in Subdistrict B**

- Armstrong Rd. – 1 service tapped off Moffett
- Bird Rd. – KY 17 to Wynewood
- Farmview Dr. – Moffett Rd. to end of pavement
- Gleason – 1 service tapped off Madison
- KY 17 (Madison Pike) – 12363 to 14158 – 1,200’ North of Callant Rd. to Gleason
- Martin Rd. – Moffett Rd. to 3,650’
- Moffett Rd. – KY 17 to Armstrong Rd.
- Rector Rd. – Moffett Rd. to 8,100’
- Rosehawk Lane (Forrest Ridge Subdivision Off of Moffett)
- Wynewood Trail – Bird Rd. to end of road

**Customers in Subdistrict C**

- Banklick Rd. – From Bristow to Maher
- Callant – From KY 17 for the first 0.6 miles
- Dixon Dr. – 2 services tapped on KY 17, 1 service tapped on Rich Rd.
- Gardnersville Rd. – From KY 17 for the first 0.8 miles

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**APPENDIX A – Subdistrict Street Names – Cont’d**

- Glenhurst Subdivision – Chinkapin Circle, Berlander Dr. (stops at 684 Berlander Dr.), Glenhurst Dr.(stops at intersection of Glenhurst Dr and Berlander Dr off of Maher Rd), Lyonia Dr., Colton Ct., Hornbean Dr. (Off of Maher Rd.)
- Graven Rd. – From Maher, 4,400’ towards Wright Road
- Green Rd. – KY 16 to US 25
- Hempfling Rd. – First 2.1 miles
- Independence – From Shaw to Maher Rd., Maher 2700’ towards Banklick
- KY 17 (Madison Pike) – 14192 – 15960 – Gleason to Pendleton County Line
- Maher – From Banklick Rd. to Kenton/Boone County Line
- Maher – From Independence Road to Banklick
- Maher Subdivision: Meadows, Parker Drive, Stanley Lane, Anna Ln, Brian Lane.
- Martin Road – From Subdistrict B to Staffordsburg Road
- Mulberry Lane – (Rolling Greene Subdivision off of Green Road)
- Paxton Road – From KY 17 for the first 0.65 miles
- Percival Road
- Rector Road – From Subdistrict B to Kenton Station Road
- Rich Road – From KY 17 for the first 2.1 miles
- South Fork Estates Subdivision (South Fork Drive)
- South Fork Estates Subdivision (Thoroughbred Lane)
- South Fork Estates Subdivision – Stablegate
- Spillman Road – KY 17 to end of road
- Staffordsburg Road – From KY 16 to Martin Road
- Stephenson Road – From Green Road to the first 0.5 miles
- Symbo – From Green Road for the first 0.6 miles
- Tupelo Drive – Glenhurst Subdivision, Off of Maher Road
- US 25 – Walton City Limits to KY 14
- Visalia Road – From Klein Road to the school (waiting on PSC approval)
- Visalia Road – From Staffordsburg Road for 2 miles
- York Road – From US 25 to the first 0.4 miles

**Customer in Subdistrict D**

- 4 Mile Pike from Uhl Road to Providence Trace
- California Cross Roads from Saint Peter and Paul to Washington Trace Road
- Ky Route 8 to McDonald Lane off Blangey Road
- Persimmon Grove Pike from Burns Road to California Cross Road
- Persimmon Grove Pike from Shaw to Burns Road
- Persimmon Grove Pike from Stevens Branch to Shaw Hess
- Wagner Road – first .6 miles
- Winters Lane – County
- Providence Trace off of 4 Mile
- Licking Pike & Steffen Road from Route 10 to KY 936 – ky 936 before Poplar Thicket

**Customers in Subdistrict E**

- Bethel Grove
- Brandy Lane

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**APPENDIX A – Subdistrict Street Names – Cont’d**

- Bromley Crescent Springs Road
- Fiskburg Road (KY 17 to Goshorn Road)
- Ishmael Road (KY 177 to 1200’)
- Kenton Station (Rector Road to KY 177)
- KY 177 (North of Kenton Station 7100’)
- KY 177 (North of Vises Trail 4250’)
- KY 177 (South of Kenton Station 5400’)
- KY 177 (South of Vises Trail 2850’)
- Licking Station
- McDonald Avenue
- Oliver Road
- St. Johns Road
- Vises Trail from KY 177 to 1150’ south of Visalia Road
- Whitaker

**Customers in Subdistrict F**

- Grandview
- Amy Lou
- Flagg Springs
- West Main Street
- Licking Pike from Rifle Range to Sub-D
- Licking Pike (Existing 8 inch Water Main to Ripple Creek)
- Licking Pike from Trapp Rd to Rifle Rang
- Heck Road
- Steffen Road
- Siry Road
- Flatwood Road

**Customers in Subdistrict K**

- Klette Road
- Rice Road
- Saylor Court
- Tamber Ridge Drive
- Sencely Court
- Chandrel Court
- Marshall Road
- Coleman Road

**Customers in Subdistrict R**

- Coleman Road – KY 177 to end of street
- Feiser Road – Porter Road to Locust Pike
- KY 177 – 500’ North of Wards to 2900’ South of Wards

---

Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

**APPENDIX A – Subdistrict Street Names – Cont’d**

- KY 177 – Porter Road to 800’ North
- KY 177 – Pruett Road to Ryland Lakes Drive
- Locust Pike – 650’ West of Whites end of road
- Locust Pike – Feiser Road to Wards Lane
- Porter Road – KY 177 to 7,500’
- Redrow – Locust Pike to end of street
- Spanton Road – Locust Pike to 1,300’
- Wards Lane – Locust Pike to KY 177
- Whites Road – KY 177 to Locust Pike

**Customers in Subdistrict RF**

- KY 177 (From Subdistrict R to short Marshall)
- Porter Road (From Tecuseh approximately 500’)
- Short Marshall (KY 177 East 500’)
- Tecumseh

**Customers in Subdistrict RL**

- Crystal Court
- Crystal Drive
- Crystal Lane
- Ernst Bridge Road
- Hillside Drive
- Maplewood Drive
- Meadow Lane
- Mirror Court
- Northall Court
- Orchard Lane
- Redbud Lane
- Ryland Lakes Drive
- Sylvan Lake Drive
- Wild Lake Drive

---

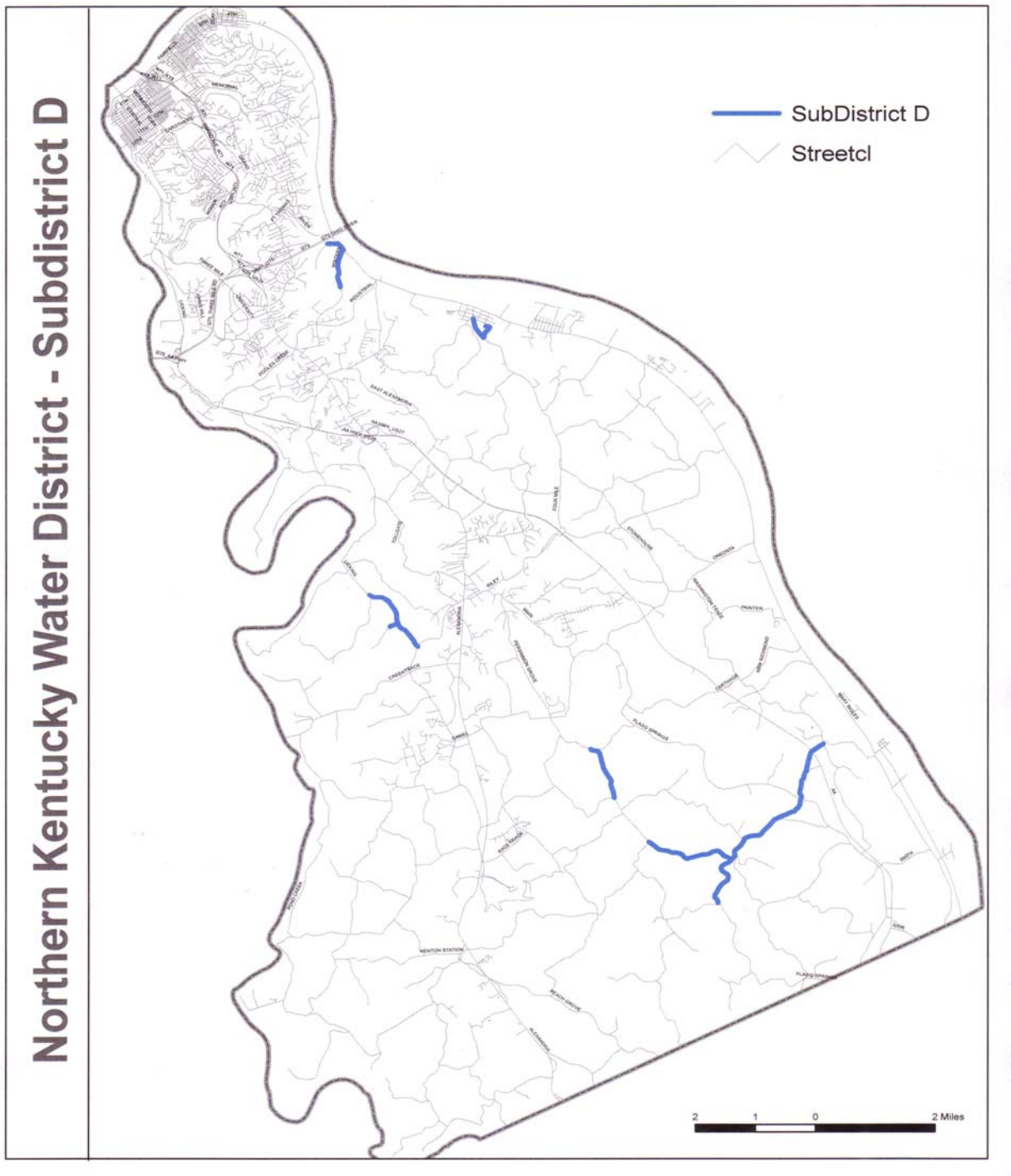
Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018



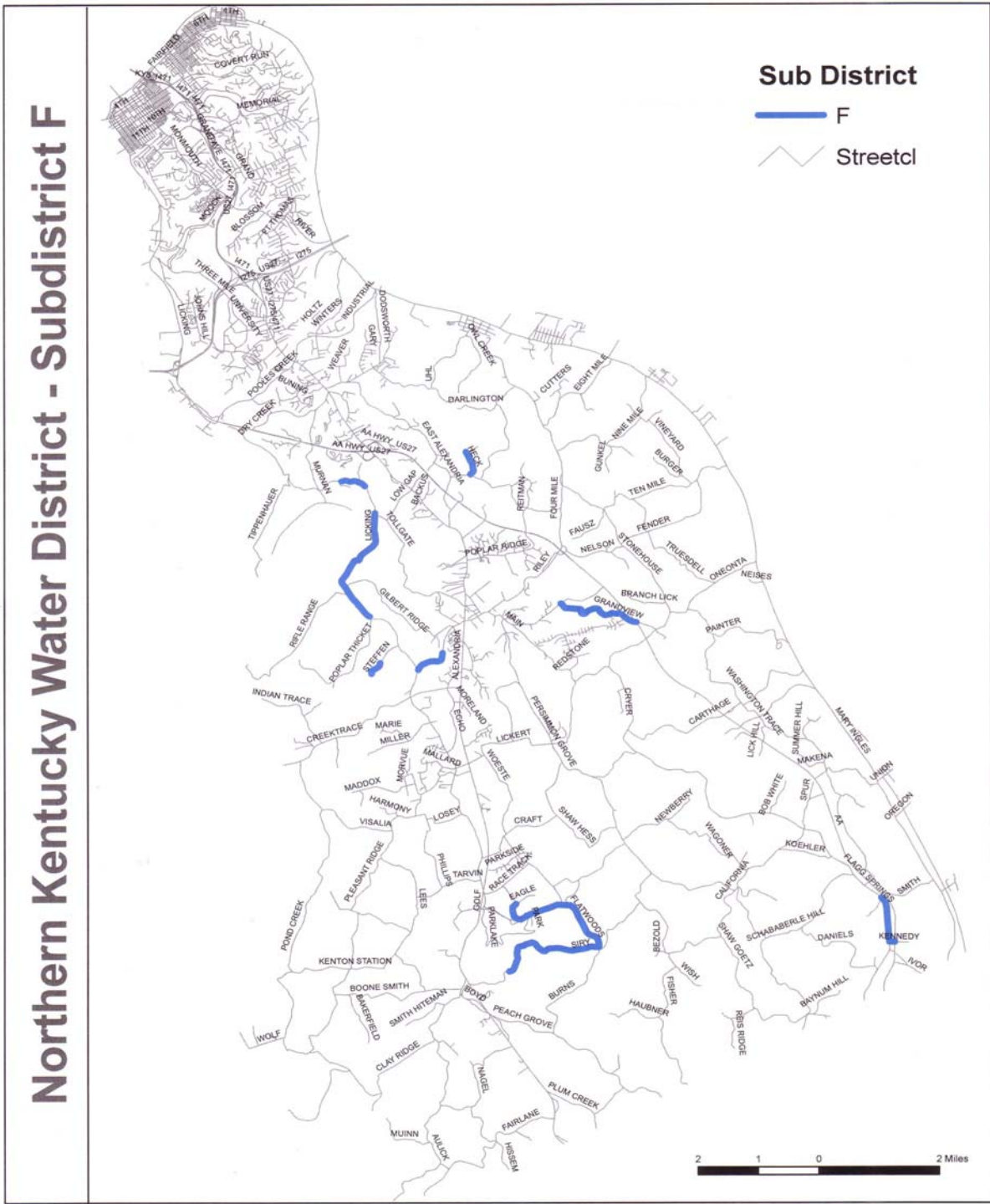


Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

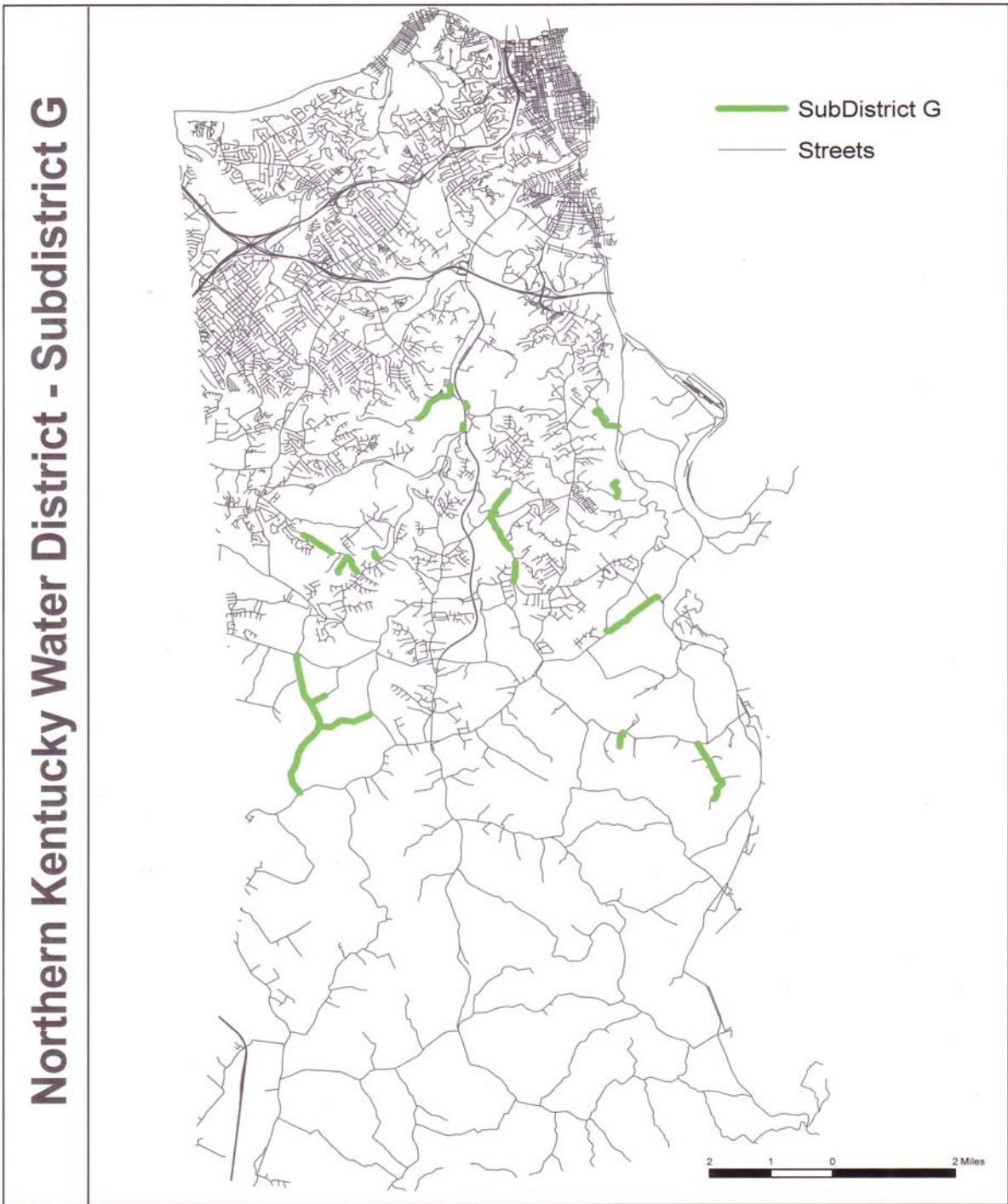


Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018



Date of Issue: April 1, 2010

Date Effective: May 1, 2010

Issued by: \_\_\_\_\_  
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, Ky 41018

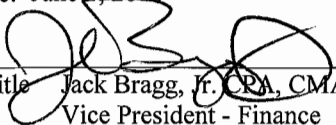
# NORTHERN KENTUCKY WATER DISTRICT

## RATES, RULES AND REGULATIONS

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

**INDEX**

**Section I – General Provisions .....Page 4**

**Section I-A – Definitions.....Page 6**

**Section II – Retail Water Rates .....Page 7**

**Section III – Wholesale Water Sales .....Page 8**

**Section IV – Miscellaneous Service Fees.....Page 8**

**Section V – Customer Bill of Rights .....Page 9**

**Section VI – Monitoring of Customer Usage.....Page 10**

**Section VII – Payment Plan Agreements.....Page 10**

**Section VIII – Payment of Bills.....Page 11**

**Section IX – Adjustment of Water Bills.....Page 12**

**Section X – Meter Location and Requirements .....Page 13**

**Section XI – Meter Test.....Page 13**

**Section XII – Invoice Billing Policy .....Page 14**

**Section XIII – Service Connection Installations .....Page 15**

**Section XIII-A – Service Connection Maintenance .....Page 16**

**Section XIV-A – Distribution Main Extension Policy other than .....Page 17**  
**Contractors, Developers, District initiated Distribution Main Extensions & Subdistricts**

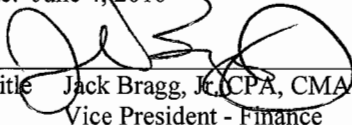
**Section XIV-B - Distribution Main Extension Policy .....Page 18**  
**Contractors & Developers**

---

**Section XIV-C - Distribution Main Extension Policy.....Page 19**  
**for Distribution Main Extensions Initiated by the District**

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
 Officer & Title Jack Bragg, Jr. CPA, CMA  
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**INDEX Cont'd**

**Section XIV-D – Distribution Main Extension Policy .....Page 20  
for Distribution Subdistricts**

**Section XV – Special Contracts .....Page 21**

**Section XVI – Line Location Policy .....Page 21**

**Section XVII – Abandoned Distribution Mains/Service Connections .....Page 21**

**Section XVII-A – Upgrading Inactive Service Connection.....Page 22**

**Section XVIII – Individual Public Fire Hydrant Installation Policy .....Page 22**

**Section XVIII-A – Policy for Installation of Public Fire Hydrants.....Page 23  
on Upgraded and New Distribution Mains**

**Section XIX – Fire Hydrant Maintenance Policy .....Page 24**

**Section XIX-A – Policy for Installation of Public Fire Hydrants.....Page 25**

**Section XIX-B – Relocation of Existing Public Fire Hydrants .....Page 26**

**Section XX – Fire Hydrant Use Permits for Private/Public Fire Hydrants .....Page 27**

**Section XXI – Water Service for Fire Departments.....Page 29**

**Section XXII – Private Fire Protection Service .....Page 29**

**Section XXIII – Cross Connection Control Policy.....Page 31**

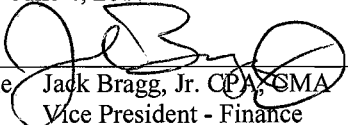
**Section XXIV – Examples of Forms.....Page 33**

**Appendix A – Subdistrict Street Names and Map.....Page 38**

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title: Jack Bragg, Jr. CPA, SMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018



---

**SECTION I – GENERAL PROVISIONS**

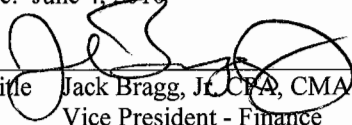
1. Water will be turned on and off only by an authorized employee of the Water District.
2. No application for water service will be approved and no water shall be supplied to any applicant or customer where the applicant or customer is delinquent or indebted to the Water District. This section will apply whether the delinquency or indebtedness is incurred at the premises for which application is made or at any other premises or property.
3. No connection into more than one building shall be made from any one tap unless the District has given its approval in writing.
4. No attachment shall be made to any service connection or to any pipe or other fixture which has been shut off without written permission from the District. Similarly, no water will be taken from any service connection, which has not been used, without written permission.
5. The original purchase and installation of a meter shall be made by the District at the applicant's expense. The District shall retain possession of and maintain all meters to the customer with the exception that if a meter should be destroyed or damaged through negligence of the customer, the replacement or repair shall be charged to the customer. Failure to pay this charge will result in the discontinuance of water service.
6. It shall not be permitted for any customer of the District to have the piping within a structure cross connected to any other source of water supply.
7. Authorized employees of the District shall have the right at reasonable times to enter any premises where a meter is installed for the purpose of reading, examining, changing, inspecting or testing the meter. Should access not be provided, the District may require the customer to pay for all costs associated with moving the meter to an outside setting. Should two or more services originate from one tap, the cost associated with separation to provide individual taps will be the responsibility of the customer involved not providing access to the District.
8. No person shall waste water by leaving open a fire hydrant or other device connected to the waterworks system.
9. No person other than one authorized by the District may use any property or make attachments to any water pipes belonging to the District.
10. Except for fire departments, no person other than an employee of the Water District may use any fire hydrant on the water system without first having secured a permit, a regulation fire hydrant spanner wrench and a fire hydrant meter from the Water District.
11. No person other than an authorized employee of the District shall remove a meter without permission from the District. When a meter has been removed by the District, it shall be illegal to use water supplied by the service branch to which the meter was attached. If it is discovered by the District that a meter has been ~~illegally removed and an unauthorized device is located in the meter setting to which the meter was attached~~ the service will be immediately disconnected, the unauthorized device confiscated and the proper legal authority notified for theft of service. Water service will not be restored until payment for water used, any damages to distribution equipment, and service charge as outlined in Section IV has been received. In

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:

  
Officer & Title Jack Bragg, Jr., CFA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**SECTION I – GENERAL PROVISIONS – Cont’d**

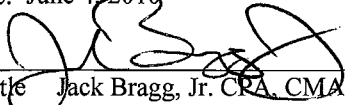
those instances where there is no way to determine actual water usage, an amount equal to the cost of 18,000 gallons, the District’s average quarterly bill will be charged at the current rate schedule. In the event that the service was historically a monthly billed account then a water amount equal to 6,000 gallons, the District’s average monthly bill will be charged at the current rate schedule.

12. The normal billing cycle for NKWD is a quarterly basis, except for Subdistrict accounts. If a customer wishes to change from quarterly to monthly cycle the following criteria must be met:
  - a. Submit a written request along with an explanation of why the billing change is needed. This will be reviewed by the District on a case-by-case basis.
  - b. The average quarterly consumption must be a minimum of 2000 Hundred Cubic Feet per quarter.
  
13. No person, firm, or corporation shall use or make a connection to use water from a service connection or any other available source of water unless authorized by the District. Any connections, hoses, wrenches, or appurtenances attached to any connection without permission by the District shall be immediately confiscated by any employee of the District and the proper legal authority will be notified for the theft of service. In addition, where no permission was granted and there is no way to determine actual water usage, an estimated bill will be calculated based on an amount equal to one month average usage based on the previous 12 month consumption using the current District rate structure. The estimated bill along with a service charge would need to be paid in order to have the water service reinstated. For the unauthorized connection and water usage from a District Fire Hydrant refer to SECTION XX, “Charges for Estimated Usage when not having a Permit or Not using Metering devices”.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018



---

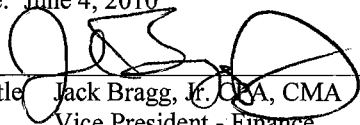
**SECTION IA – DEFINITIONS**

1. "Distribution main" means a line from which service connections with customers are taken at frequent intervals.
2. "Meter" means any device used for the purpose of measuring the quantity of water delivered by a utility to a customer.
3. "Point of service" means the outlet of a customer's water meter, or valve if no meter is placed, unless the meter is located inside a building and that meter was installed by the District prior to July 18, 2008 or was installed by a municipal utility and acquired by the District. In those situations, the point of service is the curb stop or the delineation of the utility easement/right-of-way if the curb stop cannot be located.
4. "Service connection" means the line from the main to the customer's point of service and shall include the pipe fittings and valves necessary to make the connection.
5. "Service line" means the water line from the point of service to the place of consumption.
6. "Service Charge" is applied to help recover the operation and maintenance costs incurred when creating and carrying out a work-order resulting from the following circumstance: a disconnect work-order for a non-payment of bill; a disconnect work-order for a returned (bad) check; a disconnect work-order due to a theft of service; or for failure to comply with the District's Rates, Rules and Regulations.
7. "Customer" shall mean any owner, legal occupant or lessee who is to be the occupant or party responsible for payment for the water service of existing premises who shall file application for water service to such premises.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

**SECTION II – RETAIL WATER RATES**

**Northern Kentucky Water District Service Area**

1. Monthly Service Rate

First	1,500 cubic feet	\$3.67 per 100 cubic feet
Next	163,500 cubic feet	\$3.08 per 100 cubic feet
Over	165,000 cubic feet	\$2.58 per 100 cubic feet

- Customers in Subdistrict A** \*shall be assessed a monthly surcharge in the amount of \$8.76
- Customers in Subdistrict B** \*shall be assessed a monthly surcharge in the amount of \$18.05
- Customers in Subdistrict C** \*shall be assessed a monthly surcharge in the amount of \$18.90
- Customers in Subdistrict D** \*shall be assessed a monthly surcharge in the amount of \$30.00
- Customers in Subdistrict E** \*shall be assessed a monthly surcharge in the amount of \$30.00
- Customers in Subdistrict F** \*shall be assessed a monthly surcharge in the amount of \$30.00
- Customers in Subdistrict G** \*shall be assessed a monthly surcharge in the amount of \$30.00
- Customers in Subdistrict K** \*shall be assessed a monthly surcharge in the amount of \$12.89
- Customers in Subdistrict R** \*shall be assessed a monthly surcharge in the amount of \$18.27
- Customers in Subdistrict RF** \*shall be assessed a monthly surcharge in the amount of \$21.61
- Customers in Subdistrict RL** \*shall be assessed a monthly surcharge in the amount of \$36.22

\*Subdistrict charges are reviewed annually.

\*Detailed street listing within each Subdistrict can be found under Appendix A.

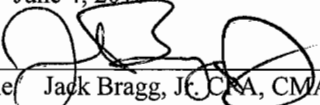
\*Service connections on extensions or laterals from a Subdistrict street will be assessed the appropriate Subdistrict charge.

2. Quarterly Rates

First	4,500 cubic feet	\$3.67 per 100 cubic feet
Next	490,500 cubic feet	\$3.08 per 100 cubic feet
Over	495,000 cubic feet	\$2.58 per 100 cubic feet

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
 Officer & Title: Jack Bragg, Jr., CMA, CMA  
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

**SECTION II – RETAIL WATER RATES – Cont’d**

3. Fixed Service Charge

<u>Meter Size</u>	<u>Monthly Service Charge</u>	<u>Quarterly Charge</u>
5/8"	\$12.77	\$22.49
3/4"	\$13.20	\$23.70
1"	\$14.41	\$27.24
1 1/2"	\$16.22	\$32.10
2"	\$20.50	\$45.13
3"	\$49.50	\$140.40
4"	\$62.01	\$175.96
6"	\$91.82	\$260.10
8"	\$123.99	\$355.34
10" and Larger	\$164.88	\$464.01

**SECTION III – WHOLESALE WATER SALES**

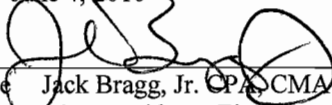
Bullock Pen Water District	\$3.05 per 1,000 gallons (or) \$2.28 per 100 cubic feet
City of Walton	\$3.05 per 1,000 gallons (or) \$2.28 per 100 cubic feet
Pendleton County	\$3.05 per 1,000 gallons (or) \$2.28 per 100 cubic feet

**SECTION IV – MISCELLANEOUS SERVICE FEES**

Returned Check Charge	\$20.00
Water Hauling Station	\$4.90 per 1,000 gallons
Service Charge	\$25.00 (See Definitions in Section I-A)
Overtime Charge	\$60.00

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
 Officer & Title: Jack Bragg, Jr. CPA, CMA  
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

**SECTION II – RETAIL WATER RATES**

**Northern Kentucky Water District Service Area**

1. Monthly Service Rate

First	1,500 cubic feet	\$4.03 per 100 cubic feet
Next	163,500 cubic feet	\$3.28 per 100 cubic feet
Over	165,000 cubic feet	\$2.60 per 100 cubic feet

**Customers in Subdistrict A** \*shall be assessed a monthly surcharge in the amount of \$8.76

**Customers in Subdistrict B** \*shall be assessed a monthly surcharge in the amount of \$18.05

**Customers in Subdistrict C** \*shall be assessed a monthly surcharge in the amount of \$18.90

**Customers in Subdistrict D** \*shall be assessed a monthly surcharge in the amount of \$30.00

**Customers in Subdistrict E** \*shall be assessed a monthly surcharge in the amount of \$30.00

**Customers in Subdistrict F** \*shall be assessed a monthly surcharge in the amount of \$30.00

**Customers in Subdistrict G** \*shall be assessed a monthly surcharge in the amount of \$30.00

**Customers in Subdistrict K** \*shall be assessed a monthly surcharge in the amount of \$12.89

**Customers in Subdistrict R** \*shall be assessed a monthly surcharge in the amount of \$18.27

**Customers in Subdistrict RF** \*shall be assessed a monthly surcharge in the amount of \$21.61

**Customers in Subdistrict RL** \*shall be assessed a monthly surcharge in the amount of \$36.22

\*Subdistrict charges are reviewed annually.

\*Detailed street listing within each Subdistrict can be found under Appendix A.


\*Service connections on extensions or laterals from a Subdistrict street will be assessed the appropriate Subdistrict charge.

2. Quarterly Rates

First	4,500 cubic feet	\$4.03 per 100 cubic feet
Next	490,500 cubic feet	\$3.28 per 100 cubic feet
Over	495,000 cubic feet	\$2.60 per 100 cubic feet

Date of Issue: June 4, 2010

Date Effective: January 1, 2012

Issued by:   
 Officer & Title Jack Bragg, Jr. CPA, CMA  
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

**SECTION II – RETAIL WATER RATES – Cont’d**

3. Fixed Service Charge

<u>Meter Size</u>	<u>Monthly Service Charge</u>	<u>Quarterly Charge</u>
5/8"	\$13.00	\$26.00
3/4"	\$13.44	\$27.40
1"	\$14.67	\$31.50
1 1/2"	\$16.51	\$37.12
2"	\$20.87	\$52.18
3"	\$50.39	\$162.35
4"	\$63.12	\$203.46
6"	\$93.47	\$300.76
8"	\$126.22	\$410.89
10" and Larger	\$167.85	\$536.54

**SECTION III – WHOLESALE WATER SALES**

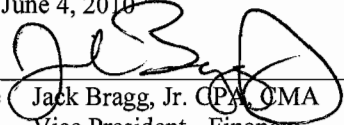
Bullock Pen Water District	\$3.13 per 1,000 gallons (or) \$2.34 per 100 cubic feet
City of Walton	\$3.13 per 1,000 gallons (or) \$2.34 per 100 cubic feet
Pendleton County	\$3.13 per 1,000 gallons (or) \$2.34 per 100 cubic feet

**SECTION IV – MISCELLANEOUS SERVICE FEES**

Returned Check Charge	\$20.00
Water Hauling Station	\$5.40 per 1,000 gallons
Service Charge	\$25.00 (See Definitions in Section I-A)
Overtime Charge	\$60.00

Date of Issue: June 4, 2010

Date Effective: January 1, 2012

Issued by:   
 Officer & Title Jack Bragg, Jr. CPA, CMA  
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**SECTION V – CUSTOMER BILL OF RIGHTS**

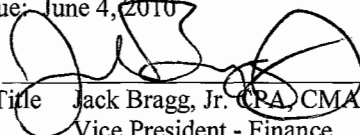
As a residential customer of a regulated public utility in Kentucky, you are guaranteed the following rights subject to the Kentucky Revised Statutes and the provisions of the Kentucky Administrative Regulations:

1. You have the right to service, provided you (or a member of your household whose debt was accumulated at your address) are not indebted to the utility.
2. You have the right to inspect and review the utility's rates and tariff operating procedures during the utility's normal office hours. (8:00 AM to 5:00 PM, Monday through Friday).
3. You have the right to be present at any routine utility inspection of your service conditions.
4. You must be provided a separate, distinct disconnect notice alerting you to a possible disconnection of your service if payment is not received.
5. You have the right to dispute the reasons for any announced termination of your service.
6. You have the right to negotiate a partial payment plan when your service is threatened by disconnection for non-payment. If the outstanding arrears are less than \$150.00, you may apply for a payment plan not to exceed 30 days from the original cut-off date. If your arrears are over \$150.00, a payment plan for longer than 30 days can be arranged, but not to exceed 180 days in length. In both cases, the customer must apply for the payment agreement prior to termination, and 1/3 of the bill must be paid at the time arrangements are made.
7. You have the right to maintain your utility service for up to thirty (30) days upon presentation of a medical certificate issued by a health official.
8. You have the right to prompt (within 24 hours) restoration of your service when the cause for discontinuance of the service has been corrected.
9. You have the right to contact the Public Service Commission regarding any dispute that you have been unable to resolve with your utility. CALL TOLL FREE 1-800-772-4636.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

## SECTION VI – MONITORING OF CUSTOMER USAGE

At least once annually, the District will attempt to monitor the usage of each customer according to the following procedure:

1. The customer's quarterly usage for the most recent quarter will be compared with the average quarterly usage for the four quarters immediately preceding that period.
2. If the quarterly usage for the previous period is substantially the same as the average or if any difference is known to be attributed to unique circumstances, such as unusual weather conditions, common to all customers, no further review will be done.
3. If the quarterly usage differs from the average and is flagged by the billing system and the difference cannot be attributed to a readily identified cause, the District will send a Field Service Representative to reread the meter and investigate the potential cause of the increase in usage.
4. In addition to the quarterly monitoring, the District will immediately investigate usage deviations brought to its attention as a result of customer inquiry.
5. A reading must be obtained on all meters by a District employee, or an authorized person of the District, at least once during an annual basis. If access to the meter is not received, the District will notify the customer and service will be disconnected until access can be made to read the meter.

## SECTION VII – PAYMENT PLAN AGREEMENTS

The District offers the following payment plan agreements for customers who may have their service terminated for non-payment.

1. If the total arrears prior to termination are less than \$150.00, the customer may apply for up to a 30-day extension. The customer must pay 1/3 of the bill at the time of application.
2. If the total arrears prior to termination are greater than \$150.00, the customer must pay 1/3 of the bill and apply for a payment plan for longer than 30 days, but not to exceed 180 days. All new billing after the payment agreement and all payment agreement amounts must be paid on time.
3. Once a payment arrangement has been established, a letter is mailed to the customer outlining the payment arrangement date(s) and the payment arrangement amount(s). A copy of this letter is documented on the customer account.

If a customer is on a payment plan agreement and fails to make any one payment, the service will be terminated without notice and will not be reconnected until payment is made in full for all outstanding arrears.

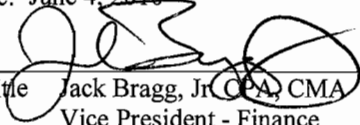
~~The customer must apply for a payment plan agreement in advance of the termination date. Once the service has been terminated, a payment plan will not be offered.~~

Sample of Payment Plan letter is shown in Section XXIV – Examples of Forms.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

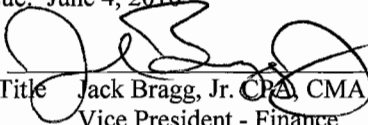
**SECTION VIII – PAYMENT OF BILLS**

1. Water bills (quarterly) shall become delinquent on the date indicated on the bill, thirty (30) days after the billing date. Once considered delinquent, a 10 percent late penalty charge will be included and shown on the bill as the gross amount or “pay this amount after the due date.”
2. If the bill is not paid within 45 days after the billing date, a fifteen (15) day cut-off notice will then be issued.
3. Payment of monthly bills: Water bills shall become delinquent on the date indicated on the bill, which is 15 days after billing date. At that time, a 10 percent late penalty charge will be included and shown on the bill as the gross amount or “pay this amount after the due date.”
4. For water users on a monthly billing schedule, if the bill is not paid within 16 days after the billing date, a ten (10) day cut-off notice will then be issued.
5. A deposit shall be required if one or more of the following conditions exist for the applicant (hereinafter referred to as “Customer”).
  - a. The customer has unpaid balance from a previous NKWD account regardless of location.
  - b. The customer has on any previous or current NKWD account had service disconnected for non-payment within the previous 2 years.
  - c. The customer has on any previous or existing NKWD account has two or more checks returned by the bank.
  - d. The customer has in the previous seven (7) years or during the course of their NKWD service filed for Chapter 7, 11, 12, or 13 Bankruptcy.
  - e. Any customer that cannot provide a satisfactory credit rating, payment history with this or another utility may be required to pay a deposit to ensure outstanding bills will be paid.
6. Deposit Calculation: A deposit will be the equivalent of 1/12 the estimated annual bill where the bills are rendered monthly or the equivalent of ¼ the estimated annual bill where the bill is rendered quarterly. The District will pay interest on deposits in accordance with KRS 278.460 at the rate the District receives (as determined on January 1 of each year) but not to exceed six percent (6%) annually. Deposit refunds are made two (2) years from the date of the deposit provided the customer has a satisfactory payment record for that period. The deposit will be refunded with interest as a credit to the customers account. The deposit and accrued interest thereon will be applied to any unpaid final bill of such customer. Interest will not be paid after the discontinuance of service to the customer if NKWD has made reasonable effort to return the deposit to the customer. Reasonable effort can be defined as having mailed the deposit to the customer at his last known address.
7. In the event that the water service is disconnected for nonpayment of bills or failure to comply with the District’s Rates, Rules, and Regulations, a service charge will be added to the bill and the customer will be required to pay the full amount due plus the service charge before the water service can be restored to said customer.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018



---

**SECTION IX – ADJUSTMENT OF WATER BILLS**

The District will allow for two types of leak adjustments.

Type 1 – Underground leaks

In cases where it shall be found after an investigation that a leak is underground and not subject to detection by ordinary methods and where the customer is free from negligence in causing or failing to report the leak, the District will make an adjustment on the customer's bill for this type of leak.

The customer is required to submit in writing a request for this type of adjustment. The written request must include the location of the leak and the date the leak was repaired.

This adjustment will be calculated on the billing period(s) that would be effected by the leak not to exceed two billing periods. The leak will be based on the customer's average bill plus one half of the lost water due to the leak.

Accounts are eligible for an underground leak adjustment of one per year with a limit of three leaks total. Proof must be submitted verifying the service line has been replaced before a fourth adjustment will be approved.

Type 2 – Unknown Leaks Resulting in a High Consumption

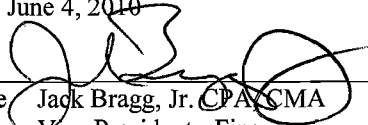
An account can be eligible for a courtesy adjustment for an unknown leak and/or unknown plumbing malfunction.

1. Accounts are eligible for this type of courtesy adjustment once every five years. Total adjustment will not exceed \$1,500.00 per occurrence.
2. The customer is required to submit a letter in writing requesting an adjustment for an unknown leak resulting in high consumption. The letter should also state that the customer has done due diligence at investigating the property for any possible leaks, has found no evidence that would cause an escalation in consumption that was recorded on the meter for the account.
3. The adjustment will be calculated for one billing period and will be based on the customer's average bill plus one half of the lost water.
4. A customer is eligible for a leak adjustment only if the consumption is in excess of 200% of the average consumption.
5. This type of adjustment transfers with the customer to different locations.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title: Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**SECTION X – METER LOCATION AND REQUIREMENTS**

1. Where a meter is located within a building, it shall be the responsibility of the customer to maintain appropriate conditions to prevent physical or freezing damage to the meter. Meters shall be accessible to the District during normal business hours. If normal access to the meter is refused, the District shall require the meter be moved outside and all cost incurred shall be borne by the customer. If the customer fails to provide access to move the meter outside after 30 days written notice from the District, water service shall be disconnected for failure to allow access as required by the District's Rules and Regulations and not turned on until the meter is moved outside. Should the meter be damaged, the District will replace the meter at a charge of the cost of the meter and time and material, and the customer will be billed per the District's Invoice Billing Policy. If the customer fails to pay the invoice by the stated date, water service will be discontinued until payment is received. The customer will also be required to pay the service charge as outlined in Section IV.
2. Where the meter is located within a building, the District's responsibility is the meter and meter connection nut only, and at no time will the District be responsible for any piping making connection to the meter.

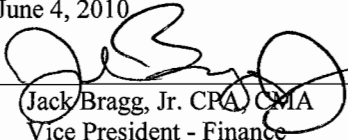
**SECTION XI – METER TEST**

1. All District meters will be tested at least every ten years as required by the Public Service Commission.
2. The meter testing procedure and equipment will conform and be in accordance with all regulations set by the Public Service Commission.
3. Meters will be removed and tested for accuracy when requested by any customer provided that the customer or a representative of the customer accompanies the meter to the District testing location to witness the test or the customer fills out the form stating they do not want to witness the test. This form must be submitted to the office before the test is done. If the meter is within the allowable + or - 2% accuracy, the customer will be charged for the cost of the test. For a 1" meter or smaller, the charge is \$30.00 per test. For meters larger than 1", the charge is the actual cost to the District for the test. In the event the meter accuracy varies more than two percent, the cost of the testing shall be borne by the District and a new or reconditioned meter will be installed at no cost to the customer. If the meter is more than two percent fast, a refund shall be computed on the basis of the percentage fast that the meter tested for a period not exceeding the previous 12 months.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**SECTION XII – INVOICE BILLING POLICY**

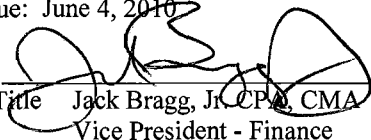
Work performed by District crews, equipment utilized and/or material supplied, will be invoiced and calculated as follows:

1. Actual labor cost plus 40% of labor cost to cover labor overhead.
2. Material cost plus 15% of material cost, plus sales tax when applicable.
3. Equipment cost at 28% of labor cost before (40% is added).
4. Overhead cost at 10% of labor cost before (40% is added).
5. Any other cost incurred by the District, including sub-contractor cost for the job being invoiced.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

**SECTION XIII – SERVICE CONNECTION INSTALLATIONS**

1. Any prospective water customer desiring water service and the installation of a service connection, should apply at the District office. The prospective customer shall, in signing a water service connection contract, agrees to be bound by all the provisions of these Rates, Rules and Regulations as they may be amended from time to time. No service connection shall be installed to serve property which does not abut the street or road on which the distribution main is located, without specific approval of the District. No service connection shall be tapped off a pre-stressed concrete distribution main, any distribution main 20" or larger or any cross-county distribution main without the approval of the District. Every structure wherein water is used shall have a separate service connection and meter provided; however, a variation in this respect may be authorized by the District. The District reserves the right to specify the size of the service connection for each installation. When application for a service connection installation is made; a service connection fee shall be paid according to the following schedule:

5/8" connection	\$750.00
1" connection	\$1,100.00

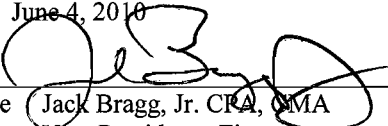
1 1/2" and 2" service connection fees will be billed per Invoice Billing Policy.

No service connection fees will be required for water service connections that are not installed by the District (e.g., large meter pits, fire lines, etc.). The only fees to the applicant will be the cost of the meter and meter appurtenances utilizing the District's Invoice Billing Policy.

2. Upon request from a customer for an enlargement of a service connection, the cost to enlarge the service shall not exceed the cost of a new service connection installation for the applicable enlarged service size. In situations where the District is already planning to replace the customer's existing service connection through a main replacement project or through a maintenance work order, the customer may notify the District of their desire to enlarge the service connection that serves their property and will only have to pay the enlargement cost between the replacement cost the District was planning to incur and the cost necessary to enlarge the service connection.
3. After the tapping fee has been paid, the District shall tap the distribution main and install the service connection from the distribution main to a meter setting and point of service, which will be located behind the curb or an area determined by the District to be placed in a manner that is safe to perform maintenance on such meter setting.
4. The service line from the point of service to the building shall be installed and maintained by the customer at no cost to the District. All service lines may be subject to inspection or approval by the District and/or Kentucky State Plumbing Inspectors before water service will be turned on for use.
5. In cases where the customer desires a water pressure other than that pressure provided by the District's distribution mains in the surrounding area, it shall be the responsibility of the customer to install the necessary devices to provide the desired pressure.
6. In cases where the meter has been installed, the customer shall pay rates specified herein.

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
 Officer & Title Jack Bragg, Jr. CRA, CMA  
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

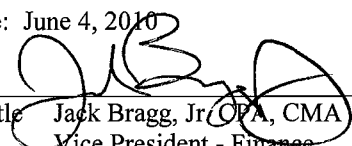
**SECTION XIII-A – SERVICE CONNECTION MAINTENANCE**

1. The District shall retain possession of and be responsible for the service connection from the distribution main to the point of service (curb stop), if applicable, or any piping material within the meter vault.
2. Where a curb stop is applicable and the District determines that a leak is on the customer's service line beyond the point of service by shutting the curb stop off, the cost to repair such leak will be the responsibility of the customer.
  - a. For service connections installed by a non-jurisdictional utility, which have been acquired by the District and for service connections installed by the District or its predecessors through July 18, 2008 for which the point of service is other than the curb stop or is inside a building, the customer shall be responsible for the costs of repair or replacement of the customer's service line from the meter inside the building or other location to the curb stop.
  - b. For any service connection installed by the District after July 18, 2008, which requires the customer's meter to be placed inside a building, the District shall be responsible for any maintenance or replacement of the service line from the distribution main to the customer's meter, unless the District has received a deviation from 807 KAR 5:066 section 12(1)(a).
3. Where a meter vault is applicable and the leak appears to be inside the meter vault, the District will be responsible to repair the leak. Where the leak appears to be beyond the point of service, the responsibility to repair the leak will be with the customer.
4. The District shall have the right to maintain its service connection to customer's point of service. In the event the service connection needs to be repaired or replaced, the District will reconnect to the customer's point of service. If the District is unable to reconnect to the customer's service line at the point of service, due to its condition, the District will notify the customer. The District will allow the customer reasonable time to make repairs to the service line, which will enable the District to reconnect its portion of the service connection. The District will make a temporary connection to the customer's service branch provided leaking water does not cause damage to personal or public properties and in no way causes a health or safety problem. If the customer does not make the repairs within seven (7) calendar days of notification, the water is subject to be shut off.
5. If a customer notifies the District that they are replacing their service line from the point of service to the structure, the District may elect to replace its service connection, if it is lead or galvanized steel, from the distribution main to the service point at no cost to the customer.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

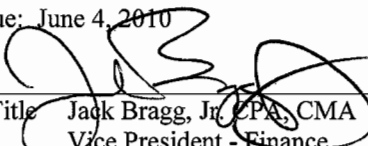
**SECTION XIV-A – DISTRIBUTION MAIN EXTENSION POLICY  
OTHER THAN CONTRACTORS, DEVELOPERS, DISTRICT INITIATED  
DISTRIBUTION MAIN EXTENSIONS & SUBDISTRICTS**

1. The District shall determine the total cost for a proposed distribution main extension (exclusive of the service connections) and the total length of the extension. The District shall pay that portion of the cost of the distribution main extension equal to 50 feet for each applicant for service. The part of the cost not covered by the District's portion shall be contributed equally by those applicants desiring a service connection on the distribution main extension. Each applicant will also be required to pay the District's approved service connection fee for a service connection to the distribution main extension.
2. For a period of five years after the original construction (distribution main placed in-service) of the distribution main extension, each additional customer that has a service connection to the extension, and not to laterals and extensions there from, will be required to contribute to the cost of the extension based on a re-computation of both the District's portion of the total cost and each customer's contribution as described above. Each year the District will refund to those customers that previously contributed to the cost of each distribution main extension that amount necessary to reduce their contribution to the currently calculated amount for each customer connected to the extension. All customers that have a service connection to the distribution main extension for a five-year period after it is placed in service are to contribute equally to the cost of construction of the extension.
3. In addition, each customer must pay the approved service connection fee applicable at the time of their application for the service connection. The service connection is not part of the refundable cost of the extension and may be changed during the refund period. After the five-year refund period expires, any additional customers applying for a service connection on each distribution main extension must be connected for the amount of the approved service connection fee only. It shall be the responsibility of the customers that have contributed to the distribution main extension, which may be entitled to a refund, to notify the District on the "change of address" form provided by the District of the customer's current address. Refunds will be sent to the address of record and if returned will be kept by the District until the District is notified of a current address. The total amount refunded shall not exceed the amount paid to the District.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**SECTION XIV-B – DISTRIBUTION MAIN EXTENSION POLICY  
CONTRACTORS AND DEVELOPERS**

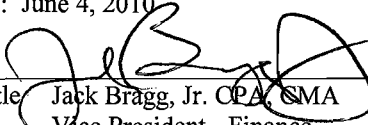
1. A contractor or developer desiring a distribution main extension to a proposed real estate subdivision will be required to pay the entire cost of the extension. It is the contractor or developer's responsibility to notify the District prior to the start of construction so a cost for the extension can be determined and approved by the District. Each year for a refund period of five (5) years after the distribution main is placed in-service, the District shall refund to the contractor or developer who paid for the extension a sum equal to the cost of fifty feet of the extension for each new customer connecting to the distribution main and not to extensions or laterals there from. It shall be the responsibility of the contractor or developer who paid for the extension to notify the District on the form provided with the original application papers of its current address. Refunds will be sent to the address on record and if returned will be kept by the District until the District is notified of a current address. The total amount refunded shall not exceed the amount paid by the applicant.
2. No refund shall be made to the contractor or developer after the refund period ends. There is no refund to the contractor or developer for customers within the real estate subdivision itself.
3. Each new customer must pay the approved service connection fee applicable at the time of their application for the service connection. The service connection fee is not part of the refundable cost of the extension and may be changed during the refund period. After the five-year refund period expires, any additional customer applying for a service connection on a distribution main extension must be connected for the amount of the approved service connection fee only.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:

Officer & Title  Jack Bragg, Jr. CPA, SMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

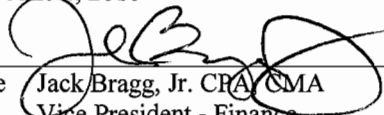
**SECTION XIV-C – DISTRIBUTION MAIN EXTENSION POLICY  
FOR DISTRIBUTION MAIN EXTENSIONS INITIATED BY THE DISTRICT**

1. Where the District determines that a distribution main extension is feasible and desirable under established criteria, the District shall determine if sufficient interest among the property owners along the proposed distribution main extension exist to use Section XIV-A. If there is insufficient interest among the property owners to use Section XIV-A, the District shall use the following method. Each prospective customer desiring a service connection from the proposed distribution main extension shall pay for the cost equal to 100 feet of the proposed distribution main extension.
2. For a period of five (5) years after the water main is placed in-service, each additional customer requesting a service connection to the extension, and not to laterals and extensions thereto, will be required to contribute the cost of 100 feet of the water line extension (“required contribution amount”). The required contribution amount will exclude the District’s cost to upsize the water main beyond the minimum size required to meet the District’s standards. If during this period the required contribution amount exceeds that required were the extension made pursuant to Section XIV-A, then the District will calculate the required contribution amount in accordance with Section XIV-A and will make refunds to all contributors in accordance with Section XIV-A. Five (5) years after the distribution main is placed in-service, no further contributions will be required and no refunds will be made.
3. In addition, each customer must pay the approved service connection fee applicable at the time of their application. The service connection fee is not part of the refundable cost of the extension and may be changed during the refund period. After the five-year period expires, any additional customer applying for service connection on each distribution main extension must be connected for the amount of the approved service connection fee only. It shall be the responsibility of the customers that have contributed to the distribution main extension, which may be entitled to a refund, to notify the District on the “change-of-address” form provided with the original application paperwork of the customer’s up-to-date address. Refunds will be sent to the address of record and if returned will be kept by the District until the District is notified of a current address.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CRA/CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018



---

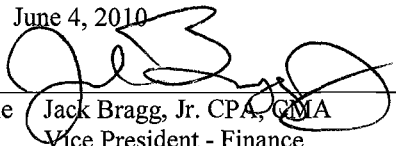
**SECTION XIV-D – DISTRIBUTION MAIN EXTENSION POLICY FOR SUBDISTRICTS**

1. Pursuant to 807 KAR 5:066 Section 11(4), when the District determines that the cost of a main extension using any other main extension tariff creates an unreasonable financial hardship on potential customers or that an alternative extension method will benefit the public interest by allowing the extension of water facilities into unserved areas that would otherwise be uneconomical to serve or would benefit the District, the District may use a subdistrict and rate surcharge as an alternative to other extension procedures.
2. The use of a subdistrict, including the imposition of a rate surcharge for the customers within the subdistrict, is subject to the following criteria:
  - a. There must be a demand for the extension of the service sufficient to make the extension hydraulically and financially feasible as determined by the District.
  - b. There must be funds available to the District from third party sources, such as governmental loans and grants, customer contributions or other non-rate based revenue to supplement the District's financial contribution to the extension to make the extension financially feasible in the discretion of the District.
  - c. The demand for service must be within an area or areas in which the potential customers share common geographic characteristics or can be served through common utility plant and facilities. The area of the proposed subdistrict may include non-contiguous locations of potential customers.
  - d. Common geographic characteristics include but are not limited to greater customer population density when compared to other unserved areas within the District's service area. In areas where customer density may be lower than other potentially served areas, factors such as location of customers along the route needed to connect higher density areas, hydraulic improvements to the District's system, geotechnical factors, location of existing distribution facilities, adequate customer participation in the project, financial contributions by a customer or group of customers to fund the extension, availability of sewer service in an area or other similar factors may be used by the District in assessing the feasibility of the subdistrict.
3. Customers served from any extension of facilities installed to serve a subdistrict shall become customers of that subdistrict and subject to the currently effective surcharge.
4. If any funds remain after completion of the subdistrict facilities, those remaining funds may be used to complete additional extensions or improvements and any new customers served shall become customers of that subdistrict.
5. The subdistrict and collection of its rate surcharge shall continue until the debt associated with the extension has been recovered through the surcharge.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**SECTION XV – SPECIAL CONTRACTS**

The District reserves the right to provide special services for a user on a contract basis.

**SECTION XVI – LINE LOCATION POLICY**

The District requires that all water main location requests be made in accordance with KRS 367.4901 to 367.4917. The District does not belong to a one call center and handles all locate requests in-house. The District's normal hours for calling in locations are Monday through Friday 8:00 AM to 4:30 PM. If an emergency request is required after hours, the District provides an after-hours number that should be contacted.

**SECTION XVII – ABANDONED DISTRIBUTION  
MAINS/SERVICE CONNECTIONS**

In cases where the distribution main to which the customer's service connection and point of service is tapped is replaced or abandoned due to obsolescence, age or deterioration, the District shall install a new service connection and point of service to another distribution main which abuts the customer's premises. The location of the point of service will be located behind the curb or an area determined by the District as to be placed in a manner that is safe to perform maintenance to District said responsibilities. It may be the customer's responsibility to install a service line from the point of service to the place of consumption.

An abandoned service connection is to apply to a service connection that is disconnected from the main line or when no water is available at the point of service. If no point of service is located, it will be assumed that the service connection is abandoned. The District may abandon any inactive service that has been inactive for a period of three (3) or more years.

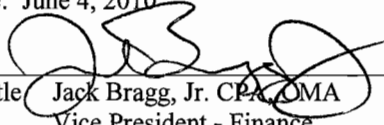
In cases where the service connection has been requested in writing to be abandoned at the distribution main, the service connection will be abandoned at no cost to the customer.

If the customer requests that an abandoned service connection be reconnected, the customer will pay the reconnection charges per the District's Invoice Billing Policy, not to exceed the cost of a new service connection installation, for the District to bring the service up to current District standards.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title: Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**SECTION XVII-A – UPGRADING INACTIVE SERVICE CONNECTION**

An inactive service connection is defined as a service connection that is still connected to the distribution main and a point of service is located, but no meter is present. Inactive service connection status will apply to a service connection after a period of one (1) year after the meter has been requested to be turned off.

If the customer requests that a meter be set in an inactive service connection, the District will activate the service at no cost to the customer.

The District may upgrade an inactive service connection at no cost to the customer at its sole discretion if the service connection condition warrants an upgrade as determined by the District

**SECTION XVIII – INDIVIDUAL PUBLIC FIRE HYDRANT INSTALLATION POLICY**

The District will install public fire hydrants to existing distribution mains within the District's service area where the Public Service Commission installation requirements for fire hydrants are met as follows:

1. A written request must be submitted to the District by the applicant(s) desiring the fire hydrant installation.
2. Submitting applicant(s) must pay for all material per the District's Invoice Billing Policy prior to hydrant installation.
3. The District will contribute the labor for the hydrant installation.
4. Fire hydrant location will be determined by the District and the local fire department.
5. Material to be paid for by the applicant(s) is limited to: 8"X 8" X 6" Anchoring Tee, 6" Gate Valve, 6"X 12" Anchoring Coupling, 5 1/4" Main Valve Opening X 4'-0" Bury Fire Hydrant, 8" Solid Sleeve Coupling, and Valve Box; all other material cost will be at the District's expense.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:

Officer & Title  Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**SECTION XVIII-A – POLICY FOR INSTALLATION OF PUBLIC  
FIRE HYDRANTS ON UPGRADED AND NEW DISTRIBUTION MAINS**

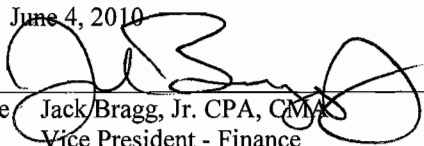
For distribution main replacement projects, which involve replacement of existing distribution mains that currently do not have any fire hydrants or have a limited number of fire hydrants, the following procedures shall be used:

1. Existing fire hydrants will be replaced in the approximate same location, unless the local fire department or city requests relocation and the adjacent property owners to the existing fire hydrant agree, in writing, to the relocation.
2. Anchoring tees and valves may be installed along the water main project at approximately 450' – 500' intervals for future fire hydrant installations.
3. New fire hydrants may be installed at the District's expense for flushing purposes and at high points in the main for air releases, depending on hydrant spacing and as determined by the District.
4. Additional fire hydrants may be installed if the property owners, local fire departments and/or cities wish to pay the cost of such hydrants. (Fire protection districts, under KRS 75.080 may install fire hydrants and apportion the costs of the installation against the owners of the property fronting the public ways in which the fire hydrants are installed.)

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title: Jack Bragg, Jr. CPA, CMAA  
Vice President - Finance

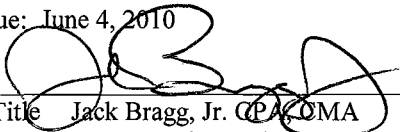
2835 Crescent Springs Road, Erlanger, KY 41018

**SECTION XIX – FIRE HYDRANT MAINTENANCE POLICY**

1. The local fire departments and cities are responsible for:
  - a. Notification to the District of:
    - i. Any discrepancies or problems with a fire hydrant by submitting the proper “Fire Hydrant Inspection Reports” to the District.
    - ii. The amount of water used for flow testing and flushing fire hydrants, training drills using fire hydrants, refilling fire engine tanks, fire emergencies, and any other use for fire hydrants in accordance with 807 KAR 5:095. These figures only need to be an estimated amount.
    - iii. Any event in which a fire hydrant is utilized for any purpose other than an emergency. This includes: flow testing and flushing fire hydrants, training drills using fire hydrants (night or day), refilling fire engine tanks on a non-emergency basis, and any other non-emergency use for fire hydrants.
    - iv. Any event in which a fire hydrant is utilized for an emergency purpose. The District shall be notified as soon as practical.
  - b. Coordinated Inspection of the working condition and accessibility of each public fire hydrant located in their jurisdiction including:
    - i. Inspection, operation and flow testing of all fire hydrants must coordinate with the District and should be conducted in the spring and fall only. Summer flow testing and inspection should be avoided due to increased demand on the system.
    - ii. Notification of any discrepancies or problems with the fire hydrant.
  - c. Winterization (pumping them dry if they do not self drain) of all the hydrants in their area to avoid freezing (except as noted in Section XIX 2.d).
  - d. Maintenance of the following items for public fire hydrants:
    - i. Lubricating the threads of the discharge nozzles and the operating nut of the fire hydrant.
    - ii. Maintaining accessibility and visibility.
    - iii. Replacing nozzle cap gaskets when they are missing or damaged beyond their usefulness.
    - iv. Painting the entire fire hydrant, “red” for high pressure zones and “yellow” for all other zones. The only exception to this is, if the fire department elects to color code the hydrants as to the flows available. Only the color of the dome can then be changed.
  
2. The Northern Kentucky Water District is responsible for:
  - a. Repairing all public fire hydrants within a reasonable time, subject to the District’s work load, after the District receives proper written notification from the fire departments or city with the exception of items listed under fire department and city responsibilities. The District will notify the local fire department or city when repairs are made.
  - b. Supplying paint, lubricant and nozzle cap gaskets to any fire department or city in the District’s service area.
  - c. Notification to the local fire department when any fire hydrant in their service area is going to be out of service due to scheduled shut downs, main breaks, maintenance, etc. In cases of an emergency shut down, notification will be made as soon as practical.
  - d. Winterization (pumping them dry if they do not self drain) of all the hydrants used by the District for system operation and maintenance to prevent them from freezing between November 15 – March 30.

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
 Officer & Title Jack Bragg, Jr. CPA, CMA  
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**SECTION XIX-A – POLICY FOR INSTALLATION  
OF PUBLIC FIRE HYDRANTS**

**1. District Initiated Distribution Main Projects Under SECTION XIV-C of the District’s Tariff (“100’ Extension Rule”)**

For new distribution main projects initiated by the District which fall under the 100’ Extension Rule, the following procedure shall be used for the installation of fire hydrants:

- a. Anchoring tees and valves may be installed along the water main project at approximately 450’ – 500’ intervals for future fire hydrant installation.
- b. New fire hydrants may be installed, at the District’s expense, for flushing purposes and at high points in the main for air releases depending on hydrant spacing and as determined by the District.
- c. Additional fire hydrants may be installed if the property owners, local fire departments and/or cities wish to pay the cost of such hydrants. (Fire protection districts, under KRS 75.080, may install fire hydrants and apportion the costs of the installation against the owners of the property fronting the public ways in which the fire hydrants are installed.)

**2. Water Main Extensions made per SECTION XIV-A of the District’s Tariff (50’ Participation by the District)**

For new distribution main projects that fall under the 50’ Participation Rule, the following procedure shall be used for the installation of fire hydrants:

- a. Fire hydrants will be installed along the distribution main project at approximately 450’ – 500’ intervals as recommended by the local planning commission and/or the local fire department. The cost of the fire hydrant installation will be built into the project cost and paid by the property owners requesting the distribution main extension.

**3. Subdistrict Type Projects**

For projects that are funded through a surcharge on the water bill, the following procedure shall be used for the installation of fire hydrants:

- a. Fire hydrants may be installed along the distribution main project at approximately 450’ – 500’ intervals as recommended by the Northern Kentucky Area Planning Commission and the local fire department. The cost of the fire hydrant installation will be built into the project and paid for by the surcharge on the water bill.
- b. In rural areas, fire hydrants may be installed at 1,000’ intervals; tees and valves may be installed between these hydrants for future fire hydrant installation. Anchoring tee and valve locations will be approved by local fire department(s).

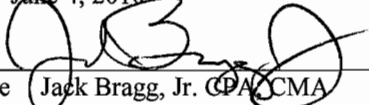
**4. New Subdivisions**

For new subdivisions where the distribution main is to be extended by a contractor(s) or developer(s), the following procedure shall be used for the installation of fire hydrants:

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA/CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

**SECTION XIX-A – POLICY FOR INSTALLATION  
OF PUBLIC FIRE HYDRANTS – Cont’d**

- a. Fire hydrants will be installed throughout the subdivision at approximately 450’ – 500’ intervals as recommended by the local planning commission and/or the local fire department. The contractor or developer will be responsible for the cost of the fire hydrant installation.

**5. General Fire Hydrant Installation Requirements**

New fire hydrant installation shall only be permitted on distribution mains which can provide a minimum fire flow of 250gpm and the water system supporting this flow has the capability of providing this flow for a period of not less than two (2) hours plus consumption at the maximum daily rate. A minimum of 30 psi must be available on the discharge side of all meters. Fire hydrants shall be connected only to distribution mains adequately sized to carry fire flows and in no case to lines smaller than six (6) inches. Fire hydrant spacing shall be as recommended by the Northern Kentucky Area Planning Commission and the local fire department, normally every 450’ – 500’. Fire hydrants shall be located on or as close to side property lot lines as possible when feasible. If the hydraulic system cannot support the installation of fire hydrants, anchoring tees and valves shall be installed to allow for future fire hydrant installation when adequate water is available.

**6. Existing Fire Hydrants Installed Prior to 1992 and Fire Hydrants Acquired from Other Water Systems**

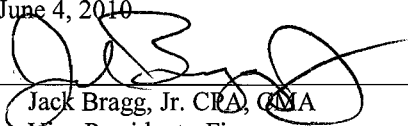
Fire hydrants installed prior to 1992 and fire hydrants acquired from other water systems may not meet the requirements of 807 KAR 5:066. These fire hydrants may be installed on water mains smaller than six (6) inches or have flows less than PSC requirements. Those hydrants that do not meet these requirements are considered flushing type devices for the maintenance of the water system.

**SECTION XIX-B – RELOCATION OF  
EXISTING PUBLIC FIRE HYDRANTS**

Existing public fire hydrants are defined as hydrants that are over one-year-old from the installation/maintenance period. Person(s), local fire department, and/or cities requesting a fire hydrant to be moved shall make written request to the District stating the reasons for the relocation. The District will inspect the hydrant in question and verify whether the problem with the location of the existing fire hydrant is a safety or other justifiable problem. If the District determines that there is a need to relocate the fire hydrant, the entity that made the request, will be charged for the material only, to make said relocation per District’s Billing Policy. The District will supply the labor cost for said relocation. If the District determines that the location is suitable and does not warrant relocating and the customer or entity still request relocation, 100% of the cost to relocate the fire hydrant, with no cap, will be paid by the customer or entity. The fire hydrant will be relocated to a location that is reasonable and most cost effective. If the District chooses to upgrade the hydrant as part of the relocation, the cost for the upgrade materials shall be borne by the District entirely. This policy shall not be used for upgrading an existing fire hydrant.

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CRA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

**SECTION XX – FIRE HYDRANT USE PERMITS  
FOR PRIVATE OR PUBLIC FIRE HYDRANTS**

Temporary water service may be made available from fire hydrants in the District’s service area upon proper application and approval by the District. Fire hydrant permits are available at the District’s offices and are approved based on available water, location of fire hydrants, and size of meter required.

Fire hydrant permits are normally issued by the District for only the following reasons (limited to duration of the need, but in no case longer than 30 days, as stated at issuance of permit):

1. Filling swimming pools.
2. Instances which are non-recurring in a given area, such as:
  - a. sewer flushing
  - b. mud jacking of streets
  - c. paving projects
  - d. demolition dust control
  - e. street cleaning
  - f. street cutting
3. Street sweepers which use designated hydrants.
4. Other purposes as deemed necessary by the District.

All fire hydrant permit connections shall be properly metered and shall have proper backflow protection. Metering devices and backflow prevention devices shall be furnished by the District and obtained at the issuance of permit.

No Fire Hydrant Permit shall be issued for a period of more than 30 days without renewal.

No Fire Hydrant Permit shall be issued for construction purposes where a permanent service will be required at a future date.

Contractors performing road projects for which the time of construction is longer than 90 calendar days, who desire water service for any reason shall determine a central location, approved by the District, and shall cause to be constructed a service connection to meet their needs as per the Rates, Rules and Regulations of the District.

**DEPOSITS, FEES and CHARGES:**

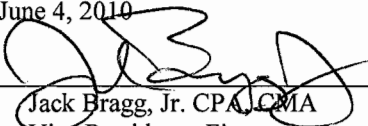
Hydrant Usage Deposit – A refundable deposit shall be placed with the District, from which any charges shall be deducted for damages and unbilled water, and the balance returned to the holder of the permit.

Deposit Charges are as follows:

- 1 to 5 days = \$250.00
- 5 to 30 days = \$1,000.00

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
 Officer & Title Jack Bragg, Jr. CPA, CMA  
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018



---

**SECTION XX – FIRE HYDRANT USE PERMITS  
FOR PRIVATE OR PUBLIC FIRE HYDRANTS – Cont’d**

Each Fire Hydrant Permit will require a daily fee. The daily fee is as follows:

- 1" meter assembly with 5/8" outlet = \$15.00 per business day
- 3" meter assembly with 2 ½" outlet = \$30.00 per business day

The deposit for cities, counties, agencies, and other groups approved by the District shall be waived. Water consumption shall be billed at the normal rates of the District. The holder of a Fire Hydrant Permit shall be responsible for any damage (including freezing), loss, or theft of the meter assembly and for any damage to the fire hydrant, and will be charged for repairs at the District’s Invoice Billing Policy. If there is any leakage between the fire hydrant and the connection to the permit holder’s hose connection, the fire hydrant shall be immediately shut off and the District notified.

**CHARGES FOR ESTIMATED USAGE WHEN NOT HAVING A PERMIT OR NOT USING METERING DEVICES:**

No person, firm, or corporation shall use or make a connection to use water from a fire hydrant or other available source of water unless a properly authorized Fire Hydrant Permit is issued by the District. Any connections, hoses, wrenches, or appurtenances attached to a fire hydrant without a permit issued by the District shall be immediately confiscated by any employee of the District and the proper legal authority will be notified for the theft of service. In addition, where no permit was issued and there is no way to determine actual water usage, an estimated amount equal to the cost of the water flowed for four (4) hours @ 250gpm plus any damages to distribution system will be charged.

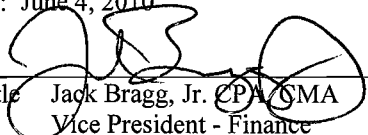
**PERMANENT INSTALLATION OF METER & BACKFLOW PREVENTER:**

Cities, county agencies, and other groups approved by the District requesting permits for instances which are non-recurring in a given area, may install a meter (purchased from the District), an approved backflow prevention device or method, and appurtenances for permanent mounting on their equipment. The installation must be approved by the District. A Fire Hydrant Permit shall still be required for a specific hydrant(s). The meter must be delivered to District’s office on or before the day of Fire Hydrant Permit expiration. At this time, the meter shall be read and billed to the permit holder. If permitted, the meter shall be re-issued for an additional time period. On a yearly basis, the meter must be tested by the Meter Service Department and the approved backflow preventer shall be tested by a Certified Backflow Technician acceptable to the District.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA/CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**SECTION XXI – WATER SERVICE FOR FIRE DEPARTMENTS****FIRE DEPARTMENTS:**

Any city, county, urban-county, charter county, or fire protection district (“User”) may withdraw water from the utility’s water distribution system for the purpose of fighting fires and or training firefighters at no charge on the condition that it maintains estimates of the amount of water used for fighting fires and/or training during the calendar month and reports the amount of this water usage to the utility no later than the 15<sup>th</sup> day of the following calendar month.

Any city, county, urban-county, charter county, or fire protection district that withdraws water from the utility’s water distribution system for fighting fires and or training purposes and fails to submit the required report on water usage within 60 days of the report calendar month shall be assessed the cost of the water.

A non-reporting user’s report shall be presumed to be 0.3 percent of the utility’s total water sales for the calendar month. The utility should consider this evidence and may adjust the presumed usage amount accordingly.

The non-reporting user shall be billed for this usage at the lowest usage block rate regardless of customer classification and the utility charges.

A non-reporting user shall also be assessed a penalty of \$25.00 for each failure to submit a report within 60 days of the report calendar month.

**SECTION XXII – PRIVATE FIRE PROTECTION SERVICE**

Connections from the public water distribution system for new private fire protection service will be constructed per District’s Standard Drawings on water mains which can support these types of installations. All private fire protection services shall comply with the requirements of 807 KAR5:095.

The property owner will be responsible for all installation and maintenance costs of the private fire protection service. No private fire service lines, hydrants or systems shall be installed without written approval from the District. It shall be the responsibility of the property owner to request approval from the District for any proposed alterations to the piping or equipment of any fire service line. There shall be no alteration without prior written approval of the District.

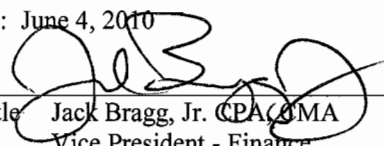
It shall be the responsibility of the property owner to limit the use of the private fire protection service to fire fighting or necessary testing only. Where a fire service line has outlets, such as fire hydrants or hose outlets, the District may seal each outlet. Such seal shall not be broken, except when necessary for fire fighting purposes. This tariff supercedes any existing special contract for the provision of private fire protection services. A private fire service line from the District’s main shall not be used for other than fire protection purposes, except when a dual service has been approved by the District in writing. The District may order a fire service line metered and converted to a commercial account to be billed at the current rate schedule for any of the following reasons:

1. Continued use of water from the service line for other than fire fighting purposes after notification by the District. (Flushing debris, clean up or flushing of spillage, watering of dumps and other dry areas, shall not be considered as fire fighting purposes.)

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title: Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

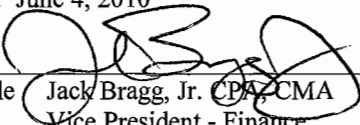
**SECTION XXII – PRIVATE FIRE PROTECTION SERVICE – Cont’d**

2. Failure to repair a leak or leaks on the fire service branch or fire protection system.
3. Use of water from the fire service line to control or extinguish fires intentionally set by property owner.
4. Unauthorized breaking of a seal or seals on outlets of a fire service line which was placed by the District.
5. Failure to meet reporting requirements established in 807 KAR5:095.

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA/CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

**SECTION XXIII – CROSS CONNECTION CONTROL POLICY**

*\*This Tariff is currently pending before the PSC and is therefore unenforceable.*

**GENERAL:**

In accordance to Kentucky Division of Water Regulations, 401 KAR 8:020, Section 2, Para. 2, all cross-connections are prohibited. The use of automatic devices such as reduced pressure zone backflow preventers and vacuum breakers, may be approved by the Natural Resources and Environmental Protection Cabinet in lieu of proper air gap separation. A combination of air gap separation and automatic devices shall be required where determined by the Cabinet to be necessary due to the degree of hazard to public health.

The Kentucky Division of Water 401 KAR 8:010, Section 1, Item 28, has defined cross-connections as a physical connection or arrangement between two (2) otherwise separate systems, one (1) of which contains potable water and the other being either water of unknown or questionable safety, or steam, gas or chemicals, whereby there may be flow from one (1) system to another, the direction of flow depending on the pressure differential between the (2) systems.

The District is required to comply with 401 KAR 8:020, Section 2, Para. 2, as well as other rules and regulations for public water systems, which pertain to cross-connections, auxiliary intakes, bypasses, and inter-connections, and to establish an effective, on-going program to control these undesirable water uses.

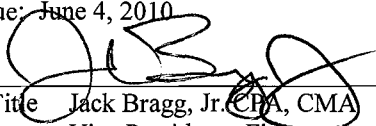
The following requirements apply to all customers of the District:

1. All new commercial, industrial, multi-family, and governmental accounts will be required to meet the District standards for cross-connection control upon notification from the District. Water service for new commercial and industrial accounts will not be turned on until the Water District requirements are met.
2. All existing commercial, industrial, multi-family, and governmental accounts will be required to meet the District standards for cross-connection control upon notification from the District. Existing accounts will be prioritized by the largest meter size and consumption for that meter size, inspection will start with the largest meters and consumption. Existing accounts will have six (6) months upon notification from the District, to meet District standards unless an additional time extension is approved by the District.
3. Severe high hazard accounts will be required to meet the District standards for cross-connection control upon notification from the District. A severe high hazard customer creates a real or potential threat of contamination or pollution of a physical or toxic nature to the health and well-being of the public water supply. These customers continuously have hazardous cross-connections or the potential hazards are so great that these premises need to be prioritized. Existing accounts will be prioritized by the largest meter size and consumption for that meter size, inspection will start with the largest meters and consumption. Existing accounts will have six (6) months upon notification from the District, to meet District standards unless an additional time extension is granted by the District.

No person shall cause a cross-connection, auxiliary intake, bypass, or inter-connection to be made, or allow one to exist for any purpose whatsoever, unless the construction and operation of same meets the District standards for cross connection control.

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**SECTION XXIII – CROSS CONNECTION CONTROL POLICY – Cont'd**

\*This Tariff is currently pending before the PSC and is therefore unenforceable.

**INSPECTION:**

The District shall inspect all commercial and industrial properties served by the public water system where cross-connections with the public water system are deemed possible. Authorized representatives from the District shall have the right to enter, at a reasonable time, any property served by a connection to the public water system for the purpose of inspecting the piping system or systems thereof for cross-connections, auxiliary intakes, bypasses or inter-connections. On request, the owner, lessee, or occupant of any property so served shall furnish to the inspection agency any pertinent information regarding the piping system or systems on such property. The refusal of such information or refusal of access, when requested, shall cause the District to classify the account as a severe high hazard account and the owner shall meet all District requirements for that classification.

**REQUIREMENTS:**

The District shall require the use of an approved protective device on the service line serving the premises to assure that any contamination that may originate in the customer's premises is contained therein. The type of protective devices to be installed shall correspond to the degree of hazard as determined by the District. All protective devices shall be listed and approved by the Foundation for Cross-Connection Control Research, University of Southern California and the District.

The methods of installation of backflow protective devices shall be approved by the District prior to installation and shall comply with the criteria set forth by the District's standard specifications and drawings for the installation of backflow prevention devices. Any and all cost incurred with the installation and maintenance of cross-connection control devices and appurtenances shall be borne by the customer.

Any person who now has cross-connections, auxiliary intakes, bypasses, or inter-connections in violation of this policy shall be allowed a reasonable time to comply with the provisions of this policy. They will have six (6) months upon notification from the District, to meet District standards unless an additional time extension is granted by the District.

The failure to correct conditions threatening the safety of the public water system as required by this policy within the District approved time frame shall be grounds for termination of the water service.

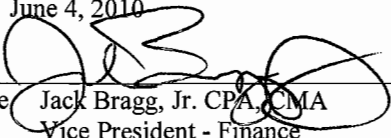
Where cross-connection, inter-connections, auxiliary intakes, or bypasses are found that constitute an extreme hazard of immediate concern of contaminating the public water system, the District shall require that immediate corrective action be taken to eliminate the threat to the public water system. Immediate steps shall be taken to disconnect the public water supply from the on-site piping system unless the hazard(s) is corrected immediately.

All approved backflow prevention devices shall be tested and certified that they work properly by a District approved certified backflow tester directly after system activation and every year thereafter according to the manufacturer's recommendations.

~~Test notices will be sent out by the District prior to the due date, giving the customer 30 calendar days to get the device tested and proper paperwork returned to the District. If, after the first 30 days, no action is taken, a second notice will be sent to the customer giving them an additional 30 days to comply. If, after this time, no action is~~

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title: Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**SECTION XXIII – CROSS CONNECTION CONTROL POLICY – Cont’d**

**\*This Tariff is currently pending before the PSC and is therefore unenforceable.**

taken, a third notice will be sent, giving them 10 working days to comply or water service will be discontinued at the end of 10 days.

The failure to maintain backflow prevention devices in proper working order shall be grounds for discontinuing water service to a premise. Likewise, the removal, bypassing or altering of a protective device or the installation thereof, so as to render the device ineffective, shall constitute grounds for discontinuance of water service. Water service to such premises shall not be restored until the customer has corrected or eliminated such conditions or defects to the satisfaction of the District.

The requirements contained herein shall apply to all premises served by the District regardless of political subdivision boundaries, and shall constitute a part of the conditions required to be met to provide water service to any premises. Such action, being essential for the protection of the water distribution system against the entrance of contamination, may render the water non-potable.

**ENFORCEMENT:**

Whenever any person neglects or refuses to comply with any of the provisions of this policy, the District shall discontinue water service until such cross-connection; auxiliary intake, bypass or inter-connection has been corrected.

**SECTION XXIV – EXAMPLES OF FORMS (next page)**

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CRA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

**NORTHERN KENTUCKY WATER DISTRICT**

FOR NKWD Area Served  
 PSC No. 4  
 Sheet No. 34  
 Canceling PSC No. 3  
 Canceling Sheet No.



Service Address: 999 Any St  
 Customer Number: 9999999999  
 Account Number: 9999999999

**Account Summary**

Prior Balance	Payments	Bal. Forward	Adjustments	New Charges	Total Amount Due
\$60.92	\$0.00	\$60.92	\$0.00	\$55.17	\$30.48

Office:  
 2835 Crescent Springs Rd  
 Erlanger, KY 41018-1324

Billing Date: May 18, 2010  
 Payment Due ON or BEFORE: June 21, 2010  
 Payment Due After Due Date: \$33.36

Mailing Address:  
 PO Box 18640  
 Erlanger, KY 41018-0640

**Meter Reading Data**

Meter #	Meter Size	Previous Read Date	Current Read Date	Days	Read Type	Previous Reading	Current Reading	Usage	Units
99999999	5/8"	02/17/10	05/17/10	89	Final Rd	269	280	11	HCF

Any Questions?  
 Please call us at 859.578.9898  
 Monday - Friday  
 8:00 AM - 5:00 PM

Next Reading Date: August 2010  
 Current Charges Detail: Service Period: February 1, 2010 to May 17, 2010  
 Total Usage Billed: 2 HCF

NOW AVAILABLE - view your account, receive eBills and pay your bill 24/7 using our new Infinity.Link account management portal. Visit our web site at www.nkywater.org and click "PAY YOUR BILL".

Balance Forward.....\$0.00  
 Current Charges  
 Fixed Service Charge.....22.13  
 Consumption - Tier 1: 2.00 HCF @ \$3.31 per HCF.....6.62  
 Sales Taxes - Kentucky.....1.73  
 Total Charges for: 524 7TH AVE.....\$30.48

Amount Due ON or BEFORE June 21, 2010.....\$30.48

**Usage History**

Read Date	Days	Usage	
02/01/10	55	3	HCF

Due date is for CURRENT bill only.  
 Any account with a previous amount due is subject to disconnection.

Return this portion with your payment. Make check or money order made payable to NKWD

Northern Kentucky Water District  
 PO Box 188190  
 Erlanger, KY 41018-8190  
 Address Service Requested

Customer Number 9999999999	ON or BEFORE Pay this amount 06/21/10 \$30.48	AFTER Pay this Amount 06/21/10 \$33.36
Account Number 9999999999	<input type="checkbox"/> If address has changed, please check here, complete the information on the reverse side and mail back to NKWD	
Service Address 999 Any St	<input type="checkbox"/> To pay by credit card, please check here, complete the information on the reverse side and mail back to NKWD	

1 Sample Customer  
 999 ANY ST  
 Ft Wright KY 41011-3742

Northern Kentucky Water District  
 PO Box 188190  
 Erlanger, KY 41018-8190

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
 Officer & Title: Jack Bragg, Jr. CPA, CMA  
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

**WATER BILL PAYMENT OPTIONS**

*Checks payable to NKWD*

- BY MAIL / DROP BOX** - Water bills are mailed to your address. Bills are payable to NKWD. Bills are payable to NKWD. Bills are payable to NKWD.
- PRE-AUTHORIZED PAYMENT** - Payment is automatically debited from your bank account. Payment is automatically debited from your bank account. Payment is automatically debited from your bank account.
- VIA THE WEB** - Payment is made online through the NKWD website. Payment is made online through the NKWD website. Payment is made online through the NKWD website.
- OVER PHONE** - Payment is made by phone through the NKWD website. Payment is made by phone through the NKWD website. Payment is made by phone through the NKWD website.
- WALK-IN DRIVE UP WINDOW** - Payment is made in person at the NKWD office. Payment is made in person at the NKWD office. Payment is made in person at the NKWD office.
- CHECK FREE VIA YOUR BANK** - Payment is made by check through your bank. Payment is made by check through your bank. Payment is made by check through your bank.

**Mail**      *Mail options to*      *Mail Correspondence*  
 PSC # 4      PSC # 4      PSC # 4  
 Erlanger, KY 40126      Erlanger, KY 40126      Erlanger, KY 40126

**FINING INFORMATION**

- Penalty** - A penalty is assessed for late payment. A penalty is assessed for late payment. A penalty is assessed for late payment.
- Payment Plans** - Payment plans are available for customers. Payment plans are available for customers. Payment plans are available for customers.
- Moning** - All requests for moning must be made in writing. All requests for moning must be made in writing. All requests for moning must be made in writing.
- Bill Abbreviations** - FIC - Household - General; FIC - Household - General; FIC - Household - General.
- Rate Schedule** - To enable your request. To enable your request. To enable your request.

**GENERAL INFORMATION**

The District provides water service to the community of Erlanger, KY. The District provides water service to the community of Erlanger, KY. The District provides water service to the community of Erlanger, KY.

**Northern Kentucky Water District**      **Office Hours**  
 PSC # 4 - Erlanger, KY      Monday - Friday  
 Erlanger, KY 40126      8:00am - 5:00pm

**USEFUL PHONE NUMBERS**

- Billing questions, service, metered usage, etc.** - 502-833-1234
- After hours emergency, out of service** - 502-833-1234
- Letter quality questions, concerns** - 502-833-1234

Print new address or telephone number here?      Credit Card Payment option

Please circle one:       Mailing address       Billing address

Address \_\_\_\_\_      Credit Card Number \_\_\_\_\_

City \_\_\_\_\_      Expiration Date \_\_\_\_\_

State \_\_\_\_\_      Zip Code \_\_\_\_\_      Address Signature \_\_\_\_\_

Home Phone \_\_\_\_\_

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
 Officer & Title: **Jack Bragg, Jr. CPA, CMA**  
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018





Service Address: 9999 ANY ST  
Customer Number: 9999999999  
Account Number: 9999999999

Date of Notice: May 17, 2010  
Disconnection Date: June 01, 2010  
Total Amount Due: \$2874.62

Office:  
2835 Crescent Springs Rd  
Erlanger, KY 41018-1324

Mailing Address:  
PO Box 18640  
Erlanger, KY 41018-0640

Any Questions?  
Please call us at 859.578.9898  
Monday - Friday  
8:00 AM - 5:00 PM

Disconnection Notice

Dear Customer,

We understand that payment of bills can be sometimes overlooked. As of May 17, 2010 our records do not indicate receiving your payment in full by the due date or indicate receiving a partial payment

Please check your records and if payment has been made, please contact our office to verify that the payment was received.

If full payment (including possible late penalty charges) has not been made, please make this payment immediately. If payment is not received in our office by the close of business on May 31, 2010 we will be forced to disconnect your water services. If a representative is dispatched or if water is disconnected a service charge will be required in addition to the past due amounts.

DELINQUENT ACCOUNTS THAT HAVE HAD A SERVICE ORDER ISSUED FOR DISCONNECT WILL REQUIRE A DEPOSIT IN AN AMOUNT EQUAL TO 1/12 OF THE CUSTOMER'S ANNUAL BILL WHERE BILLS ARE RENDERED MONTHLY OR 1/4 OF THE ANNUAL BILL WHERE BILLS ARE RENDERED QUARTERLY.

For information on making arrangements or question concerning your account, contact our customer service department at 859-578-9898 before June 01, 2010.

Thank you in advance for your quick response to this notice.

Return this portion with your payment. Make check or money order made payable to NKWD

Northern Kentucky Water District  
PO Box 188190  
Erlanger, KY 41018-8190  
Address Service Requested

Service Address: 9999 ANY ST  
Customer Number: 9999999999  
Disconnection Date: June 01, 2010  
Pay This Amount: \$2874.62  
Account Number: 9999999999

- If address has changed, please check here, complete the information on the reverse side and mail back to NKWD
- To pay by credit card, please check here, complete the information on the reverse side and mail back to NKWD

Sample Company  
9999 ANY ST  
Ft Mitchell KY 41017

Northern Kentucky Water District  
PO Box 188190  
Erlanger, KY 41018-8190  
Barcode

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by: Jack Bragg, Jr. CPA, CMA  
Officer & Title: Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

Northern Kentucky  
**Water District**

February 28, 2005

N KY WATER DISTRICT  
C/O MARK LOFLAND  
PO BOX 17010  
COVINGTON KY 41017-0010

Account Number: 3147691726  
Customer Number: 0053660999

Dear N KY WATER DISTRICT ,

Thank you for contacting our office to make payment arrangements on your account. The arrangement is to be paid in 1 installments. Your payment schedule is as follows:

\$25.00 due on 4/1/2005

If scheduled payment is not kept current, the water service will be discontinued without further notice. In addition, all future bills must be kept current and paid on time or the water service will be disconnected on the scheduled shut off date.

If you have any questions or feel this notice is not accurate, please feel free to contact one of our customer service representatives at (859) 578-9898.


Sincerely,

Northern Kentucky Water District  
Customer Service Department

Northern Kentucky Water District — 3049 Dixie Highway P.O. Box 17010 — Covington, Kentucky 41017  
859-578-9898 859-578-5456 Fax

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title: Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

This list will be updated annually, and additional streets added between annual tariff updates will be posted on the District web page [www.nkywater.org](http://www.nkywater.org) within thirty (30) days of the completion of an extension or lateral from an existing Subdistrict street.

## APPENDIX A – SUBDISTRICT STREET NAMES

### Customers in Subdistrict A

- Ashford Village Subdivision - Donegal Ct., Ashford Rd., Celtic Ct., Desmond, Galloway Ct., Rosemore, Kildare Ct., Limerick Circlecourt, Waterford Ct. (Off of Mills Rd.)
- Bowman Rd. (KY 16 to end of road)
- Dorman Dr. (Hickory Grove to end of road)
- Gretchen Dr. (Ryland Estates Subdivision) – Stewart to end of road
- Hickory Grove Drive – KY 16 to end of road
- KY 177 – Porter Rd. to Pruett Rd.
- Manor Hill Subdivision, Burbridge Trail, Cotswold Way, Foxbourne Lane, Manor Hill Dr., Sussex Ct. Tennyson Pl., Willowhurst Trace & Windmere Hill (Off Marshall Rd.)
- Manor Lake Dr. – KY 16 to end of road
- Marshall Rd. – KY 16 to Stewart Rd.
- Miller Lane – Tapped off KY 177
- Mills Rd. – Marshall to Taylor Mill Water Service Area (5,700')
- Petty Rd. – Tapped off Marshall Rd.
- Pruett Rd. – KY 177 to 300'
- Riggs Rd. – KY 16 to end of road
- Ryland Trace Dr. – Subdivision off KY 177
- Staffordsburg Rd. – Marshall Rd. to Maverick
- Stewart Rd. – Marshall to KY 177
- Teegarden Lane – Bowman to end of road

### Customers in Subdistrict B

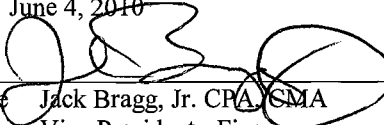
- Armstrong Rd. – 1 service tapped off Moffett
- Bird Rd. – KY 17 to Wynewood
- Farmview Dr. – Moffett Rd. to end of pavement
- Gleason – 1 service tapped off Madison
- KY 17 (Madison Pike) – 12363 to 14158 – 1,200' North of Callant Rd. to Gleason
- Martin Rd. – Moffett Rd. to 3,650'
- Moffett Rd. – KY 17 to Armstrong Rd.
- Rector Rd. – Moffett Rd. to 8,100'
- Rosehawk Lane (Forrest Ridge Subdivision off of Moffett)
- Wynewood Trail – Bird Rd. to end of road

### Customers in Subdistrict C

- Banklick Rd. – From Bristow to Maher
- Callant – From KY 17 for the first 0.6 miles
- Dixon Dr. – 2 services tapped on KY 17, 1 service tapped on Rich Rd.
- Gardnersville Rd. – From KY 17 for the first 0.8 miles

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**APPENDIX A – SUBDISTRICT STREET NAMES – Cont'd**

- Glenhurst Subdivision – Chinkapin Circle, Berlander Dr. (stops at 684 Berlander Dr.), Glenhurst Dr. (stops at intersection of Glenhurst Dr. and Berlander Dr. off of Maher Rd.), Lyonia Dr., Colton Ct., Hornbean Dr. (Off of Maher Rd.)
- Graven Rd. – From Maher, 4,400' towards Wright Road
- Green Rd. – KY 16 to US 25
- Hempfling Rd. – First 2.1 miles
- Independence – From Shaw to Maher Rd., Maher 2700' towards Banklick
- KY 17 (Madison Pike) – 14192 to 15960 – Gleason to Pendleton County Line
- Maher – From Banklick Rd. to Kenton/Boone County Line
- Maher – From Independence Road to Banklick
- Maher Subdivision: Meadows, Parker Drive, Stanley Lane, Anna Ln., Brian Lane.
- Martin Road – From Subdistrict B to Staffordsburg Road
- Mulberry Lane – (Rolling Greene Subdivision off of Green Road)
- Paxton Road – From KY 17 for the first 0.65 miles
- Percival Road
- Rector Road – From Subdistrict B to Kenton Station Road
- Rich Road – From KY 17 for the first 2.1 miles
- South Fork Estates Subdivision (South Fork Drive)
- South Fork Estates Subdivision (Thoroughbred Lane)
- South Fork Estates Subdivision – Stablegate
- Spillman Road – KY 17 to end of road
- Staffordsburg Road – From KY 16 to Martin Road
- Stephenson Road – From Green Road to the first 0.5 miles
- Symbo – From Green Road for the first 0.6 miles
- Tupelo Drive – Glenhurst Subdivision, (Off of Maher Road)
- US 25 – Walton City Limits to KY 14
- Visalia Road – From Klein Road to the school (waiting on PSC approval)
- Visalia Road – From Staffordsburg Road for 2 miles
- York Road – From US 25 to the first 0.4 miles

**Customer in Subdistrict D**

- 4 Mile Pike from Uhl Road to Geenville
- California Cross Roads from Saint Peter and Paul to Washington Trace Road
- Ky Route 8 to McDonald Lane off Blangey Road
- Persimmon Grove Pike from Burns Road to California Cross Road
- Persimmon Grove Pike from Shaw to Burns Road
- Persimmon Grove Pike from Stevens Branch to Shaw Hess
- Wagner Road – first 0.6 miles
- Winters Lane – County
- Providence Trace off of 4 Mile
- Licking Pike & Steffen Road from Route 10 to KY 936 – KY 936 before Poplar Thicket

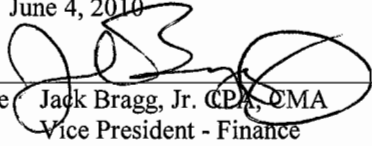
**Customers in Subdistrict E**

- Bethel Grove
  - Brandy Lane
- 

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:


 Officer & Title Jack Bragg, Jr. CPA, CMA  
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**APPENDIX A – SUBDISTRICT STREET NAMES – Cont’d**

- Bromley Crescent Springs Road
- Fiskburg Road (KY 17 to Goshorn Road)
- Ishmael Road (KY 177 to 1200')
- Kenton Station (Rector Road to KY 177)
- KY 177 (North of Kenton Station 7100')
- KY 177 (North of Vises Trail 4250')
- KY 177 (South of Kenton Station 5400')
- KY 177 (South of Vises Trail 2850')
- Licking Station
- McDonald Avenue
- Oliver Road
- St. Johns Road
- Vises Trail from KY 177 to 1150' south of Visalia Road
- Whitaker

**Customers in Subdistrict F**

- Grandview
- Amy Lou
- Flagg Springs
- West Main Street
- Licking Pike from Rifle Range to Subdistrict
- Licking Pike (Existing 8-inch Water Main to Ripple Creek)
- Licking Pike from Trapp Rd. to Rifle Rang
- Heck Road
- Steffen Road
- Siry Road
- Flatwood Road

**Customers in Subdistrict K**

- Klette Road
- Rice Road
- Saylor Court
- Tamber Ridge Drive
- Sencely Court
- Chandrel Court
- Marshall Road
- Coleman Road

**Customers in Subdistrict R**

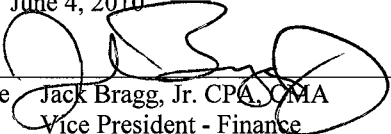
- Coleman Road – KY 177 to end of street
- Feiser Road – Porter Road to Locust Pike
- KY 177 – 500' North of Wards to 2900' South of Wards
- KY 177 – Porter Road to 800' North
- KY 177 – Pruett Road to Ryland Lakes Drive
- Locust Pike – 650' West of Whites end of road
- Locust Pike – Feiser Road to Wards Lane

---

Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:

Officer & Title  Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

---

**APPENDIX A – SUBDISTRICT STREET NAMES – Cont'd**

- Porter Road – KY 177 to 7,500'
- Redrow – Locust Pike to end of street
- Spanton Road – Locust Pike to 1,300'
- Wards Lane – Locust Pike to KY 177
- Whites Road – KY 177 to Locust Pike

**Customers in Subdistrict RF**

- KY 177 (From Subdistrict R to short Marshall)
- Porter Road (From Tecumseh approximately 500')
- Short Marshall (KY 177 East 500')
- Tecumseh

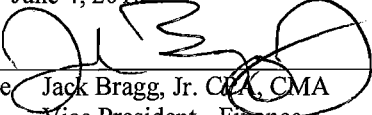
**Customers in Subdistrict RL**

- Crystal Court
- Crystal Drive
- Crystal Lane
- Ernst Bridge Road
- Hillside Drive
- Maplewood Drive
- Meadow Lane
- Mirror Court
- Northall Court
- Orchard Lane
- Redbud Lane
- Ryland Lakes Drive
- Sylvan Lake Drive
- Wild Lake Drive

---

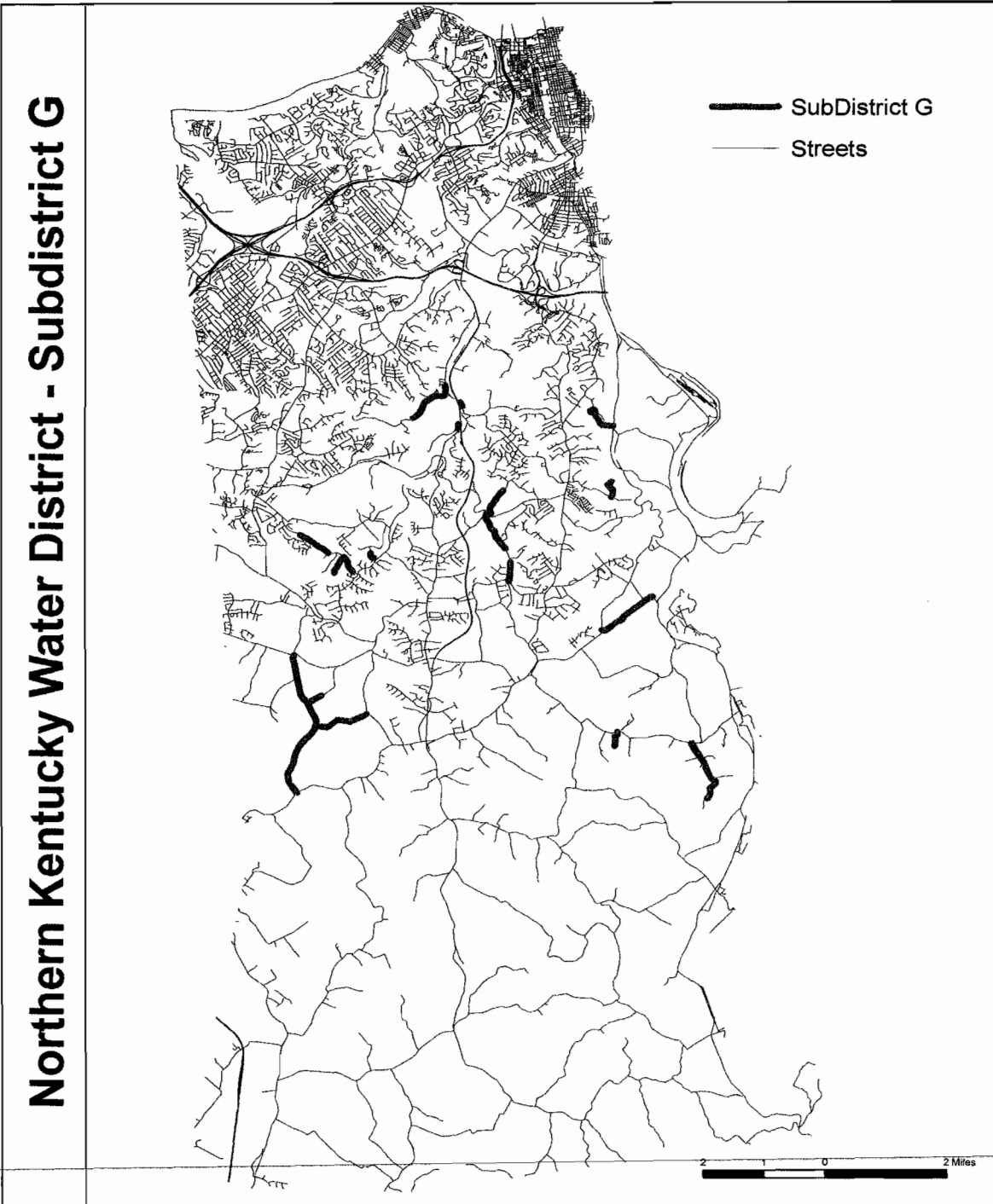
Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title: Jack Bragg, Jr. CMA, CMA  
Vice President - Finance

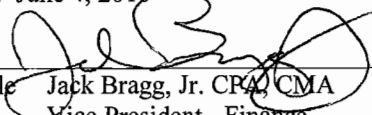
2835 Crescent Springs Road, Erlanger, KY 41018





Date of Issue: June 4, 2010

Date Effective: July 15, 2010

Issued by:   
Officer & Title Jack Bragg, Jr. CPA, CMA  
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018



## **Justification for Overtime Charges**

### **NKWD Current Tariff's**

#### **Section XII-Invoice Billing Policy**

**Work performed by District crews, equipment utilized and/or material supplied, will be invoiced and calculated as follows:**

- a. **Actual labor cost plus 40% of labor cost to cover labor overhead.**  
$$\$44.79 \times .40 = \$17.92$$
$$\$44.79 + \$17.92 = \$62.71$$
- b. **Material cost plus 15% of material cost, plus sales tax when applicable.**  
n/a
- c. **Equipment cost at 28% of labor cost before (40% is added).**  
$$\$32.45 \times .28 = \$9.09$$
$$\$32.45 + \$9.09 = \$41.54$$
- d. **Overhead cost at 10% of labor cost before (40% is added).**  
$$\$32.45 \times .10 = \$3.25$$
$$\$41.54 + \$3.25 = \$44.79$$
- e. **Any other cost incurred by the District for the job being invoiced.**  
n/a

**\* Average overtime labor rate-\$32.45**

**\*Actual cost \$62.71 rounded down to \$60.00 per call**

NORTHERN KENTUCKY WATER DISTRICT  
ERLANGER, KENTUCKY

COST OF SERVICE ALLOCATION STUDY  
AS OF DECEMBER 31, 2009  
AND  
PROPOSED CUSTOMER RATES

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



**GANNETT FLEMING, INC.**  
P.O. Box 67100  
Harrisburg, PA 17106-7100  
Location:  
207 Senate Avenue  
Camp Hill, PA 17011  
**Office: (717) 763-7211**  
Fax: (717) 763-4590  
www.gannettfleming.com

June 3, 2010

Northern Kentucky Water District  
2835 Crescent Springs Road  
Erlanger, KY 41018

Ladies and Gentlemen:

Pursuant to your request, we have conducted a cost of service allocation study based on pro forma revenue requirements estimated for the test year ended December 31, 2009, and have prepared proposed rate schedules designed to produce the pro forma revenue requirements.

The attached report presents the results of the study, as well as supporting schedules which set forth the detailed cost allocation calculations. Schedule A on page 6 presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING, INC.  
Valuation and Rate Division

PAUL R. HERBERT  
President

CONSTANCE E. HEPPENSTALL  
Rate Analyst

PRH/krm



# CONTENTS

## PART I. INTRODUCTION

Plan of Report .....	2
Basis of the Study .....	2
Allocation Procedures .....	2
Results of Study .....	4
Design of Proposed Rates .....	4
Schedule A. Comparison of Cost of Service with Revenues Under Present and Proposed Rates - Step 2 for the Test Year Ended December 31, 2009 .....	6

## PART II. COST OF SERVICE BY CUSTOMER CLASSIFICATION

Schedule B. Cost of Service for the Twelve Months Ended December 31, 2009, Allocated to Customer Classifications .....	8
Schedule C. Factors for Allocating Cost of Service to Customer Classifications .....	13
Schedule D. Summary of Average Daily Sendout and Maximum Daily Usage for the Years 1998-2009 .....	34
Schedule E. Calculation of Customer Charge .....	35

## PART III. PROPOSED CUSTOMER RATES

Schedule F. Comparative Schedule of Present and Proposed Rates - Step 2 ...	37
Schedule G. Summary of Proforma Revenues Under Present Rates for the Twelve Months Ended December 31, 2009 and the Calculation of the Revenue Increase Under Step 2 Rates .....	38
Schedule H. Application of Present Rates and Step 2 Rates to Consumption Analysis Year Ended December 31, 2009 .....	39
Schedule I. Application of Present Rates and Step 2 Rates to Consumption Adjustment Year Ended December 31, 2009 .....	45
Schedule J. Bill Comparisons - Step 2 .....	46
Schedule K. Summary of Present and Proposed Rates - Step 1 .....	49
Schedule L. Summary of Proforma Revenues Under Settlement Rates for the Twelve Months Ended December 31, 2009 and the Calculation of the Revenue Increase Under Step 1 Rates .....	50
Schedule M. Application of Present Rates and Step 1 Rates to Consumption Analysis Year Ended December 31, 2009 .....	51
Schedule N. Application of Present Rates and Step 1 Rates to Consumption Adjustment Year Ended December 31, 2009 .....	57
Schedule O. Bill Comparisons - Step 1 .....	58

PART I. INTRODUCTION

# NORTHERN KENTUCKY WATER DISTRICT

## COST OF SERVICE ALLOCATION STUDY AS OF DECEMBER 31, 2009 AND PROPOSED CUSTOMER RATES

### PART I. INTRODUCTION

#### PLAN OF REPORT

The report sets forth the results of the cost of service allocation study as of December 31, 2009, prepared for the Northern Kentucky Water District (Company). Part I, Introduction, contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Part II, Cost of Service by Customer Classification, presents detailed schedules of the allocation of costs to customer classifications, as well as the bases for the allocations. Part III, Proposed Customer Rates, sets forth the proposed rate structure.

#### BASIS OF THE STUDY

The purpose of the study was to allocate costs to several customer classifications based on considerations of quantity of water consumed, variability of rate of flow, and costs associated with metering, billing and customer accounting. The allocation study was based on recognized procedures for allocating the several categories of costs to customer classifications in proportion to each classification's use of the facilities, commodities and services which entail the total cost of providing water service.

#### ALLOCATION PROCEDURES

The allocation study was based on the Base-Extra Capacity Method for allocating costs to customer classifications. The method is described in the 2000 and prior editions

of the Water Rates Manual, published by the American Water Works Association. The four basic categories of cost responsibility are base, extra capacity, customer and fire protection costs. The following discussions present a brief description of these costs and the manner in which they were allocated.

Base Costs are costs that tend to vary with the quantity of water used, plus costs associated with supplying, treating, pumping and distributing water to customers under average load conditions, without the elements necessary to meet peak demands. Base costs were allocated to customer classifications on the basis of average daily usage.

Extra Capacity Costs are costs associated with meeting usage requirements in excess of the average. They include operating and capital costs for additional plant and system capacity beyond that required for average use. The extra capacity costs in this study are subdivided into costs necessary to meet maximum day extra demand and costs to meet maximum hour extra demand. The extra capacity costs were allocated to customer classifications on the bases of each classification's maximum day and hour usage in excess of average usage. (Extra capacity costs related to fire protection are allocated directly to the fire protection classifications.)

Customer Costs are costs associated with serving customers regardless of their usage or demand characteristics. Customer costs include the operating and capital costs related to meters and services, meter reading costs, and billing and collecting costs. The customer costs were allocated on the bases of the relative cost of meters and services, the number of meter readings and the number of bills.

Fire Protection Costs are costs associated with providing the facilities to meet the potential peak demand of fire protection service. Operating and capital costs for hydrants were also assigned directly to Fire Protection.

## RESULTS OF STUDY

The data summarized in Schedule A, "Comparison of Cost of Service with Revenues Under Present and Proposed Rates - Step 2 for the Test Year Ended December 31, 2009," constitute the principal results of the allocation study.

The cost of service by customer classification, shown in column 2 of Schedule A, is developed in Schedule B, "Cost of Service for the Twelve Months Ended December 31, 2009, Allocated to Customer Classifications". The allocation of the total cost of service to the several customer classifications was performed by applying the allocation factors referenced in column 3 to the cost of service by account in column 4. The bases of the allocation factors are presented in Schedule C. Schedule D sets forth the experienced average day and maximum day system sendout and maximum day ratios from 1998 to 2009.

## DESIGN OF PROPOSED RATES

The results of the cost of service allocation study were discussed with Company management in order that it be afforded the opportunity of performing its role in the oversight of designing rates that are consistent with the cost of providing service to each customer class. Using class cost of service as the guideline, the proposed rate design moves each class to its relative cost of service.



The proposed rate structure, as presented in Part III. Proposed Customer Rates, Schedule F, Comparative Schedule of Present and Proposed Rates - Step 2 consists of service charges and volumetric rates. The revenues resulting from the proposed rate structure are shown in columns 6 and 7 of Schedule A, and the increase and percentage increase in columns 8 and 9.

NORTHERN KENTUCKY WATER DISTRICT

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES - STEP 2  
FOR THE TEST YEAR ENDED DECEMBER 31, 2009

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
	Residential	\$ 30,854,763	63.5%	\$ 24,719,009	61.3%	\$ 30,846,193	63.5%	\$ 6,127,184
Commercial/Multi-Family	10,900,376	22.4%	9,332,035	23.1%	10,886,422	22.4%	1,554,387	16.7%
Industrial	3,427,144	7.0%	3,160,060	7.8%	3,426,222	7.0%	266,163	8.4%
Public Authority	2,171,180	4.5%	1,948,183	4.8%	2,191,212	4.5%	243,029	12.5%
Wholesale	1,262,631	2.6%	1,200,418	3.0%	1,265,110	2.6%	64,691	5.4%
Total Sales	48,616,094	<u>100.0%</u>	40,359,705	<u>100.0%</u>	48,615,158	<u>100.0%</u>	8,255,454	20.5%
Other Revenues	4,865,306		4,834,006		4,865,306		31,301	
Total	<u>\$ 53,481,400</u>		<u>45,193,710</u>		<u>\$ 53,480,464</u>		<u>\$ 8,286,754</u>	18.3%

- 6 -

## PART II. COST OF SERVICE BY CUSTOMER CLASSIFICATION

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account No	Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Wholesale Customers	Fire Protection
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>OPERATION AND MAINTENANCE EXPENSES</b>									
<b>Source of Supply</b>									
<b>Operations</b>									
615.1	Purchased Power	1	760,271	397,545	198,127	78,384	44,400	37,253	4,562
635.1	Contractual Service	2	2,405	1,314	606	233	132	111	9
	<b>Total Operations</b>		<u>762,676</u>	<u>398,860</u>	<u>198,732</u>	<u>78,617</u>	<u>44,532</u>	<u>37,364</u>	<u>4,571</u>
<b>Maintenance</b>									
620.2	Materials and Supplies	2	3,312	1,810	834	321	182	153	13
635.2	Contractual Service	2	7,095	3,877	1,787	688	390	327	27
	<b>Total Maintenance</b>		<u>10,407</u>	<u>5,686</u>	<u>2,622</u>	<u>1,008</u>	<u>571</u>	<u>480</u>	<u>40</u>
	<b>Total Source of Supply</b>		<u>773,083</u>	<u>404,546</u>	<u>201,354</u>	<u>79,625</u>	<u>45,103</u>	<u>37,844</u>	<u>4,610</u>
<b>Water Treatment</b>									
<b>Operations</b>									
601.3	Labor	2	1,243,463	679,428	313,228	120,492	68,266	57,324	4,725
601.3	Labor - Lab	2	433,779	237,017	109,269	42,033	23,814	19,997	1,648
615.3	Purchased Power	1	201,253	105,235	52,447	20,749	11,753	9,861	1,208
616.3	Gas	1	126,539	66,167	32,976	13,046	7,390	6,200	759
618.3	Chemicals	1	1,857,067	971,060	483,952	191,464	108,453	90,996	11,142
620.3	Materials and Supplies	2	199,637	109,082	50,289	19,345	10,960	9,203	759
631.3	Contractual Services - Engineering	2	16,380	8,950	4,126	1,587	899	755	62
633.3	Contractual Services	2	1,397	763	352	135	77	64	5
635.3	Contractual Services - Sludge	2	128,086	69,986	32,265	12,411	7,032	5,905	487
635.3	Contractual Services - Laboratory	2	56,571	30,911	14,250	5,482	3,106	2,608	215
635.3	Contractual Services - Other	2	182,252	99,583	45,909	17,660	10,006	8,402	693
650.3	Transportation Expense	2	48,568	26,538	12,234	4,706	2,666	2,239	185
	<b>Total Operations</b>		<u>4,494,992</u>	<u>2,404,720</u>	<u>1,151,297</u>	<u>449,111</u>	<u>254,422</u>	<u>213,555</u>	<u>21,888</u>
<b>Maintenance</b>									
601.4	Labor	2	756,822	413,527	190,643	73,336	41,550	34,889	2,876
620.4	Materials and Supplies	2	191,117	104,426	48,142	18,519	10,492	8,810	726
635.4	Contractual Services - Other	2	304,397	166,323	76,678	29,496	16,711	14,033	1,157
650.4	Transportation Expense	2	94	51	24	9	5	4	0
	<b>Total Maintenance</b>		<u>1,252,429</u>	<u>684,327</u>	<u>315,487</u>	<u>121,360</u>	<u>68,758</u>	<u>57,737</u>	<u>4,759</u>
	<b>Total Water Treatment</b>		<u>5,747,421</u>	<u>3,089,047</u>	<u>1,466,784</u>	<u>570,471</u>	<u>323,180</u>	<u>271,292</u>	<u>26,647</u>
<b>Transmission and Distribution</b>									
<b>Operations</b>									
601.5	Labor	6	813,921	390,356	167,912	56,812	32,150	7,895	158,796
615.5	Purchased Power	1	1,266,476	662,240	330,044	130,574	73,962	62,057	7,599
616.5	Gas	6	3,373	1,618	696	235	133	33	658
620.5	Materials and Supplies	6	127,498	61,148	26,303	8,899	5,036	1,237	24,875
631.5	Contractual Services - Engineering	6	6,345	3,043	1,309	443	251	62	1,238

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account No	Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Wholesale Customers	Fire Protection
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
633.5	Contractual Services	6	19,921	9,554	4,110	1,390	787	193	3,887
635.5	Contractual Services - Other	6	59,138	28,363	12,200	4,128	2,336	574	11,538
650.5	Transportation Expense	6	42,011	20,149	8,667	2,932	1,659	408	8,196
	<b>Total Operations</b>		<u>2,338,683</u>	<u>1,176,471</u>	<u>551,240</u>	<u>205,414</u>	<u>116,314</u>	<u>72,458</u>	<u>216,787</u>
	<b>Maintenance</b>								
601.6	Labor	11	657,015	340,991	118,591	35,085	21,813	6,176	134,359
601.6	Labor - Mains	6	1,450,899	695,851	299,320	101,273	57,311	14,074	283,070
601.6	Labor - Services	9	242,983	203,693	32,876	1,628	4,714	73	-
601.6	Labor - Hydrants	7	74,017	-	-	-	-	-	74,017
620.6	Materials and Supplies - Mains	6	524,742	251,666	108,254	36,627	20,727	5,090	102,377
620.6	Materials and Supplies - Services	9	294,899	247,214	39,900	1,976	5,721	88	-
620.6	Materials and Supplies - Meters	8	317	247	57	4	10	0	-
620.6	Materials and Supplies - Hydrants	7	86,168	-	-	-	-	-	86,168
620.6	Materials and Supplies	11	19,921	10,339	3,596	1,064	661	187	4,074
631.6	Contractual Services - Engineering	11	3,134	1,626	566	167	104	29	641
635.6	Contractual Services - Other	11	365,828	189,865	66,032	19,535	12,145	3,439	74,812
635.6	Water Tower Painting Write-off	5	370,176	157,584	66,187	21,285	12,068	10,106	102,946
635.6	Contractual Services - Water Towers	5	1,829	779	327	105	60	50	509
635.6	Contractual Services - Mains	6	306,867	147,174	63,307	21,419	12,121	2,977	59,870
635.6	Contractual Services - Services	9	114,547	96,025	15,498	767	2,222	34	-
642.6	Rental	11	750	389	135	40	25	7	153
650.6	Transportation Expense	11	269,589	139,917	48,661	14,396	8,950	2,534	55,131
	<b>Total Maintenance</b>		<u>4,783,682</u>	<u>2,483,358</u>	<u>863,307</u>	<u>255,372</u>	<u>158,652</u>	<u>44,865</u>	<u>978,128</u>
	<b>Total Transmission and Distribution</b>		<u>7,122,365</u>	<u>3,659,829</u>	<u>1,414,547</u>	<u>460,786</u>	<u>274,967</u>	<u>117,322</u>	<u>1,194,914</u>
	<b>Customer Accounting</b>								
601.7	Labor - Meter Reading	12	55,924	51,299	4,180	84	358	3	-
601.7	Labor - Meter Shop	8	190,954	148,333	34,104	2,635	5,729	153	-
601.7	Labor Field Service	8	667,526	518,534	119,220	9,212	20,026	534	-
601.7	Labor - Account Service	12	715,179	656,026	53,460	1,080	4,577	36	-
601.7	Labor - Courier	12	31,837	29,204	2,380	48	204	2	-
620.7	Materials and Supplies	12	80,802	74,119	6,040	122	517	4	-
620.7	Postage	12	49,486	45,393	3,699	75	317	2	-
633.7	Contractual Services - Account Service	12	2,508	2,301	187	4	16	0	-
633.7	Legal Fees	12	45	42	3	0	0	0	-
635.7	Contractual Services - Meter Reading	12	3,162	2,900	236	5	20	0	-
635.7	Contractual Services - Bill Printing/Mailing	12	175,502	160,987	13,119	265	1,123	9	-
635.7	Contractual Services - Collections	12	11,167	10,243	835	17	71	1	-
635.7	Contractual Services - Credit Card Processing	12	105,254	96,549	7,868	159	674	5	-
635.7	Contractual Services - Lock Box Processing	12	33,424	30,660	2,498	50	214	2	-
635.7	Contractual Services - Other	12	67,704	62,104	5,061	102	433	3	-
650.7	Transportation Expense	12	90,893	83,376	6,794	137	582	5	-
	<b>Total Customer Accounting</b>		<u>2,281,368</u>	<u>1,972,068</u>	<u>259,685</u>	<u>13,996</u>	<u>34,861</u>	<u>758</u>	<u>0</u>

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account No	Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Wholesale Customers	Fire Protection
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Administrative and General</b>									
601.8	Labor	14	1,134,186	670,984	216,629	66,350	41,625	21,096	117,502
604.0	Employee Benefits	16	3,773,335	2,243,625	740,328	227,155	143,387	72,448	346,392
615.8	Utilities	14	161,417	95,494	30,831	9,443	5,924	3,002	16,723
620.8	Materials and Supplies	14	171,817	101,647	32,817	10,051	6,306	3,196	17,800
631.8	Contractual Services - Engineering	14	126,833	75,035	24,225	7,420	4,655	2,359	13,140
632.8	Contract Service Accounting/Audit	14	28,255	16,716	5,397	1,653	1,037	526	2,927
633.8	Legal Fees	14	142,184	84,116	27,157	8,318	5,218	2,645	14,730
634.8	Contractual Fees	14	70,691	41,821	13,502	4,135	2,594	1,315	7,324
635.8	Contractual Services - HR/Infor Systems	16	200,547	119,245	39,347	12,073	7,621	3,851	18,410
635.8	Contractual Services	14	596,884	353,116	114,005	34,918	21,906	11,102	61,837
650.8	Transportation Expense	14	6,971	4,124	1,331	408	256	130	722
656.0	Vehicle Insurance	14	34,280	20,280	6,548	2,005	1,258	638	3,551
657.0	General Liability Insurance	14	250,390	148,131	47,824	14,648	9,189	4,657	25,940
658.0	Workers Comp Insurance	16	73,911	43,948	14,501	4,449	2,809	1,419	6,785
659.0	Other Insurance	14	124,307	73,540	23,743	7,272	4,562	2,312	12,878
660.0	Advertising Expense	14	19,969	11,813	3,814	1,168	733	371	2,069
667.0	PSC Expense- Rate Case Expense	19	122,618	68,347	25,296	8,448	5,101	3,176	12,249
670.0	Bad Debt Expense	12	649,060	595,376	48,517	980	4,154	32	-
675.0	Miscellaneous Expense	14	203,290	120,266	38,828	11,892	7,461	3,781	21,061
<b>Total Administrative and General</b>			<b>7,890,945</b>	<b>4,887,625</b>	<b>1,454,642</b>	<b>432,787</b>	<b>275,794</b>	<b>138,055</b>	<b>702,042</b>
<b>Total Operation &amp; Maintenance Expenses</b>			<b>23,815,181</b>	<b>14,013,115</b>	<b>4,797,012</b>	<b>1,557,665</b>	<b>953,905</b>	<b>565,272</b>	<b>1,928,213</b>

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account No.	Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Wholesale Customers	Fire Protection
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>DEPRECIATION EXPENSE</b>									
304.1	Power and Pumping Structures - Intake	2	461,557	252,195	116,266	44,725	25,339	21,278	1,754
304.2	Water Treatment Plant	2	1,195,729	653,347	301,204	115,866	65,646	55,123	4,544
304.3	Pumping Structures	3	254,977	119,559	55,100	21,214	12,009	10,097	36,997
304.4	Office Buildings	14	464,589	274,851	88,737	27,178	17,050	8,641	48,131
304.5	Other Structures	14	1,461	864	279	85	54	27	151
304.6	Structures - Water Treatment	2	158,673	86,699	39,970	15,375	8,711	7,315	603
306.0	Lake, River and Other Intakes	2	27,567	15,063	6,944	2,671	1,513	1,271	105
309.0	Supply Mains	2	57,952	31,665	14,598	5,616	3,182	2,672	220
310.3	Power Generation Equipment	3	18,748	8,791	4,051	1,560	883	742	2,720
311.1	Pumping Equipment	3	190,079	89,128	41,076	15,815	8,953	7,527	27,580
311.2	Pumping Equipment	3	64,179	30,094	13,869	5,340	3,023	2,541	9,312
311.3	Pumping Equipment	3	300,831	141,060	65,010	25,029	14,169	11,913	43,651
320.1	Purification System	2	383,597	209,598	96,628	37,171	21,059	17,684	1,458
320.2	Purification System - Equipment	2	4,247	2,321	1,070	412	233	196	16
330.1	Distribution Reservoirs and Standpipes	5	304,197	129,497	54,391	17,491	9,917	8,305	84,597
330.3	Distribution Reservoirs and Standpipes - Taylor Mill	5	2,069	881	370	119	67	56	575
331.1	Mains and Accessories - 10" and larger	3	960,737	450,490	207,615	79,933	45,251	38,045	139,403
331.1	Mains and Accessories - Less than 10"	4	1,197,737	578,507	243,260	78,452	44,436	-	253,082
331.2	Mains and Accessories - 10" and larger	3	47,591	22,315	10,284	3,960	2,242	1,885	6,905
331.2	Mains and Accessories - Less than 10"	4	59,331	28,657	12,050	3,886	2,201	-	12,537
331.3	Mains and Accessories - 10" and larger	3	18,081	8,478	3,907	1,504	852	716	2,624
331.3	Mains and Accessories - Less than 10"	4	22,542	10,888	4,578	1,476	836	-	4,763
333.1	Services	9	566,612	474,991	76,663	3,796	10,992	170	-
333.2	Services - Taylor Mill	9	9,750	8,173	1,319	65	189	3	-
334.1	Meters	8	201,060	156,183	35,909	2,775	6,032	161	-
334.2	Meters	8	262	203	47	4	8	0	-
335.1	Fire Hydrants	7	160,683	-	-	-	-	-	160,683
335.3	Fire Hydrants - Taylor Mill	7	4,167	-	-	-	-	-	4,167
339.1	Miscellaneous Equipment	14	323,661	191,478	61,819	18,934	11,878	6,020	33,531
339.2	Miscellaneous Equipment	14	942	557	180	55	35	18	98
340.1	Office Furniture and Equipment	14	223,044	131,953	42,601	13,048	8,186	4,149	23,107
340.2	Office Furniture and Equipment	14	1,044	617	199	61	38	19	108
341.1	Transportation Equipment	14	241,904	143,111	46,204	14,151	8,878	4,499	25,061
341.2	Transportation Equipment	14	0	-	-	-	-	-	-
342.1	Stores Equipment	14	296	175	57	17	11	6	31
343.1	Tools, Shop and Garage Equipment	14	20,017	11,842	3,823	1,171	735	372	2,074
344.1	Laboratory Equipment	2	11,177	6,107	2,815	1,083	614	515	42
345.1	Power Operated Equipment	14	53,122	31,427	10,146	3,108	1,950	988	5,503
346.1	Communication Equipment	14	8,694	5,144	1,661	509	319	162	901
346.2	Communication Equipment	14	0	-	-	-	-	-	-
347.1	Miscellaneous Equipment	14	534	316	102	31	20	10	55
<b>Total Depreciation Expense</b>			<b>8,023,443</b>	<b>4,307,224</b>	<b>1,664,805</b>	<b>563,687</b>	<b>337,510</b>	<b>213,126</b>	<b>937,091</b>

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account No.	Account	Factor Ref	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Wholesale Customers	Fire Protection
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Amort of Acq. Adj.	18	201,120	106,332	42,597	14,601	8,729	5,692	23,169
	Debt Service	18	17,314,762	9,154,315	3,667,267	1,257,052	751,461	490,008	1,994,661
	Debt Service Coverage	18	3,462,952	1,830,863	733,453	251,410	150,292	98,002	398,932
	<b>Total Debt Service Requirements</b>		<b>20,777,714</b>	<b>10,985,178</b>	<b>4,400,720</b>	<b>1,508,462</b>	<b>901,753</b>	<b>588,009</b>	<b>2,393,593</b>
	<b>Taxes Other Than Income</b>								
	Utility Reg Assessment Fee	19	63,774	35,548	13,157	4,394	2,653	1,652	6,371
	Employment Taxes	16	600,167	356,859	117,753	36,130	22,806	11,523	55,095
	<b>Total Taxes, Other Than Income</b>		<b>663,941</b>	<b>392,407</b>	<b>130,909</b>	<b>40,524</b>	<b>25,459</b>	<b>13,175</b>	<b>61,466</b>
	<b>Total Cost of Service</b>		<b>53,481,400</b>	<b>29,804,255</b>	<b>11,036,043</b>	<b>3,684,940</b>	<b>2,227,356</b>	<b>1,385,274</b>	<b>5,343,532</b>
	<b>Less: Other Water Revenues</b>								
	Penalties	19	765,149	426,494	157,850	52,719	31,830	19,817	76,438
	Turn On Fees	8	309,380	240,326	55,255	4,269	9,281	248	-
	Rent	19	540,702	301,387	111,547	37,254	22,493	14,004	54,016
	Lab Test Fees	2	34,855	19,045	8,780	3,377	1,914	1,607	132
	Material Sold	14	87,023	51,483	16,621	5,091	3,194	1,619	9,016
	Subdivision Revenue	18	1,803,434	953,476	381,967	130,929	78,269	51,037	207,756
	Boone Florence Settlement	19	438,584	244,467	90,480	30,218	18,245	11,359	43,815
	Bulk Sales	19	88,960	49,586	18,352	6,129	3,701	2,304	8,887
	Interest Earnings	19	638,601	355,956	131,743	44,000	26,566	16,540	63,796
	Miscellaneous Revenue	19	158,619	88,414	32,723	10,929	6,599	4,108	15,846
	<b>Total Other Water Revenues</b>		<b>4,865,306</b>	<b>2,730,634</b>	<b>1,005,320</b>	<b>324,916</b>	<b>202,091</b>	<b>122,643</b>	<b>479,702</b>
	<b>Total Cost of Service Related to Sales of Water</b>		<b>\$ 48,616,094</b>	<b>\$ 27,073,621</b>	<b>\$ 10,030,724</b>	<b>\$ 3,360,023</b>	<b>\$ 2,025,265</b>	<b>\$ 1,262,631</b>	<b>\$ 4,863,830</b>
	Reallocation of Fire Protection	20		3,781,142	869,653	67,121	145,915	0	(4,863,830)
	<b>Total</b>		<b>\$ 48,616,094</b>	<b>\$ 30,854,763</b>	<b>\$ 10,900,376</b>	<b>\$ 3,427,144</b>	<b>\$ 2,171,180</b>	<b>\$ 1,262,631</b>	<b>\$ -</b>



## NORTHERN KENTUCKY WATER DISTRICT

### FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

#### FACTOR 1. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED.

Factors are based on the pro forma test year average daily consumption for each customer classification.

Customer Classification <u>(1)</u>	Average Daily Consumption, CCF <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	15,760	0.5229
Commercial/Multi-Family	7,857	0.2606
Industrial	3,107	0.1031
Other Public Authority	1,761	0.0584
Wholesale Customers	1,477	0.0490
Fire Protection	182	0.0060
 Total	 <u>30,144</u>	 <u>1.0000</u>

#### FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x</u>	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x</u>	
		0.6250		0.3750	
Residential	0.5229	0.3268	0.5858	0.2196	0.5464
Commercial/Multi-Family	0.2606	0.1629	0.2373	0.0890	0.2519
Industrial	0.1031	0.0644	0.0866	0.0325	0.0969
Other Public Authority	0.0584	0.0365	0.0491	0.0184	0.0549
Wholesale Customers	0.0490	0.0306	0.0412	0.0155	0.0461
Fire Protection	0.0060	0.0038			0.0038
 Total	 <u>1.0000</u>	 <u>0.6250</u>	 <u>1.0000</u>	 <u>0.3750</u>	 <u>1.0000</u>

The derivation of the maximum day extra capacity factors in column 4 and the basis for the column 3 and 5 weightings are presented on the following page.

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.

Customer Classification	Average Daily Consumption, CCF	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, CCF Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	15,760	0.80	12,608	0.5858
Commercial/Multi-Family	7,857	0.65	5,107	0.2373
Industrial	3,107	0.60	1,864	0.0866
Other Public Authority	1,761	0.60	1,057	0.0491
Wholesale Customers	1,477	0.60	886	0.0412
Total	<u>29,962</u>		<u>21,522</u>	<u>1.0000</u>

The weighting of the factors is based on the maximum day ratio of 1.60, based on a review of maximum day ratios experienced during the period 1998 through 2009 (see Schedule D).

	Maximum Day Ratio	Weight
Average Day	1.00	0.6250
Maximum Day Extra Capacity	<u>0.60</u>	<u>0.3750</u>
Total	<u>1.60</u>	<u>1.0000</u>

\* Ratio of maximum day to average day minus 1.0.

# NORTHERN KENTUCKY WATER DISTRICT

## FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

### FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
		0.5364		0.3217		0.1419	
Residential	0.5229	0.2805	0.5858	0.1884			0.4689
Commercial	0.2606	0.1398	0.2373	0.0763			0.2161
Industrial	0.1031	0.0553	0.0866	0.0279			0.0832
Other Public Authority	0.0584	0.0313	0.0491	0.0158			0.0471
Sales for Resale	0.0490	0.0263	0.0412	0.0133			0.0396
Fire Protection	0.0060	0.0032			1.0000	0.1419	0.1451
<b>Total</b>	<b>1.0000</b>	<b>0.5364</b>	<b>1.0000</b>	<b>0.3217</b>	<b>1.0000</b>	<b>0.1419</b>	<b>1.0000</b>

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.60 and the average daily system sendout for 2009 of 27.216 MGD. The system demand for fire protection is 12,000 Gallons per minute for 10 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	27,216,000	0.5364
Maximum Day Extra Capacity	<u>0.60</u>	<u>16,329,600</u>	<u>0.3217</u>
Subtotal	<u>1.60</u>	43,545,600	0.8581
Fire Protection		<u>7,200,000</u>	<u>0.1419</u>
Total		<u>50,745,600</u>	<u>1.0000</u>

## NORTHERN KENTUCKY WATER DISTRICT

### FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

#### FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	CCF	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.3295		0.4613		0.2092	
Residential	656.7	0.5497	0.1812	0.6543	0.3018			0.4830
Commercial/Multi-Family	327.4	0.2741	0.0903	0.2446	0.1128			0.2031
Industrial	129.5	0.1084	0.0357	0.0645	0.0298			0.0655
Other Public Authority	73.4	0.0614	0.0202	0.0366	0.0169			0.0371
Wholesale Customers	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Fire Protection	7.6	0.0064	0.0021			1.0000	0.2092	0.2113
<b>Total</b>	<b>1,194.6</b>	<b>1.0000</b>	<b>0.3295</b>	<b>1.0000</b>	<b>0.4613</b>	<b>1.0000</b>	<b>0.2092</b>	<b>1.0000</b>

The maximum hour extra capacity factors in column 5 are determined on the next page.

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.4 and the average daily system sendout for 2009 of 27.216 MGD. The system demand for fire protection is 12,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	18,900	0.3295
Maximum Hour Extra Capacity	<u>1.40</u>	<u>26,460</u>	<u>0.4613</u>
Subtotal	<u>2.40</u>	45,360	0.7908
Fire Protection		<u>12,000</u>	<u>0.2092</u>
Total		<u>57,360</u>	<u>1.0000</u>

The maximum hour extra capacity factors in column 5 of the previous page are determined as follows:

Customer Classification	Average Hourly Consumption CCF	Maximum Hour Extra Capacity		
		Factor*	CCF Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	656.7	2.0	1,313.4	0.6543
Commercial/Multi-Family	327.4	1.5	491.1	0.2446
Industrial	129.5	1.0	129.5	0.0645
Other Public Authority	73.4	1.0	73.4	0.0366
Wholesale Customers	<u>0.0</u>	1.0	<u>0.0</u>	<u>0.0000</u>
Total	<u>1,187.0</u>		<u>2,007.4</u>	<u>1.0000</u>

\* Ratio of Maximum Hour To Average Hour Minus 1.0.

## NORTHERN KENTUCKY WATER DISTRICT

### FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

#### FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	CCF	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.3015	(5)	(6)=(5) X 0.4222	(7)	(8)=(7) X 0.2763	(9)=(4)+(6)+(8)
Residential	656.7	0.5228	0.1576	0.6348	0.2681			0.4257
Commercial/Multi-Family	327.4	0.2606	0.0786	0.2374	0.1002			0.1788
Industrial	129.5	0.1031	0.0311	0.0626	0.0264			0.0575
Other Public Authority	73.4	0.0584	0.0176	0.0355	0.0150			0.0326
Wholesale Customers	61.5	0.0490	0.0148	0.0297	0.0125			0.0273
Fire Protection	7.6	0.0061	0.0018			1.0000	0.2763	0.2781
<b>Total</b>	<b>1,256.1</b>	<b>1.0000</b>	<b>0.3015</b>	<b>1.0000</b>	<b>0.4222</b>	<b>1.0000</b>	<b>0.2763</b>	<b>1.0000</b>

The weighting of the factors is based on the ratio of the capacity required for a 3 hour demand of fire flow, as related to total storage capacity. The calculation is shown on the following page.

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{12,000 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hrs.}}{26,054,000 \text{ Gallons}} = 0.2763$$

$$\text{General Service Weight} = 1.0000 - 0.2763 = 0.7237$$

The weighting of the average hourly consumption and maximum hour extra demand for general service is based on the maximum hour ratio, as follows:

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	41.67	0.3015
Extra Capacity Maximum Hour	<u>1.40</u>	<u>58.33</u>	<u>0.4222</u>
Total	<u><u>2.40</u></u>	<u><u>100.00</u></u>	<u><u>0.7237</u></u>

Customer Classification	Average Hourly Consumption CCF (2)	Maximum Hour Extra Capacity		
		Factor* (3)	CCF Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	656.7	2.0	1,313.4	0.6348
Commercial/Multi-Family	327.4	1.5	491.1	0.2374
Industrial	129.5	1.0	129.5	0.0626
Other Public Authority	73.4	1.0	73.4	0.0355
Wholesale Customers	<u>61.5</u>	1.0	<u>61.5</u>	<u>0.0297</u>
Total	<u><u>1,248.5</u></u>		<u><u>2,068.9</u></u>	<u><u>1.0000</u></u>

\* Ratio of Maximum Hour To Average Hour Minus 1.0.



NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption w/ Fire		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor (3)=(2)X	Allocation Factor 4	Weighted Factor (5)=(4)X	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)=(3)+(5)
		0.2451		0.7549	
Residential	0.4689	0.1149	0.4830	0.3647	0.4796
Commercial/Multi-Family	0.2161	0.0530	0.2031	0.1533	0.2063
Industrial	0.0832	0.0204	0.0655	0.0494	0.0698
Other Public Authority	0.0471	0.0115	0.0371	0.0280	0.0395
Wholesale Customers	0.0396	0.0097	0.0000	0.0000	0.0097
Fire Protection	0.1451	0.0356	0.2113	0.1595	0.1951
<b>Total</b>	<b>1.0000</b>	<b>0.2451</b>	<b>1.0000</b>	<b>0.7549</b>	<b>1.0000</b>

The weighting of the factors is based on the total footage of mains, designated as either transmission mains or distribution mains, as follows:

	Total Footage of Mains	Weight
Mains 10" and Larger	1,614,189	0.2451
Mains Smaller than 10"	4,971,339	0.7549
<b>Total</b>	<b>6,585,528</b>	<b>1.0000</b>

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 7. ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

<u>Customer Classification</u> (1)	<u>Allocation Factor</u> (3)
Fire Protection	1.0000
Total	<u>1.0000</u>

FACTOR 8. ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on the following page and summarized below.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	79,441	0.7768
Commercial/Multi-Family	18,268	0.1786
Industrial	1,407	0.0138
Other Public Authority	3,069	0.0300
Wholesale Customers	86	0.0008
Total	<u>102,271</u>	<u>1.0000</u>

NORTHERN KENTUCKY WATER DISTRICT

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial/Multi-Family		Industrial		Other Public Authority		Wholesale Customers		Total	
		Number of Meters (3)	Weighting (4)=(2)X(3)	Number of Meters (5)	Weighting (6)=(2)X(5)	Number of Meters (7)	Weighting (8)=(2)X(7)	Number of Meters (9)	Weighting (10)=(2)X(9)	Number of Meters (11)	Weighting (12)=(2)X(11)	Number of Meters (13)	Weighting (14)
5/8	1.0	78,362	78,362	3,708	3,708	16	16	181	181		0	82,267	82,267
3/4	1.1		0		0		0		0		0	0	0
1	1.8	538	968	1,018	1,832	9	16	66	119		0	1,631	2,935
1-1/2	3.7	24	89	728	2,694	13	48	42	155		0	807	2,986
2	4.3	5	22	676	2,907	45	194	148	636		0	874	3,759
3	10.6		0	98	1,039	16	170	57	604		0	171	1,813
4	14.9		0	72	1,073	13	194	35	522	2	30	122	1,819
6	27.9		0	87	2,427	9	251	14	391	2	56	112	3,125
8	57.5		0	44	2,530	5	288	5	288		0	54	3,106
10	57.5		0	1	58	4	230	3	173			8	461
Total		<u>78,929</u>	<u>79,441</u>	<u>6,432</u>	<u>18,268</u>	<u>130</u>	<u>1,407</u>	<u>551</u>	<u>3,069</u>	<u>4</u>	<u>86</u>	<u>86,046</u>	<u>102,271</u>

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	79,142	0.8383
Commercial/Multi-Family	12,770	0.1353
Industrial	634	0.0067
Other Public Authority	1,831	0.0194
Wholesale Customers	<u>28</u>	<u>0.0003</u>
Total	<u><u>94,405</u></u>	<u><u>1.0000</u></u>

NORTHERN KENTUCKY WATER DISTRICT

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial/Multi-Family		Industrial		Other Public Authority		Wholesale Customers		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(15)	(16)
3/4	1.00	78,362	78,362	3,708	3,708	16	16	181	181	0	0	82,267	82,267
1	1.25	538	670	1,018	1,268	9	11	66	82	0	0	1,631	2,031
1-1/2	3.62	24	87	728	2,639	13	47	42	152	0	0	807	2,925
2	4.51	5	23	676	3,047	45	203	148	667	0	0	874	3,940
3	5.54	0	0	98	543	16	89	57	316	0	0	171	948
4	6.57	0	0	72	473	13	85	35	230	2	13	122	801
6	7.51	0	0	87	654	9	68	14	105	2	15	112	842
8	9.58	0	0	44	421	5	48	5	48	0	0	54	517
10	16.72	0	0	1	17	4	67	3	50	0	0	8	134
Total		<u>78,929</u>	<u>79,142</u>	<u>6,432</u>	<u>12,770</u>	<u>130</u>	<u>634</u>	<u>551</u>	<u>1,831</u>	<u>4</u>	<u>28</u>	<u>86,046</u>	<u>94,405</u>

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 10. NOT USED IN THE ALLOCATION.

FACTOR 11. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE SUPERVISION AND ENGINEERING, STRUCTURES AND IMPROVEMENTS, AND OTHER EXPENSES.

Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 1,800,231	0.5190
Commercial/Multi-Family	625,726	0.1805
Industrial	185,085	0.0534
Other Public Authority	114,953	0.0332
Wholesale Customers	32,492	0.0094
Fire Protection	708,957	0.2045
Total	<u>\$3,467,445</u>	<u>1.0000</u>

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 12. ALLOCATION OF BILLING AND COLLECTING COSTS AND METER READING

Factors are based on the total number of customers.

<u>Customer Classification</u> (1)	<u>Total Customers</u> (2)	<u>Allocation Factor</u> (3)
Residential	78,929	0.91729
Commercial/Multi-Family	6,432	0.07475
Industrial	130	0.00151
Other Public Authority	551	0.00640
Wholesale Customers	4	0.00005
Fire Protection	<u>0</u>	<u>0.00000</u>
 Total	 <u><u>86,046</u></u>	 <u><u>1.0000</u></u>

FACTOR 13. NOT USED IN THE ALLOCATION

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 14. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.

<u>Customer Classification</u> (1)	<u>Operation &amp; Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$6,853,255	0.5916
Commercial/Multi-Family	2,212,561	0.1910
Industrial	678,250	0.0585
Other Public Authority	425,121	0.0367
Wholesale Customers	214,943	0.0186
Fire Protection	<u>1,200,415</u>	<u>0.1036</u>
Total	<u>\$11,584,545</u>	<u>1.0000</u>

FACTOR 15. NOT USED IN THE ALLOCATION



NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 16. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$5,035,244	0.5946
Commercial/Multi-Family	1,661,814	0.1962
Industrial	510,067	0.0602
Other Public Authority	322,135	0.0380
Wholesale Customers	162,251	0.0192
Fire Protection	776,994	0.0918
<b>Total</b>	<b>\$8,468,504</b>	<b>1.0000</b>

FACTOR 17. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS,  
MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$121,399,629	0.5178
Commercial/Multi-Family	49,242,043	0.2100
Industrial	16,922,798	0.0722
Other Public Authority	9,978,129	0.0426
Wholesale Customers	5,825,156	0.0248
Fire Protection	31,082,822	0.1326
<b>Total</b>	<b>\$234,450,576</b>	<b>1.0000</b>

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 18. ALLOCATION OF DEBT SERVICE AND ACQUISITION ADJUSTMENT

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$133,357,371	0.5287
Commercial/Multi-Family	53,421,826	0.2118
Industrial	18,301,543	0.0726
Other Public Authority	10,952,474	0.0434
Wholesale Customers	7,129,269	0.0283
Fire Protection	29,047,053	0.1152
Total	<u>\$252,209,536</u>	<u>1.0000</u>

FACTOR 19. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$29,594,028	0.5574
Commercial/Multi-Family	10,954,994	0.2063
Industrial	3,657,496	0.0689
Other Public Authority	2,210,873	0.0416
Wholesale Customers	1,374,755	0.0259
Fire Protection	5,301,743	0.0999
Total	<u>\$53,093,889</u>	<u>1.0000</u>

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account No	Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Wholesale Customers	Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>RATE BASE</b>									
301 0	Organization	17	\$ 3,323	\$ 1,721	\$ 698	\$ 240	\$ 142	\$ 82	\$ 441
303 1	Land - Intake	2	29,200	15,955	7,355	2,829	1,603	1,346	111
303.2	Land - Treatment Plant	2	365,166	199,526	91,985	35,385	20,048	16,834	1,388
303 3	Land - Pump Station and Transmission	3	190,530	89,340	41,174	15,852	8,974	7,545	27,646
303.4	Land - CC	2	2,596,225	1,418,577	653,989	251,574	142,533	119,686	9,866
304.1	Power and Pumping Structures - Intake	2	12,353,321	6,749,855	3,111,802	1,197,037	678,197	569,488	46,943
304.2	Water Treatment Plant	2	31,255,874	17,078,209	7,873,355	3,028,694	1,715,947	1,440,896	118,772
304.3	Pumping Structures	3	5,017,888	2,352,888	1,084,366	417,488	236,343	198,708	728,096
304.4	Office Buildings	2	8,688,923	4,747,628	2,188,740	841,957	477,022	400,559	33,018
304.5	Other Structures	6	25,914	12,428	5,346	1,809	1,024	251	5,056
304.6	Structures - Water Treatment	6	4,081,594	1,957,533	842,033	284,895	161,223	39,591	796,319
306 0	Lake, River and Other Intakes	2	594,025	324,575	149,635	57,561	32,612	27,385	2,257
309 0	Supply Mains	2	2,335,616	1,276,180	588,342	226,321	128,225	107,672	8,875
310 3	Power Generation Equipment	3	1,387,331	650,520	299,802	115,426	65,343	54,938	201,302
311.1	Pumping Equipment	3	2,518,915	1,181,119	544,338	209,574	118,641	99,749	365,495
311.2	Pumping Equipment	3	307,663	144,263	66,486	25,598	14,491	12,183	44,642
311 3	Pumping Equipment	3	2,356,264	1,104,852	509,189	196,041	110,980	93,308	341,894
320 1	Purification System	2	7,362,920	4,023,099	1,854,720	713,467	404,224	339,431	27,979
320.2	Purification System - Equipment	2	37,073	20,257	9,339	3,592	2,035	1,709	141
330.1	Distribution Reservoirs and Standpipes	5	6,060,940	2,580,142	1,083,696	348,504	197,587	165,464	1,685,548
330.3	Distribution Reservoirs and Standpipes - Taylor Mill	5	52,112	22,184	9,318	2,996	1,699	1,423	14,492
331.1	Mains and Accessories - 10" and larger	3	48,581,515	22,779,872	10,498,465	4,041,982	2,288,189	1,923,828	7,049,178
331.1	Mains and Accessories - Less than 10"	4	60,565,901	29,253,330	12,300,934	3,967,067	2,246,995	0	12,797,575
331.2	Mains and Accessories - 10" and larger	3	2,484,295	1,164,886	536,856	206,693	117,010	98,378	360,471
331.2	Mains and Accessories - Less than 10"	4	3,097,136	1,495,917	629,028	202,862	114,904	0	654,425
331.3	Mains and Accessories - 10" and larger	3	972,831	456,161	210,229	80,940	45,820	38,524	141,158
331.3	Mains and Accessories - Less than 10"	4	1,212,815	585,790	246,323	79,439	44,995	0	256,268
333.1	Services	9	15,233,887	12,770,567	2,061,145	102,067	295,537	4,570	0
333.2	Services - Taylor Mill	9	333,938	279,940	45,182	2,237	6,478	100	0
334 1	Meters	8	6,311,872	4,903,062	1,127,300	87,104	189,356	5,049	0
334.2	Meters	8	2,379	1,848	425	33	71	2	0
335 1	Fire Hydrants	7	4,929,344	0	0	0	0	0	4,929,344
335.3	Fire Hydrants - Taylor Mill	7	130,417	0	0	0	0	0	130,417
339.1	Miscellaneous Equipment	14	760,860	450,125	145,324	44,510	27,924	14,152	78,825
339.2	Miscellaneous Equipment	14	1,285	760	246	75	47	24	133
340 1	Office Furniture and Equipment	14	1,239,689	733,400	236,781	72,522	45,497	23,058	128,432
340.2	Office Furniture and Equipment	14	9,263	5,480	1,769	542	340	172	960
341.1	Transportation Equipment	14	529,746	313,398	101,182	30,990	19,442	9,853	54,882
341.2	Transportation Equipment	14	0	0	0	0	0	0	0

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account No.	Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Wholesale Customers (8)	Fire Protection (9)
342.1	Stores Equipment	14	444	263	85	26	16	8	46
343.1	Tools,Shop and Garage Equipment	14	117,250	69,365	22,395	6,859	4,303	2,181	12,147
344.1	Laboratory Equipment	2	42,514	23,230	10,709	4,120	2,334	1,960	162
345.1	Power Operated Equipment	14	204,360	120,900	39,033	11,955	7,500	3,801	21,172
346.1	Communication Equipment	14	66,884	39,568	12,775	3,913	2,455	1,244	6,929
346.2	Communication Equipment	14	0	0	0	0	0	0	0
347.1	Miscellaneous Equipment	14	4,455	2,636	851	261	163	83	462
	<b>Total Utility Plant in Service</b>		<b>234,453,899</b>	<b>121,401,349</b>	<b>49,242,741</b>	<b>16,923,038</b>	<b>9,978,270</b>	<b>5,825,238</b>	<b>31,083,263</b>
	<b>Construction Work In Progress</b>								
	Mains and Accessories - 10" and larger	3	6,754,778	3,167,316	1,459,708	561,998	318,150	267,489	980,118
	Mains and Accessories - Less than 10"	4	8,242,334	3,981,048	1,674,018	539,873	305,791	0	1,741,605
	Pumping Equipment	3	2,307,423	1,081,951	498,634	191,978	108,680	91,374	334,807
	Water Treatment Plant	2	13,240,809	7,234,778	3,335,360	1,283,034	726,920	610,401	50,315
	Distribution Reservoirs and Standpipes	5	27,319	11,630	4,885	1,571	891	746	7,597
	Meters	8	7,695,585	5,977,930	1,374,431	106,199	230,868	6,156	0
	General	14	111,525	65,978	21,301	6,524	4,093	2,074	11,554
	<b>Total Construction Work in Progress</b>		<b>38,379,774</b>	<b>21,520,630</b>	<b>8,368,337</b>	<b>2,691,177</b>	<b>1,695,392</b>	<b>978,241</b>	<b>3,125,997</b>
	<b>Contributions in Aid of Construction</b>	4	<b>(33,948,961)</b>	<b>(16,397,348)</b>	<b>(6,895,034)</b>	<b>(2,223,657)</b>	<b>(1,259,506)</b>	<b>0</b>	<b>(7,173,415)</b>
	<b>Other Rate Base Items</b>								
	Add:								
	Other Utility Plant Acquisitions/Adjustments	17	3,464,111	1,793,717	727,463	250,109	147,571	85,910	459,341
	Materials and Supplies	14	1,251,889	740,617	239,111	73,235	45,944	23,285	129,696
	Prepayments	14	316,138	187,027	60,382	18,494	11,602	5,880	32,752
	Prepayments - Tank Cleaning/Painting	5	2,002,184	852,330	357,991	115,126	65,271	54,660	556,807
	Unamortized Debt Discount and Expense	17	3,356,586	1,738,040	704,883	242,346	142,991	83,243	445,083
	Deferred Credits	17	2,887,791	1,495,298	606,436	208,499	123,020	71,617	382,921
	Regulatory Deferrals	19	46,124	25,710	9,515	3,178	1,919	1,195	4,608
	<b>Total Other Rate Base Elements</b>		<b>13,324,824</b>	<b>6,832,739</b>	<b>2,705,782</b>	<b>910,986</b>	<b>538,318</b>	<b>325,790</b>	<b>2,011,208</b>
	<b>Total Original Cost Measure of Value</b>		<b>\$ 252,209,536</b>	<b>\$ 133,357,371</b>	<b>\$ 53,421,826</b>	<b>\$ 18,301,543</b>	<b>\$ 10,952,474</b>	<b>\$ 7,129,269</b>	<b>\$29,047,053</b>

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 20. REALLOCATION OF FIRE PROTECTION

Factors are based on the relative cost of meters by size and customer classification.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	79,441	0.7774
Commercial/Multi-Family	18,268	0.1788
Industrial	1,407	0.0138
Other Public Authority	3,069	0.0300
Wholesale Customers	<u>0</u>	0.0000
Total	<u><u>102,185</u></u>	<u><u>1.0000</u></u>

## NORTHERN KENTUCKY WATER DISTRICT

SUMMARY OF AVERAGE DAILY SEND OUT AND MAXIMUM DAILY USAGE  
FOR THE YEARS 1998-2009

Year	Average Daily Send out (MGD)	Maximum Daily Use		
		MGD	Ratio to Average	Highest Use Day
(1)	(2)	(3)	(4)	(5)
1998	32.1	46.6	1.45	9/13/1998
1999	34.7	51.2	1.48	7/26/1999
2000	33.0	48.5	1.47	6/13/2000
2001	33.3	47.1	1.41	6/28/2001
2002	36.4	57.3	1.57	9/13/2002
2003	26.8	38.4	1.43	8/2/2002
2004	27.9	36.9	1.32	7/6/2004
2005	29.2	44.5	1.52	8/4/2005
2006	27.7	40.3	1.45	8/23/2006
2007	31.1	48.8	1.57	9/3/2007
2008	29.0	42.0	1.45	8/4/2008
2009	27.2	36.2	1.33	9/2/2009

## NORTHERN KENTUCKY WATER DISTRICT

## CALCULATION OF CUSTOMER CHARGE

		<u>Monthly</u>	<u>Quarterly</u>
(1) Cost Related to Meters	\$7,421,351		
(2) Meter Equivalentents X 12	1,227,252		
(3) Cost per Bill - Meter related		\$ 6.05	18.15
(4) Cost Related to Services	\$3,165,659		
(5) Service Equivalentents X 12	1,132,860		
(6) Cost per Bill - Services related		\$ 2.79	8.37
(7) Cost Related to Billing and Collecting	\$3,017,918		
(8) Number of Bills	366,212		
(9) Cost per Bill - Billing and Collecting		<u>\$ 8.24</u>	<u>8.24</u>
(10) Total Customer Charge (3)+(6)+(9)		\$ 17.08	\$ 34.76

PART III. PROPOSED CUSTOMER RATES



## NORTHERN KENTUCKY WATER DISTRICT

## COMPARATIVE SCHEDULE OF PRESENT AND PROPOSED RATES - STEP 2

	<u>Present Rates</u>		<u>Proposed Rates</u>		<u>Percentage Increase</u>
<b><u>Monthly</u></b>					
<b><u>Fixed Service Charge</u></b>					
5/8"	\$ 12.54		\$ 13.00		3.67%
3/4"	12.96		13.44		3.70%
1"	14.15		14.67		3.67%
1 1/2"	15.93		16.51		3.64%
2"	20.13		20.87		3.68%
3"	48.61		50.39		3.66%
4"	60.89		63.12		3.66%
6"	90.16		93.47		3.67%
8"	121.75		126.22		3.67%
10" and Larger	161.91		167.85		3.67%
<b><u>Consumption Charge</u></b>					
First 1,500 CF	\$ 3.31 Per 100 CF		\$ 4.03 Per 100 CF		21.75%
Next 163,500 CF	2.88 Per 100 CF		3.27 Per 100 CF		13.54%
Over 165,000 CF	2.55 Per 100 CF		2.60 Per 100 CF		1.96%
<b><u>Quarterly</u></b>					
<b><u>Fixed Service Charge</u></b>					
5/8"	\$ 18.97		\$ 26.00		37.06%
3/4"	19.99		27.40		37.07%
1"	22.98		31.50		37.08%
1 1/2"	27.08		37.12		37.08%
2"	38.07		52.18		37.06%
3"	118.45		162.35		37.06%
4"	148.45		203.46		37.06%
6"	219.44		300.76		37.06%
8"	299.79		410.89		37.06%
10" and Larger	391.47		536.54		37.06%
<b><u>Consumption Charge</u></b>					
First 4,500 CF	\$ 3.31 Per 100 CF		\$ 4.03 Per 100 CF		21.75%
Next 490,500 CF	2.88 Per 100 CF		3.27 Per 100 CF		13.54%
Over 495,000 CF	2.55 Per 100 CF		2.60 Per 100 CF		1.96%
<b><u>Wholesale Customers</u></b>					
Consumption Charge	\$ 2.22 Per 100 CF		\$ 2.34 Per 100 CF		5.41%
<b>Bulk Loading Customers</b>	3.500 per 1000 gallons		5.400 per 1000 gallons		54.29%

NORTHERN KENTUCKY WATER DISTRICT

SUMMARY OF PROFORMA REVENUES UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009  
AND THE CALCULATION OF THE REVENUE INCREASE UNDER STEP 2 RATES

Customer Classification (1)	Pro Forma Revenues, Present Rates (2)	Bill Analysis Revenues, Present Rates (3)	Adjustment Factor (4)	Present Rates Volume Normalization Adjustment (5)	Total Present Revenue (6)	Bill Analysis Revenues, Step 2 Rates (7)	Step 2 Rates Volume Normalization Adjustment (8)	Total Propose Rates Revenue, Bill Analysis (9)	Pro Forma Revenues, Step 2 Rates (10)=(9)X(4)
<b>METERED SALES</b>									
Residential	\$23,716,320	\$24,115,478	0.98344802	1,002,689	24,719,009	\$30,124,008	\$1,241,343	\$31,365,351	\$30,846,193
Commercial	6,002,934	6,005,967	0.99949505	-	6,002,934	6,986,921		6,986,921	6,983,393
Multi-Family	3,329,101	3,248,995	1.02465550	-	3,329,101	3,809,113		3,809,113	3,903,028
Industrial	3,160,060	3,127,568	1.01038877	-	3,160,060	3,390,994		3,390,994	3,426,222
Municipal	1,948,183	1,929,471	1.00969811	-	1,948,183	2,170,165		2,170,165	2,191,212
Wholesale	1,200,418	1,200,418	1.00000000	-	1,200,418	1,265,110		1,265,110	1,265,110
								0	
Total Sales of Water	\$39,357,016	\$39,627,897		\$1,002,689	\$40,359,705	\$47,746,311	\$1,241,343	\$48,987,655	\$48,615,158
Bulk Water Sales	57,659	57,659			57,659	88,960		88,960	88,960
Other Operating Revenues	4,776,346	4,776,346			4,776,346	4,776,346		4,776,346	4,776,346
Total	\$ 44,191,021	\$ 44,461,903		\$ 1,002,689	\$ 45,193,710	\$ 52,611,617	\$ 1,241,343	\$ 53,852,961	\$ 53,480,464

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2009

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Residential - Quarterly</u>						
Customer Charge						
5/8	303,234	0	\$ 18.97	5,752,349	26.00	7,884,084
1	1,971	0	22.98	45,294	31.50	62,087
1 1/2	87	0	27.08	2,356	37.12	3,229
2	20	0	38.07	761	52.18	1,044
Subtotal	<u>305,312</u>	<u>0</u>		<u>5,800,760</u>		<u>7,950,444</u>
First 45	0	5,046,372	3.31	16,703,491	4.03	20,336,879
Next 4,905	0	218,790	2.88	630,115	3.27	715,443
Over 4,950	0	0	2.55	0	2.60	0
Subtotal	<u>0</u>	<u>5,265,162</u>		<u>17,333,607</u>		<u>21,052,322</u>
Total	305,312	5,265,162		23,134,367		29,002,766
<u>Residential - Monthly</u>						
Customer Charge						
5/8	30,641	0	12.54	384,238	13.00	398,333
1	537	0	14.15	7,599	14.67	7,878
1 1/2	31	0	15.93	494	16.51	512
Subtotal	<u>31,209</u>	<u>0</u>		<u>392,331</u>		<u>406,723</u>
First 15	0	169,289	3.31	560,347	4.03	682,235
Next 1,635	0	9,873	2.88	28,434	3.27	32,285
Over 1,650	0	0	2.55	0	2.60	0
Subtotal	<u>0</u>	<u>179,162</u>		<u>588,781</u>		<u>714,519</u>
Total	31,209	179,162		981,112		1,121,242
Total Residential	336,521	5,444,324		24,115,478		30,124,008

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2009

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Commercial - Quarterly</u>						
Customer Charge						
5/8	11,580	0	18.97	219,673	26.00	301,080
1	2,752	0	22.98	63,241	31.50	86,688
1 1/2	1,402	0	27.08	37,966	37.12	52,042
2	1,969	0	38.07	74,960	52.18	102,742
3	305	0	118.45	36,127	162.35	49,517
4	180	0	148.45	26,721	203.46	36,623
6	120	0	219.44	26,333	300.76	36,091
8	116	0	299.79	34,776	410.89	47,663
10	3	0	391.47	1,174	536.54	1,610
Subtotal	18,427	0		520,971		714,056
First 45	0	391,537	3.310	1,295,987	4.030	1,577,894
Next 4,905	0	1,194,170	2.880	3,439,210	3.270	3,904,936
Over 4,950	0	206,230	2.550	525,887	2.600	536,198
Subtotal	0	1,791,937		5,261,084		6,019,028
Total	18,427	1,791,937		5,782,055		6,733,084
<u>Commercial - Monthly</u>						
Customer Charge						
5/8	611	0	12.54	7,662	13.00	7,943
1	73	0	14.15	1,033	14.67	1,071
1 1/2	24	0	15.93	382	16.51	396
2	87	0	20.13	1,751	20.87	1,816
3	58	0	48.61	2,819	50.39	2,923
4	112	0	60.89	6,820	63.12	7,069
6	22	0	90.16	1,984	93.47	2,056
10	1	0	161.91	162	167.85	168
Subtotal	988	0		22,613		23,442
First 15	0	6,756	3.310	22,362	4.0300	27,227
Next 1,635	0	62,131	2.880	178,937	3.2700	203,168
Over 1,650	0	0	2.550	0	2.6000	0
Subtotal	0	68,887		201,299		230,395
Total	988	68,887		223,912		253,837
Total Commercial	19,415	1,860,824		6,005,967		6,986,921

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2009

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Multi-Family - Quarterly</u>						
Customer Charge						
5/8	3,036	0	18.97	57,593	26.00	78,936
1	1,294	0	22.98	29,736	31.50	40,761
1 1/2	1,411	0	27.08	38,210	37.12	52,376
2	673	0	38.07	25,621	52.18	35,117
3	61	0	118.45	7,225	162.35	9,903
4	72	0	148.45	10,688	203.46	14,649
6	211	0	219.44	46,302	300.76	63,460
8	61	0	299.79	18,287	410.89	25,064
Subtotal	6,819	0		233,662		320,266
First 45	0	243,881	3.3100	807,246	4.0300	982,840
Next 4,905	0	695,077	2.8800	2,001,822	3.2700	2,272,902
Over 4,950	0	6,455	2.5500	16,460	2.6000	16,783
Subtotal	0	945,413		2,825,528		3,272,525
Total	6,819	945,413		3,059,190		3,592,791
<u>Multi-Family - Monthly</u>						
Customer Charge						
5/8	38	0	\$ 12.54	477	13.00	494
1 1/2	270	0	15.93	4,301	16.51	4,458
2	96	0	20.13	1,932	20.87	2,004
3	24	0	48.61	1,167	50.39	1,209
6	22	0	90.16	1,984	93.47	2,056
Subtotal	450	0		9,861		10,221
First 15	0	6,586	3.3100	21,800	4.0300	26,542
Next 1,635	0	54,911	2.8800	158,144	3.2700	179,559
Over 1,650	0	0	2.5500	0	2.6000	0
Subtotal	0	61,497		179,944		206,101
Total	450	61,497		189,805		216,322
Total Multi-Family	7,269	1,006,910		3,248,995		3,809,113
Total Commercial/Multi-Family	26,684	2,867,734		9,254,962		10,796,034

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2009

<u>Rate Block</u> <u>CCF</u> <u>(1)</u>	<u>Number</u> <u>Of Bills</u> <u>(2)</u>	<u>Total CCF</u> <u>Consumption</u> <u>(3)</u>	<u>Present</u> <u>Rate</u> <u>(4)</u>	<u>Revenue</u> <u>(5)</u>	<u>Proposed</u> <u>Rate</u> <u>(6)</u>	<u>Proposed</u> <u>Revenue</u> <u>(7)</u>
<u>Industrial - Quarterly</u>						
Customer Charge						
5/8	63	0	18.97	1,195	26.00	1,638
1	35	0	22.98	804	31.50	1,103
1 1/2	50	0	27.08	1,354	37.12	1,856
2	178	0	38.07	6,776	52.18	9,288
3	62	0	118.45	7,344	162.35	10,066
4	53	0	148.45	7,868	203.46	10,783
6	29	0	219.44	6,364	300.76	8,722
8	21	0	299.79	6,296	410.89	8,629
Subtotal	491	0		38,001		52,085
First 45	0	16,645	3.3100	55,095	4.0300	67,079
Next 4,905	0	447,911	2.8800	1,289,984	3.2700	1,464,669
Over 4,950	0	409,466	2.5500	1,044,138	2.6000	1,064,612
Subtotal	0	874,022		2,389,217		2,596,360
Total	491	874,022		2,427,218		2,648,445
<u>Industrial - Monthly</u>						
Customer Charge						
4	1	0	60.89	61	63.12	63
6	24	0	90.16	2,164	93.47	2,243
10	44	0	161.91	7,124	167.85	7,385
Subtotal	69	0		9,349		9,691
First 15	0	1,035	3.3100	3,426	4.0300	4,171
Next 1,635	0	82,844	2.8800	238,591	3.2700	270,900
Over 1,650	0	176,072	2.5500	448,984	2.6000	457,787
Subtotal	0	259,951		691,001		732,858
Total	69	259,951		700,350		742,549
Total Industrial	560	1,133,973		3,127,568		3,390,994

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2009

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Public - Quarterly</u>						
Customer Charge						
5/8	717	0	18.97	13,601	26.00	18,642
1	265	0	22.98	6,090	31.50	8,348
1 1/2	163	0	27.08	4,414	37.12	6,051
2	572	0	38.07	21,776	52.18	29,847
3	214	0	118.45	25,348	162.35	34,743
4	109	0	148.45	16,181	203.46	22,177
6	47	0	219.44	10,314	300.76	14,136
8	11	0	299.79	3,298	410.89	4,520
10	4	0	391.47	1,566	536.54	2,146
Subtotal	2,102	0		102,588		140,610
First 45	0	47,037	3.3100	155,692	4.0300	189,559
Next 4,905	0	290,585	2.8800	836,885	3.2700	950,213
Over 4,950	0	20,645	2.5500	52,645	2.6000	53,677
Subtotal	0	358,267		1,045,222		1,193,449
Total	2,102	358,267		1,147,810		1,334,059
<u>Public - Monthly</u>						
Customer Charge						
5/8	24	0	\$ 12.54	301	13.00	312
1 1/2	12	0	15.93	191	16.51	198
2	61	0	20.13	1,228	20.87	1,273
3	44	0	48.61	2,139	50.39	2,217
4	90	0	60.89	5,480	63.12	5,681
6	22	0	90.16	1,984	93.47	2,056
8	22	0	121.75	2,679	126.22	2,777
10	22	0	161.91	3,562	167.85	3,693
Subtotal	297	0		17,564		18,207
First 15	0	3,105	3.3100	10,278	4.0300	12,513
Next 1,635	0	110,294	2.8800	317,647	3.2700	360,661
Over 1,650	0	171,048	2.5500	436,172	2.6000	444,725
Subtotal	0	284,447		764,097		817,899
Total	297	284,447		781,661		836,106
Total Public	2,399	642,714		1,929,471		2,170,165

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2009

Rate Block CCF (1)	Number Of Bills (2)	Total CCF Consumption (3)	Present Rate (4)	Revenue (5)	Proposed Rate (6)	Proposed Revenue (7)
<u>Wholesale - Monthly</u>						
Customer Charge						
4	24	0	60.89	1,461	60.89	1,461
6	24	0	90.16	2,164	90.16	2,164
Subtotal	<u>48</u>	<u>0</u>		<u>3,625</u>		<u>3,625</u>
First Block	0	539,096	2.2200	1,196,793	2.3400	1,261,485
Subtotal	<u>0</u>	<u>539,096</u>		<u>1,196,793</u>		<u>1,261,485</u>
Total Sales for Resale	48	539,096		1,200,418		1,265,110
Total	366,212	10,627,841		39,627,897		47,746,311



## NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ADJUSTMENT  
YEAR ENDED DECEMBER 31, 2009

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Residential - Quarterly</u>						
Customer Charge						
5/8	0	0	\$ 18.97	0	26.00	0
1	0	0	22.98	0	31.50	0
1 1/2	0	0	27.08	0	37.12	0
2	0	0	38.07	0	52.18	0
Subtotal	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>
First 45	0	297,623	3.31	985,131	4.03	1,199,419
Next 4,905	0	0	2.88	0	3.27	0
Over 4,950	0	0	2.55	0	2.60	0
Subtotal	<u>0</u>	<u>297,623</u>		<u>985,131</u>		<u>1,199,419</u>
Total	0	297,623		985,131		1,199,419
<u>Residential - Monthly</u>						
Customer Charge						
5/8	0	0	12.54	0	13.00	0
1	0	0	14.15	0	14.67	0
1 1/2	0	0	15.93	0	16.51	0
Subtotal	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>
First 15	0	10,403	3.31	34,434	4.03	41,924
Next 1,635	0	0	2.88	0	3.27	0
Over 1,650	0	0	2.55	0	2.60	0
Subtotal	<u>0</u>	<u>10,403</u>		<u>34,434</u>		<u>41,924</u>
Total	0	10,403		34,434		41,924
Total Residential	0	308,026		1,019,565		1,241,343
Adjustment Factor (See Schedule G, column 4)				0.983448023		
Total Adjustment				1,002,689		

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Residential/Commercial Quarterly Bills - Step 2

5/8" Meter

Consumption CF	Present Rates Payment	Proposed Rates Payment	Difference	Percentage Difference
-	18.97	26.00	7.03	37.1%
300	28.90	38.09	9.19	31.8%
600	38.83	50.18	11.35	29.2%
800	45.45	58.24	12.79	28.1%
900	48.76	62.27	13.51	27.7%
1,200	58.69	74.36	15.67	26.7%
1,500	68.62	86.45	17.83	26.0%
1,800	78.55	98.54	19.99	25.4%
2,100	88.48	110.63	22.15	25.0%
2,400 *	98.41	122.72	24.31	24.7%
2,700	108.34	134.81	26.47	24.4%
3,000	118.27	146.90	28.63	24.2%
3,300	128.20	158.99	30.79	24.0%
3,600	138.13	171.08	32.95	23.9%
3,900	148.06	183.17	35.11	23.7%
4,200	157.99	195.26	37.27	23.6%
4,500	167.92	207.35	39.43	23.5%
4,800	176.56	217.16	40.60	23.0%
5,100	185.20	226.97	41.77	22.6%
5,400	193.84	236.78	42.94	22.2%
5,700	202.48	246.59	44.11	21.8%
6,000	211.12	256.40	45.28	21.4%
7,500	254.32	305.45	51.13	20.1%

\* Average monthly Residential Bill

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Residential/Commercial Monthly Bills - Step 2  
5/8" Meter

<u>Consumption CF</u>	<u>Present Rates</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
-	12.54	13.00	0.46	3.7%
100	15.85	17.03	1.18	7.4%
200	19.16	21.06	1.90	9.9%
300	22.47	25.09	2.62	11.7%
400	25.78	29.12	3.34	13.0%
500	29.09	33.15	4.06	14.0%
600	32.40	37.18	4.78	14.8%
700	35.71	41.21	5.50	15.4%
800 *	39.02	45.24	6.22	15.9%
900	42.33	49.27	6.94	16.4%
1,000	45.64	53.30	7.66	16.8%
1,100	48.95	57.33	8.38	17.1%
1,200	52.26	61.36	9.10	17.4%
1,300	55.57	65.39	9.82	17.7%
1,400	58.88	69.42	10.54	17.9%
1,500	62.19	73.45	11.26	18.1%
1,600	65.07	76.72	11.65	17.9%
1,700	67.95	79.99	12.04	17.7%
1,800	70.83	83.26	12.43	17.5%
1,900	73.71	86.53	12.82	17.4%
2,000	76.59	89.80	13.21	17.2%
2,500	90.99	106.15	15.16	16.7%

\* Average monthly Residential Bill

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Public Authority Monthly - Step 2  
10" Meter

Consumption CF	Present Rates Payment	Proposed Rates Payment	Difference	Percentage Difference
-	161.91	167.85	5.94	3.7%
1,000	195.01	208.15	13.14	6.7%
2,000	225.96	244.65	18.69	8.3%
3,000	254.76	277.35	22.59	8.9%
4,000	283.56	310.05	26.49	9.3%
5,000	312.36	342.75	30.39	9.7%
6,000	341.16	375.45	34.29	10.1%
7,000	369.96	408.15	38.19	10.3%
8,000	398.76	440.85	42.09	10.6%
9,000	427.56	473.55	45.99	10.8%
10,000	456.36	506.25	49.89	10.9%
50,000	1,608.36	1,814.25	205.89	12.8%
100,000	3,048.36	3,449.25	400.89	13.2%
200,000	5,812.86	6,484.75	671.89	11.6%
500,000	13,462.86	14,284.75	821.89	6.1%
750,000	19,837.86	20,784.75	946.89	4.8%
1,000,000	26,212.86	27,284.75	1,071.89	4.1%
1,100,000	28,762.86	29,884.75	1,121.89	3.9%
1,200,000	31,312.86	32,484.75	1,171.89	3.7%
1,300,000	33,862.87	35,084.76	1,221.90	3.6%
1,400,000	36,412.88	37,684.78	1,271.90	3.5%
1,500,000	38,962.88	40,284.79	1,321.91	3.4%
1,600,000	41,512.89	42,884.81	1,371.92	3.3%
1,700,000	44,062.90	45,484.82	1,421.92	3.2%
1,800,000	46,612.91	48,084.84	1,471.93	3.2%
1,900,000	49,162.91	50,684.85	1,521.94	3.1%
2,000,000	51,712.92	53,284.86	1,571.94	3.0%

## NORTHERN KENTUCKY WATER DISTRICT

## SUMMARY OF PRESENT AND PROPOSED RATES - STEP 1

	<u>Present Rates</u>	<u>Proposed Rates</u>	<u>Percentage Increase</u>
<b><u>Monthly</u></b>			
<b><u>Fixed Service Charge</u></b>			
5/8"	\$ 12.54	\$ 12.77	1.83%
3/4"	12.96	13.20	1.85%
1"	14.15	14.41	1.84%
1 1/2"	15.93	16.22	1.82%
2"	20.13	20.50	1.84%
3"	48.61	49.50	1.83%
4"	60.89	62.01	1.84%
6"	90.16	91.82	1.84%
8"	121.75	123.99	1.84%
10" and Larger	161.91	164.88	1.83%
<b><u>Consumption Charge</u></b>			
First 1,500 CF	\$ 3.31 Per 100 CF	\$ 3.67 Per 100 CF	10.88%
Next 163,500 CF	2.88 Per 100 CF	3.08 Per 100 CF	6.94%
Over 165,000 CF	2.55 Per 100 CF	2.58 Per 100 CF	1.18%
<b><u>Quarterly</u></b>			
<b><u>Fixed Service Charge</u></b>			
5/8"	\$ 18.97	\$ 22.49	18.56%
3/4"	19.99	23.70	18.56%
1"	22.98	27.24	18.54%
1 1/2"	27.08	32.10	18.54%
2"	38.07	45.13	18.54%
3"	118.45	140.40	18.53%
4"	148.45	175.96	18.53%
6"	219.44	260.10	18.53%
8"	299.79	355.34	18.53%
10" and Larger	391.47	464.01	18.53%
<b><u>Consumption Charge</u></b>			
First 4,500 CF	\$ 3.31 Per 100 CF	\$ 3.67 Per 100 CF	10.88%
Next 490,500 CF	2.88 Per 100 CF	3.08 Per 100 CF	6.94%
Over 495,000 CF	2.55 Per 100 CF	2.58 Per 100 CF	1.18%
<b><u>Wholesale Customers</u></b>			
Consumption Charge	\$ 2.22 Per 100 CF	2.28 Per 100 CF	2.70%
<b>Bulk Loading Customers</b>	3.500 per 1000 gallons	4.900 per 1000 gallons	40.00%

NORTHERN KENTUCKY WATER DISTRICT

SUMMARY OF PROFORMA REVENUES UNDER SETTLEMENT RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009  
AND THE CALCULATION OF THE REVENUE INCREASE UNDER STEP 1 RATES

Customer Classification (1)	Pro Forma Revenues, Present Rates (2)	Bill Analysis Revenues, Present Rates (3)	Adjustment Factor (4)	Present Rates Volume Normalization Adjustment (5)	Total Present Revenue (6)	Bill Analysis Revenues, Step 1 Rates (7)	Step 1 Rates Volume Normalization Adjustment (8)	Total Propose Rates Revenue, Bill Analysis (9)	Pro Forma Revenues, Proposed Rates (10)=(9)X(4)
<b>METERED SALES</b>									
Residential	\$23,716,320	\$24,115,478	0.98344802	1,002,689	24,719,009	\$27,122,402	\$1,134,199	\$28,256,602	\$27,788,899
Commercial	6,002,934	6,005,967	0.99949505	-	6,002,934	6,503,826		6,503,826	6,500,542
Multi-Family	3,329,101	3,248,995	1.02465550	-	3,329,101	3,532,855		3,532,855	3,619,959
Industrial	3,160,060	3,127,568	1.01038877	-	3,160,060	3,264,864		3,264,864	3,298,782
Municipal	1,948,183	1,929,471	1.00969811	-	1,948,183	2,052,788		2,052,788	2,072,697
Wholesale	1,200,418	1,200,418	1.00000000	-	1,200,418	1,232,831		1,232,831	1,232,831
								0	
<b>Total Sales of Water</b>	<b>\$39,357,016</b>	<b>\$39,627,897</b>		<b>\$1,002,689</b>	<b>\$40,359,705</b>	<b>\$43,709,567</b>	<b>\$1,134,199</b>	<b>\$44,843,766</b>	<b>\$44,513,710</b>
Bulk Water Sales	57,659	57,659			57,659	57,659		57,659	57,659
Other Operating Revenues	4,776,346	4,776,346			4,776,346	4,776,346		4,776,346	4,776,346
<b>Total</b>	<b>\$ 44,191,021</b>	<b>\$ 44,461,903</b>		<b>\$ 1,002,689</b>	<b>\$ 45,193,710</b>	<b>\$ 48,543,572</b>	<b>\$ 1,134,199</b>	<b>\$ 49,677,771</b>	<b>\$ 49,347,715</b>

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2009

<u>Rate Block CCF</u>	<u>Number Of Bills</u>	<u>Total CCF Consumption</u>	<u>Present Rate</u>	<u>Revenue</u>	<u>Proposed Rate</u>	<u>Proposed Revenue</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Residential - Quarterly</u>						
Customer Charge						
5/8	303,234	0	\$ 18.97	5,752,349	22.49	6,819,733
1	1,971	0	22.98	45,294	27.24	53,690
1 1/2	87	0	27.08	2,356	32.10	2,793
2	20	0	38.07	761	45.13	903
Subtotal	<u>305,312</u>	<u>0</u>		<u>5,800,760</u>		<u>6,877,118</u>
First 45	0	5,046,372	3.31	16,703,491	3.67	18,520,185
Next 4,905	0	218,790	2.88	630,115	3.08	673,873
Over 4,950	0	0	2.55	0	2.58	0
Subtotal	<u>0</u>	<u>5,265,162</u>		<u>17,333,607</u>		<u>19,194,058</u>
Total	305,312	5,265,162		23,134,367		26,071,176
<u>Residential - Monthly</u>						
Customer Charge						
5/8	30,641	0	12.54	384,238	12.77	391,286
1	537	0	14.15	7,599	14.41	7,738
1 1/2	31	0	15.93	494	16.22	503
Subtotal	<u>31,209</u>	<u>0</u>		<u>392,331</u>		<u>399,527</u>
First 15	0	169,289	3.31	560,347	3.67	621,291
Next 1,635	0	9,873	2.88	28,434	3.08	30,409
Over 1,650	0	0	2.55	0	2.58	0
Subtotal	<u>0</u>	<u>179,162</u>		<u>588,781</u>		<u>651,699</u>
Total	31,209	179,162		981,112		1,051,226
Total Residential	336,521	5,444,324		24,115,478		27,122,402

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2009

<u>Rate Block</u> <u>CCF</u> (1)	<u>Number</u> <u>Of Bills</u> (2)	<u>Total CCF</u> <u>Consumption</u> (3)	<u>Present</u> <u>Rate</u> (4)	<u>Revenue</u> (5)	<u>Proposed</u> <u>Rate</u> (6)	<u>Proposed</u> <u>Revenue</u> (7)
<u>Commercial - Quarterly</u>						
Customer Charge						
5/8	11,580	0	18.97	219,673	22.49	260,434
1	2,752	0	22.98	63,241	27.24	74,964
1 1/2	1,402	0	27.08	37,966	32.10	45,004
2	1,969	0	38.07	74,960	45.13	88,861
3	305	0	118.45	36,127	140.40	42,822
4	180	0	148.45	26,721	175.96	31,673
6	120	0	219.44	26,333	260.10	31,212
8	116	0	299.79	34,776	355.34	41,219
10	3	0	391.47	1,174	464.01	1,392
Subtotal	18,427	0		520,971		617,582
First 45	0	391,537	3.310	1,295,987	3.670	1,436,941
Next 4,905	0	1,194,170	2.880	3,439,210	3.080	3,678,044
Over 4,950	0	206,230	2.550	525,887	2.580	532,073
Subtotal	0	1,791,937		5,261,084		5,647,058
Total	18,427	1,791,937		5,782,055		6,264,640
<u>Commercial - Monthly</u>						
Customer Charge						
5/8	611	0	12.54	7,662	12.77	7,802
1	73	0	14.15	1,033	14.41	1,052
1 1/2	24	0	15.93	382	16.22	389
2	87	0	20.13	1,751	20.50	1,784
3	58	0	48.61	2,819	49.50	2,871
4	112	0	60.89	6,820	62.01	6,945
6	22	0	90.16	1,984	91.82	2,020
10	1	0	161.91	162	164.88	165
Subtotal	988	0		22,613		23,028
First 15	0	6,756	3.310	22,362	3.6700	24,795
Next 1,635	0	62,131	2.880	178,937	3.0800	191,363
Over 1,650	0	0	2.550	0	2.5800	0
Subtotal	0	68,887		201,299		216,158
Total	988	68,887		223,912		239,186
Total Commercial	19,415	1,860,824		6,005,967		6,503,826



NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2009

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Multi-Family - Quarterly</u>						
Customer Charge						
5/8	3,036	0	18.97	57,593	22.49	68,280
1	1,294	0	22.98	29,736	27.24	35,249
1 1/2	1,411	0	27.08	38,210	32.10	45,293
2	673	0	38.07	25,621	45.13	30,372
3	61	0	118.45	7,225	140.40	8,564
4	72	0	148.45	10,688	175.96	12,669
6	211	0	219.44	46,302	260.10	54,881
8	61	0	299.79	18,287	355.34	21,676
Subtotal	6,819	0		233,662		276,984
First 45	0	243,881	3.3100	807,246	3.6700	895,043
Next 4,905	0	695,077	2.8800	2,001,822	3.0800	2,140,837
Over 4,950	0	6,455	2.5500	16,460	2.5800	16,654
Subtotal	0	945,413		2,825,528		3,052,534
Total	6,819	945,413		3,059,190		3,329,518
<u>Multi-Family - Monthly</u>						
Customer Charge						
5/8	38	0	\$ 12.54	477	12.77	485
1 1/2	270	0	15.93	4,301	16.22	4,379
2	96	0	20.13	1,932	20.50	1,968
3	24	0	48.61	1,167	49.50	1,188
6	22	0	90.16	1,984	91.82	2,020
Subtotal	450	0		9,861		10,040
First 15	0	6,586	3.3100	21,800	3.6700	24,171
Next 1,635	0	54,911	2.8800	158,144	3.0800	169,126
Over 1,650	0	0	2.5500	0	2.5800	0
Subtotal	0	61,497		179,944		193,297
Total	450	61,497		189,805		203,337
Total Multi-Family	7,269	1,006,910		3,248,995		3,532,855
Total Commercial/Multi-Family	26,684	2,867,734		9,254,962		10,036,681

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2009

<u>Rate Block</u> <u>CCF</u> <u>(1)</u>	<u>Number</u> <u>Of Bills</u> <u>(2)</u>	<u>Total CCF</u> <u>Consumption</u> <u>(3)</u>	<u>Present</u> <u>Rate</u> <u>(4)</u>	<u>Revenue</u> <u>(5)</u>	<u>Proposed</u> <u>Rate</u> <u>(6)</u>	<u>Proposed</u> <u>Revenue</u> <u>(7)</u>
<u>Industrial - Quarterly</u>						
Customer Charge						
5/8	63	0	18.97	1,195	22.49	1,417
1	35	0	22.98	804	27.24	953
1 1/2	50	0	27.08	1,354	32.10	1,605
2	178	0	38.07	6,776	45.13	8,033
3	62	0	118.45	7,344	140.40	8,705
4	53	0	148.45	7,868	175.96	9,326
6	29	0	219.44	6,364	260.10	7,543
8	21	0	299.79	6,296	355.34	7,462
Subtotal	491	0		38,001		45,044
First 45	0	16,645	3.3100	55,095	3.6700	61,087
Next 4,905	0	447,911	2.8800	1,289,984	3.0800	1,379,566
Over 4,950	0	409,466	2.5500	1,044,138	2.5800	1,056,422
Subtotal	0	874,022		2,389,217		2,497,075
Total	491	874,022		2,427,218		2,542,119
<u>Industrial - Monthly</u>						
Customer Charge						
4	1	0	60.89	61	62.01	62
6	24	0	90.16	2,164	91.82	2,204
10	44	0	161.91	7,124	164.88	7,255
Subtotal	69	0		9,349		9,521
First 15	0	1,035	3.3100	3,426	3.6700	3,798
Next 1,635	0	82,844	2.8800	238,591	3.0800	255,160
Over 1,650	0	176,072	2.5500	448,984	2.5800	454,266
Subtotal	0	259,951		691,001		713,224
Total	69	259,951		700,350		722,745
Total Industrial	560	1,133,973		3,127,568		3,264,864

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2009

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Public - Quarterly</u>						
Customer Charge						
5/8	717	0	18.97	13,601	22.49	16,125
1	265	0	22.98	6,090	27.24	7,219
1 1/2	163	0	27.08	4,414	32.10	5,232
2	572	0	38.07	21,776	45.13	25,814
3	214	0	118.45	25,348	140.40	30,046
4	109	0	148.45	16,181	175.96	19,180
6	47	0	219.44	10,314	260.10	12,225
8	11	0	299.79	3,298	355.34	3,909
10	4	0	391.47	1,566	464.01	1,856
Subtotal	2,102	0		102,588		121,606
First 45	0	47,037	3.3100	155,692	3.6700	172,626
Next 4,905	0	290,585	2.8800	836,885	3.0800	895,002
Over 4,950	0	20,645	2.5500	52,645	2.5800	53,264
Subtotal	0	358,267		1,045,222		1,120,892
Total	2,102	358,267		1,147,810		1,242,498
<u>Public - Monthly</u>						
Customer Charge						
5/8	24	0	\$ 12.54	301	12.77	306
1 1/2	12	0	15.93	191	16.22	195
2	61	0	20.13	1,228	20.50	1,251
3	44	0	48.61	2,139	49.50	2,178
4	90	0	60.89	5,480	62.01	5,581
6	22	0	90.16	1,984	91.82	2,020
8	22	0	121.75	2,679	123.99	2,728
10	22	0	161.91	3,562	164.88	3,627
Subtotal	297	0		17,564		17,886
First 15	0	3,105	3.3100	10,278	3.6700	11,395
Next 1,635	0	110,294	2.8800	317,647	3.0800	339,706
Over 1,650	0	171,048	2.5500	436,172	2.5800	441,304
Subtotal	0	284,447		764,097		792,405
Total	297	284,447		781,661		810,291
Total Public	2,399	642,714		1,929,471		2,052,788

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2009

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Wholesale - Monthly</u>						
Customer Charge						
4	24	0	60.89	1,461	62.01	1,488
6	24	0	90.16	2,164	91.82	2,204
Subtotal	48	0		3,625		3,692
First Block	0	539,096	2.2200	1,196,793	2.2800	1,229,139
Subtotal	0	539,096		1,196,793		1,229,139
Total Sales for Resale	48	539,096		1,200,418		1,232,831
Total	366,212	10,627,841		39,627,897		43,709,567

## NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ADJUSTMENT  
YEAR ENDED DECEMBER 31, 2009

<u>Rate Block</u> <u>CCF</u> (1)	<u>Number</u> <u>Of Bills</u> (2)	<u>Total CCF</u> <u>Consumption</u> (3)	<u>Present</u> <u>Rate</u> (4)	<u>Revenue</u> (5)	<u>Proposed</u> <u>Rate</u> (6)	<u>Proposed</u> <u>Revenue</u> (7)
<u>Residential - Quarterly</u>						
Customer Charge						
5/8	0	0	\$ 18.97	0	22.49	0
1	0	0	22.98	0	27.24	0
1 1/2	0	0	27.08	0	32.10	0
2	0	0	38.07	0	45.13	0
Subtotal	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>
First 45	0	297,623	3.31	985,131	3.67	1,092,275
Next 4,905	0	0	2.88	0	3.08	0
Over 4,950	0	0	2.55	0	2.58	0
Subtotal	<u>0</u>	<u>297,623</u>		<u>985,131</u>		<u>1,092,275</u>
Total	0	297,623		985,131		1,092,275
<u>Residential - Monthly</u>						
Customer Charge						
5/8	0	0	12.54	0	13.00	0
1	0	0	14.15	0	14.67	0
1 1/2	0	0	15.93	0	16.51	0
Subtotal	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>
First 15	0	10,403	3.31	34,434	4.03	41,924
Next 1,635	0	0	2.88	0	3.27	0
Over 1,650	0	0	2.55	0	2.60	0
Subtotal	<u>0</u>	<u>10,403</u>		<u>34,434</u>		<u>41,924</u>
Total	0	10,403		34,434		41,924
Total Residential	0	308,026		1,019,565		1,134,199

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Residential/Commercial Quarterly Bills - Step 1  
5/8" Meter

Consumption CF	Present Rates Payment	Proposed Rates Payment	Difference	Percentage Difference
-	18.97	22.49	3.52	18.6%
300	28.90	33.50	4.60	15.9%
600	38.83	44.51	5.68	14.6%
800	45.45	51.85	6.40	14.1%
900	48.76	55.52	6.76	13.9%
1,200	58.69	66.53	7.84	13.4%
1,500	68.62	77.54	8.92	13.0%
1,800	78.55	88.55	10.00	12.7%
2,100	88.48	99.56	11.08	12.5%
2,400 *	98.41	110.57	12.16	12.4%
2,700	108.34	121.58	13.24	12.2%
3,000	118.27	132.59	14.32	12.1%
3,300	128.20	143.60	15.40	12.0%
3,600	138.13	154.61	16.48	11.9%
3,900	148.06	165.62	17.56	11.9%
4,200	157.99	176.63	18.64	11.8%
4,500	167.92	187.64	19.72	11.7%
4,800	176.56	196.88	20.32	11.5%
5,100	185.20	206.12	20.92	11.3%
5,400	193.84	215.36	21.52	11.1%
5,700	202.48	224.60	22.12	10.9%
6,000	211.12	233.84	22.72	10.8%
7,500	254.32	280.04	25.72	10.1%

\* Average monthly Residential Bill

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Residential/Commercial Monthly Bills - Step 1  
5/8" Meter

<u>Consumption CF</u>	<u>Present Rates</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
-	12.54	12.77	0.23	1.8%
100	15.85	16.44	0.59	3.7%
200	19.16	20.11	0.95	5.0%
300	22.47	23.78	1.31	5.8%
400	25.78	27.45	1.67	6.5%
500	29.09	31.12	2.03	7.0%
600	32.40	34.79	2.39	7.4%
700	35.71	38.46	2.75	7.7%
800 *	39.02	42.13	3.11	8.0%
900	42.33	45.80	3.47	8.2%
1,000	45.64	49.47	3.83	8.4%
1,100	48.95	53.14	4.19	8.6%
1,200	52.26	56.81	4.55	8.7%
1,300	55.57	60.48	4.91	8.8%
1,400	58.88	64.15	5.27	9.0%
1,500	62.19	67.82	5.63	9.1%
1,600	65.07	70.90	5.83	9.0%
1,700	67.95	73.98	6.03	8.9%
1,800	70.83	77.06	6.23	8.8%
1,900	73.71	80.14	6.43	8.7%
2,000	76.59	83.22	6.63	8.7%
2,500	90.99	98.62	7.63	8.4%

\* Average monthly Residential Bill

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Public Authority Monthly - Step 1  
10" Meter

Consumption CF	Present Rates Payment	Proposed Rates Payment	Difference	Percentage Difference
-	161.91	164.88	2.97	1.8%
1,000	195.01	201.58	6.57	3.4%
2,000	225.96	235.33	9.37	4.1%
3,000	254.76	266.13	11.37	4.5%
4,000	283.56	296.93	13.37	4.7%
5,000	312.36	327.73	15.37	4.9%
6,000	341.16	358.53	17.37	5.1%
7,000	369.96	389.33	19.37	5.2%
8,000	398.76	420.13	21.37	5.4%
9,000	427.56	450.93	23.37	5.5%
10,000	456.36	481.73	25.37	5.6%
50,000	1,608.36	1,713.73	105.37	6.6%
100,000	3,048.36	3,253.73	205.37	6.7%
200,000	5,812.86	6,158.73	345.87	6.0%
500,000	13,462.86	13,898.73	435.87	3.2%
750,000	19,837.86	20,348.73	510.87	2.6%
1,000,000	26,212.86	26,798.73	585.87	2.2%
1,100,000	28,762.86	29,378.73	615.87	2.1%
1,200,000	31,312.86	31,958.73	645.87	2.1%
1,300,000	33,862.87	34,538.74	675.87	2.0%
1,400,000	36,412.88	37,118.75	705.88	1.9%
1,500,000	38,962.88	39,698.76	735.88	1.9%
1,600,000	41,512.89	42,278.77	765.88	1.8%
1,700,000	44,062.90	44,858.78	795.89	1.8%
1,800,000	46,612.91	47,438.80	825.89	1.8%
1,900,000	49,162.91	50,018.81	855.89	1.7%
2,000,000	51,712.92	52,598.82	885.90	1.7%



# Exhibit O

NKWD\_APP\_EX O\_060410  
Rate Case 2010 - 000 94  
Exhibit O  
Witness: Harrison

## PSC 2010 Rate Case Project List

Page No.	PSC Ref. No.	PROJECT	Previous Funding	Funding thru SRF Loan	Total Cost 2010 Rate Case	FUNDING
1	8	184-411.502	FTTP Pre-treatment Imp. (SCADA upgrade Phase 3) Const.		\$150,000	BAN 2009
	8	184-411.502	FTTP Pre-treatment Imp. (SCADA upgrade Phase 3) Const. SRF Loan	\$2,700,000		SRF Loan #2
	8	184-411.502	FTTP Pre-treatment Imp. (SCADA upgrade Phase 3) Engineering	\$250,000		BAN 2007
2	111	184-0447	FTTP Post -Filtration GAC - Advanced Treatment	\$821,966		BAN 2007
	111	184-0447	FTTP Post -Filtration GAC - Advanced Treatment		\$1,945,034	BAN 2009
3	134	184-0451	(Gravity Thickener) at FTTP Residuals Handling - SRF Loan		\$529,000	SRF Loan #2
	134	184-0451	(Gravity Thickener) at FTTP Residuals Handling	\$271,000		BAN 2007
4	136	184-0457	TMTTP Advanced Treatment, Sedimentation Basin Repair, Gen. - Eng.		\$1,833,000	BAN 2009
5	149	184-0456	MPTP Advanced Treatment		\$1,000,000	BAN 2009
	149	184-0456	MPTP Advanced Treatment - SRF Loan	\$8,000,000		SRF Loan #3
6	156	184-0460	LRPS Structural Improvements		\$984,750	BAN 2009
7	152	184-0452	Pump #3 at ORPS 1		\$365,000	BAN 2009
8	157	184-0462	TMTTP Valves and Actuators		\$168,300	BAN 2009
9	158	184-0459	Dudley 1040 Pump Replacement		\$440,550	BAN 2009
10	126	184-0076	42" Transission Main From FTTP to Mookk Road 36"	\$400,000		BAN 2007
	126	184-0076	42" Transission Main From FTTP to Mookk Road 36"		\$2,500,000	BAN 2009
11	77	184-0146	KY 547 from Washington Street to Nelson Road, Phase 2 (PH 5)		\$976,000	BAN 2009
12	38	184-0114	Washington Trace Rd. (12Mile Rd to Hwy 1996)		\$964,970	BAN 2009
13	153	184-0453	Filter Media Replacement @ FTTP		\$1,665,000	BAN 2010
14	154	184-0461	FTTP Sedimentation Basin #2 & 3 Tube Settler Protective Grids		\$98,000	BAN 2010
15	58	184-0633	AA Highway from E. Alexandria Pike to Enzweiler Road (PH 4a)		\$200,000	BAN 2009
	58	184-0633	AA Highway from E. Alexandria Pike to Enzweiler Rd. (PH 4a) SRF Loan	\$771,000		SRF Loan #2
16	101		Year 2008 Water Main Replacement Program		\$44,937	BAN 2009
		184-0151	Water Works Road Bridge WMR Project		\$191,144	BAN 2009
		184-0662	Altamont Street		\$700,000	BAN 2009
		184-0640	Newport Main Replacement Projects			BAN 2009
			4th Street		\$613,858	BAN 2009
			7th, 9th, & Elm		\$526,192	BAN 2009
		184-0638	NKU 12" Water Main Relocation Project		\$58,096	BAN 2009
		184-0660	Newman Water Main Replacement Project, Ft. Thomas		\$865,773	BAN 2009
	142		Year 2008 Coordinated Roadway Imp./WMR		\$36,942	BAN 2009
		184-0624	Ross Ave., City of Ft. Mitchell Road Project		\$168,070	BAN 2009
		184-0617	St. Agnes Dr. & Vidot Ct., City of Ft. Wright Road Project		\$325,000	BAN 2009
		184-0627	Hazelwood Dr. City of Crescent Springs Road Project		\$81,568	BAN 2009

# Exhibit O

NKWD\_APP\_EX O\_060410  
Rate Case 2010 - 000-94  
Exhibit O  
Witness: Harrison

17		184-0625	Miller Ave., City of Highland Heights Road Project			\$97,387	BAN 2009	
		184-0626	Winkler Dr., City of Highland Heights Road Project			\$57,560	BAN 2009	
		184-0623	Rusconi Dr., City of Independence Road Project			\$72,172	BAN 2009	
		184-0636	Oxford Avenue, City of Ft. Mitchell			\$80,000	BAN 2009	
		184-0635	Rosemont Avenue & Hilltop Ave, City of Park Hills			\$186,000	BAN 2009	
		184-0637	Morgan Court, City of Park Hills			\$93,000	BAN 2009	
		184-0630	Caldwell Drive, City of Elsmere			\$310,000	BAN 2009	
		184-0651	Breckenridge Drive Water Main Replacement Project			\$14,301	BAN 2009	
		184-0629	Van Deren/Holiday/Elizabeth/Yancey W.M.R. Lakeside			\$315,000	BAN 2009	
		184-0644	Brookwood Drive, City of Edgewood			\$70,000	BAN 2009	
		184-0681	U.S. 27 30-Inch/Sanitary Sewer Conflict			\$93,000	BAN 2009	
18	141	184-0618	Year 2007 Systematic WMR (Cov. Match) Part 2			\$2,100,000	BAN 2009	
19	103		Water Mains into Unserved Areas 2008			\$250,000	BAN 2009	
20	177	184-0697	Dolwick 1080/1040 Interconnect			\$850,000	BAN 2009	
21		116	Year 2009 Water Main Replacement Program			\$15,000	BAN 2009	
			184-0670	Newport Main Replacement Projects 2009 (Parkview Ave., Harrison Ave., 18th St., 1710 - 1722 Monmouth St. 19th Ave., Summer Hill Ave.)			\$950,000	BAN 2009
			184-0669	Steelman & Linet Aves., Highland Heights			\$210,000	BAN 2009
			184-0677	Weaver Lane, Cold Springs			\$165,000	BAN 2009
			184-0678	McAlpin, Forest, Lloyd, Lewis Circle, Erlanger			\$900,000	BAN 2009
			184-0678	James, Fitzgerald, Erlanger			\$250,000	BAN 2009
			184-0680	Craft Road & 16" Cross Country WMR in Campbell County			\$610,000	BAN 2009
	22	118		Mains into Unserved areas 2009			\$250,000	BAN 2009
23		143	Year 2009 Coordinated Roadway Imp./Water Main Replacement			\$452,521	BAN 2009	
			184-0664	Gettysburg, Williamsburg & Allentown, Ft. Mitchell WMR(Line #908)			\$220,000	BAN 2009
			184-0665	Linden Ave., Southgate WMR (Line Item #909)			\$190,000	BAN 2009
			184-0666	Covert Run Pike, Bellevue WMR (Line Item #910)			\$140,000	BAN 2009
			184-0667	Manor Ln, Montvale Ct, & Woodland Pl. WMR, Fort Thomas (#911)			\$247,479	BAN 2009
			184-0679	Elsmere 2010 Coordinated WMR			\$750,000	BAN 2009
24	162		Kenton County Urban Water Main Replacement Project Match			\$600,000	BAN 2009	
25	179		Senour Road From KY 16 to Sugar Camp Road (Part 1)			\$287,030	BAN 2009	
26	107	184-0513	Radio Read Meters for Kenton & Campbell Areas 2008 - KIA Loan		\$5,900,000		SRF Loan AMR	
				Total	\$1,742,966	\$17,900,000	\$27,727,634	
				<b>Rate Case Funding</b>		<b>\$45,627,634</b>		

Exhibit O

NKWD\_APP\_ExO\_060410  
 Rate Case 2010 - 000-94  
 Exhibit O  
 Witness: Harrison

**PSC 2010 Rate Case Project List**

Page No.	PSC Ref. No.		PROJECT	Construction Start	Completion Date	In-Service Date	Number of Potential Customers	Certificate of Need
1	8	184-411.502	FTTP Pre-treatment Imp. (SCADA upgrade Phase 3) Const.	Sep-08	Oct-09	Oct-09	0	2008-00188
2	111	184-0447	FTTP Post -Filtration GAC - Advanced Treatment	May-10	Jul-12	Jun-12	0	2010-00093
3	134	184-0451	(Gravity Thickener) at FTTP Residuals Handling	Sep-08	Nov-11	Oct-09	0	Ord. Course of Bus.
4	136	184-0457	TMTTP Advanced Treatment and Sedimentation Basin Repair - Eng.	n/a	n/a	n/a	0	Ord. Course of Bus.
5	149	184-0456	MPTP Advanced Treatment	May-10	Jul-12	Jun-12	0	2010-00038
6	156	184-0460	LRPS Structural Improvements	May-10	Dec-10	Nov-10	0	Ord. Course of Bus.
7	152	184-0452	Pump #3 at ORPS 1	Feb-08	Dec-08	Dec-08	0	Ord. Course of Bus.
8	157	184-0462	TMTTP Valves and Actuators	May-10	Sep-10	Aug-10	0	Ord. Course of Bus.
9	158	184-0459	Dudley 1040 Pump Replacement	Aug-09	Nov-09	Sep-09	0	Ord. Course of Bus.
10	126	184-0076	42" Transission Main From FTTP to Mook Road 36"	Feb-10	Oct-10	Aug-10	0	2009-00361
11	77	184-0146	KY 547 from Washington Street to Nelson Road, Phase 2	Dec-10	Jul-11	Jun-11	0	Ord. Course of Bus.
12	38	184-0114	Washington Trace Rd. (12Mile Rd to Hwy 1996)	Jun-10	Dec-10	Nov-10	25	Ord. Course of Bus.
13	153	184-0453	Filter Media Replacement @ FTTP	Oct-09	Jul-10	Jul-10	0	2009-00255
14	154	184-0461	FTTP Sedimentation Basin #2 & 3 Tube Settler Protective Grids	Dec-09	Mar-10	Mar-10	0	Ord. Course of Bus.
15	58	184-0633	AA Highway from E. Alexandria Pike to Enzweiler Road	Oct-10	Mar-11	Feb-11	1	Ord. Course of Bus.
16	101		Year 2008 Water Main Replacement Program	n/a	n/a	n/a	0	Ord. Course of Bus.
		184-0151	Water Works Road Bridge WMR Project	Jun-08	Nov-08	Oct-08	0	Ord. Course of Bus.
		184-0662	Altamont Street	May-10	Sep-10	Aug-10	0	Ord. Course of Bus.
		184-0640	Newport Main Replacement Projects	n/a	n/a	n/a	0	Ord. Course of Bus.
			4th Street	Oct-08	Feb-09	Jan-09	0	Ord. Course of Bus.
			7th, 9th, & Elm	Nov-08	Jun-09	May-09	0	Ord. Course of Bus.
		184-0638	NKU 12" Water Main Relocation Project	Mar-08	May-08	May-08	0	Ord. Course of Bus.
		184-0660	Newman Water Main Replacement Project, Ft. Thomas	Sep-09	May-10	Apr-10	0	Ord. Course of Bus.
17	142		Year 2008 Coordinated Roadway Imp./WMR	n/a	n/a	n/a	0	Ord. Course of Bus.
		184-0624	Ross Ave., City of Ft. Mitchell Road Project	May-08	Jun-08	Jun-08	0	Ord. Course of Bus.
		184-0617	St. Agnes Dr. & Vidot Ct., City of Ft. Wright Road Project	Jul-09	Sep-09	Aug-09	0	Ord. Course of Bus.
		184-0627	Hazelwood Dr. City of Crescent Springs Road Project	May-08	Jun-08	Jun-08	0	Ord. Course of Bus.
		184-0625	Miller Ave., City of Highland Heights Road Project	Sep-08	Oct-08	Oct-08	0	Ord. Course of Bus.
		184-0626	Winkler Dr., City of Highland Heights Road Project	Sep-08	Oct-08	Oct-08	0	Ord. Course of Bus.
		184-0623	Rusconi Dr., City of Independence Road Project	Nov-08	Dec-08	Nov-08	0	Ord. Course of Bus.
		184-0636	Oxford Avenue, City of Ft. Mitchell	Sep-09	Feb-10	Jan-10	0	Ord. Course of Bus.
		184-0635	Rosemont Avenue & Hilltop Ave, City of Park Hills	Jan-10	Mar-10	Mar-10	0	Ord. Course of Bus.
		184-0637	Morgan Court, City of Park Hills	Jan-10	Mar-10	Feb-10	0	Ord. Course of Bus.
		184-0630	Caldwell Drive, City of Elsmere	Mar-09	Jan-10	Dec-09	0	Ord. Course of Bus.
	184-0651	Breckenridge Drive Water Main Replacement Project	Oct-08	Nov-08	Nov-08	0	Ord. Course of Bus.	

# Exhibit O

NKWD\_APP\_ExO\_060410  
Rate Case 2010 - 000.94  
Exhibit O  
Witness: Harrison

		184-0629	Van Deren/Holiday/Elizabeth/Yancey W.M.R. Lakeside	Dec-09	Jul-10	Jun-10	0	Ord. Course of Bus.
		184-0644	Brookwood Drive, City of Edgewood	May-09	Jul-09	Jun-09	0	Ord. Course of Bus.
		184-0681	U.S. 27 30-Inch/Sanitary Sewer Conflict	Dec-10	Feb-11	Jan-11	0	Ord. Course of Bus.
18	141	184-0618	Year 2007 Systematic WMR (Cov. Match) Part 2	Dec-07	Dec-10	Nov-10	0	Ord. Course of Bus.
19	103		Water Mains into Unserved Areas 2008	n/a	n/a	n/a	Unknown	Ord. Course of Bus.
20	177	184-0697	Dolwick 1080/1040 Interconnect	Sep-10	Dec-10	Nov-10	0	Ord. Course of Bus.
21	116		Year 2009 Water Main Replacement Program	n/a	n/a	n/a	0	Ord. Course of Bus.
		184-0670	Newport Main Replacement Projects 2009	Jul-10	Nov-10	Oct-10	0	Ord. Course of Bus.
			Parkview Ave., Harrison Ave., 18th St., 1710 - 1722 Monmouth	Jul-10	Nov-10	Oct-10	0	Ord. Course of Bus.
			19th Ave., Summer Hill Ave.,	Aug-10	Nov-10	Oct-10	0	Ord. Course of Bus.
		184-0669	Steelman & Linet Aves., Highland Heights	Mar-10	Jul-10	Jun-10	0	Ord. Course of Bus.
		184-0677	Weaver Lane, Cold Springs	Jul-10	Sep-10	Aug-10	0	Ord. Course of Bus.
		184-0678	McAlpin, Forest, Lloyd, Lewis Circle, Erlanger	Sep-10	Feb-11	Jan-11	0	Ord. Course of Bus.
		184-0678	James, Fitzgerald, Erlanger	Aug-10	Oct-10	Sep-10	0	Ord. Course of Bus.
	184-0680	Craft Road & 16" Cross Country WMR in Campbell County	Aug-10	Jan-11	Dec-10	0	Ord. Course of Bus.	
22	118		Mains into Unserved areas 2009	n/a	n/a	n/a	Unknown	Ord. Course of Bus.
23	143		Year 2009 Coordinated Roadway Imp./Water Main Replacement	n/a	n/a	n/a	0	Ord. Course of Bus.
		184-0664	Gettysburg, Williamsburg & Allentown, Ft. Mitchell WMR(Line #908)	Apr-10	Jul-10	Jun-10	0	Ord. Course of Bus.
		184-0665	Linden Ave., Southgate WMR (Line Item #909)	Feb-10	Jun-10	May-10	0	Ord. Course of Bus.
		184-0666	Covert Run Pike, Bellevue WMR (Line Item #910)	Jan-10	Jul-10	Jun-10	0	Ord. Course of Bus.
		184-0667	Manor Ln, Montvale Ct, & Woodland Pl. WMR, Fort Thomas (#911)	Jul-09	Sep-09	Jul-09	0	Ord. Course of Bus.
	184-0679	Elsmere 2010 Coordinated WMR	Aug-10	Feb-11	Jan-11	0	Ord. Course of Bus.	
24	162		Kenton County Urban Water Main Replacement Project Match	Jul-10	Sep-10	Aug-10	0	Ord. Course of Bus.
25			Senour Road From KY 16 to Sugar Camp Road (Part 1)	Dec-10	Jun-11	May-11	0	Ord. Course of Bus.
26	107	184-0513	Radio Read Meters for Kenton & Campbell Areas 2008 - KIA Loan	Nov-08	Apr-10	Mar-10	0	2009-00266

**FTTP Pre-Treatment Improvements**

**Water Quality and Production Project**

**PROJECT TYPE: Plant and Pump Station Control Upgrade**

FUNDING SOURCE		
\$	250,000	BAN 2007
\$	2,700,000	SRF Loan
\$	150,000	BAN 2009
\$	<u>3,100,000</u>	<b>Total Cost</b>

BUDGET BY YEAR		
2007	\$	250,000
2008	\$	2,700,000
2009	\$	<u>150,000</u>
<b>TOTAL COSTS</b>	<b>\$</b>	<b>3,100,000</b>

**PROJECT DESCRIPTION**

This project provides for the replacement of the existing 1881 building that houses chemicals and feed equipment for the addition of copper sulfate and potassium permanganate to the water. This building has reached the end of its useful life. The new chemical feed systems in this building will allow plant operators to monitor and control these systems from the water treatment plants. This project was awarded to Building Crafts Inc at the May 15, 2008 Board meeting for \$2,707,115.

**Advanced Treatment Processes at FTTP**

Water Quality and Production Project

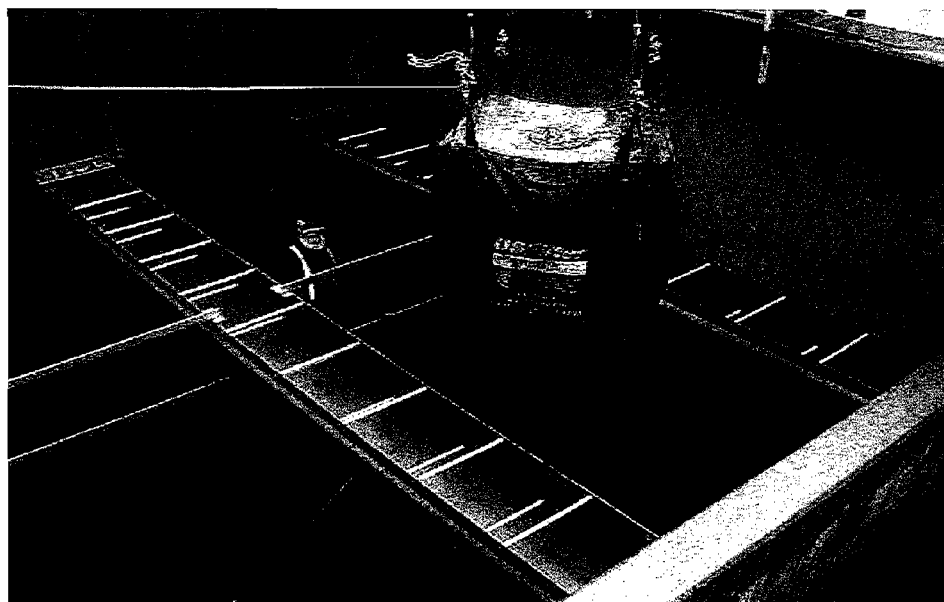
PROJECT TYPE: Water Treatment Plant Upgrade

FUNDING SOURCE		
\$	821,966	BAN 2007
\$	1,945,034	BAN 2009
\$	\$13,616,500	BAN 2010
\$	\$13,616,500	BAN 2011
\$	<u>30,000,000</u>	<b>Total Cost</b>

BUDGET BY YEAR		
2007	\$	821,966
2008	\$	0
2009	\$	1,945,034
2010	\$	13,616,500
2011	\$	<u>13,616,500</u>
<b>TOTAL COSTS</b>	<b>\$</b>	<b>30,000,000</b>

**PROJECT DESCRIPTION**

NKWD must comply with Stage 2 of the Disinfection By-Product Rule (DBPR) in April 2012. The DBPR will require all water systems to comply with a local running annual average of 80 ug/L and 60 ug/L for THM and HAA5 respectively at worst-case sampling points in the distribution system. NKWD will not be able to comply with this new regulation with the existing treatment processes at the FTTP. Following a preliminary design report by Malcolm Pirnie, the Board accepted the staff recommendation at the July 31, 2008 Board meeting to choose CH2MHill to design granular activated carbon and UV at the FTTP. Design is underway with a bid opening date targeted for December 2009. AMP 9-01



**Gravity Thickener at FTTP**

Water Quality and Production Project

PROJECT TYPE: Plant Upgrade

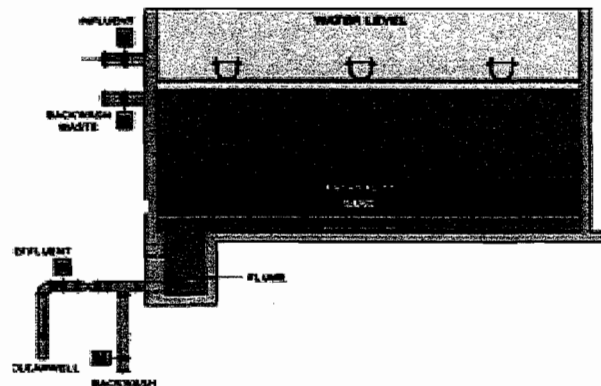
FUNDING SOURCE		
\$	\$271,000	BAN 2007
\$	\$529,000	SRF Loan
\$	<u>\$800,000</u>	<b>Total Cost</b>

BUDGET BY YEAR		
2007	\$	\$200,000
2008	\$	<u>600,000</u>
<b>TOTAL COSTS</b>		<b>\$800,000</b>

**PROJECT DESCRIPTION**

During the water treatment process, sedimentation basins and filters collect dirt and must then be cleaned by flushing. From 1955 to 1995, solids from the Fort Thomas Treatment Plant were discharged to Mook Creek. With the implementation of new regulations in 1995, NKWD sent any liquid found in the solids to the north reservoir. Not only does returning the plant solids to the north reservoir add to the solids in that reservoir, but additionally the Kentucky Division of Water frowns on concentrating and returning sludge supernatant. At the July 2008 Board meeting, the board approved the construction of an additional gravity thickener at Fort Thomas.

**Filter Backwash**



**TMTB Basin Replacement and Advanced Treatment Improvements**

**Water Quality and Production Project**

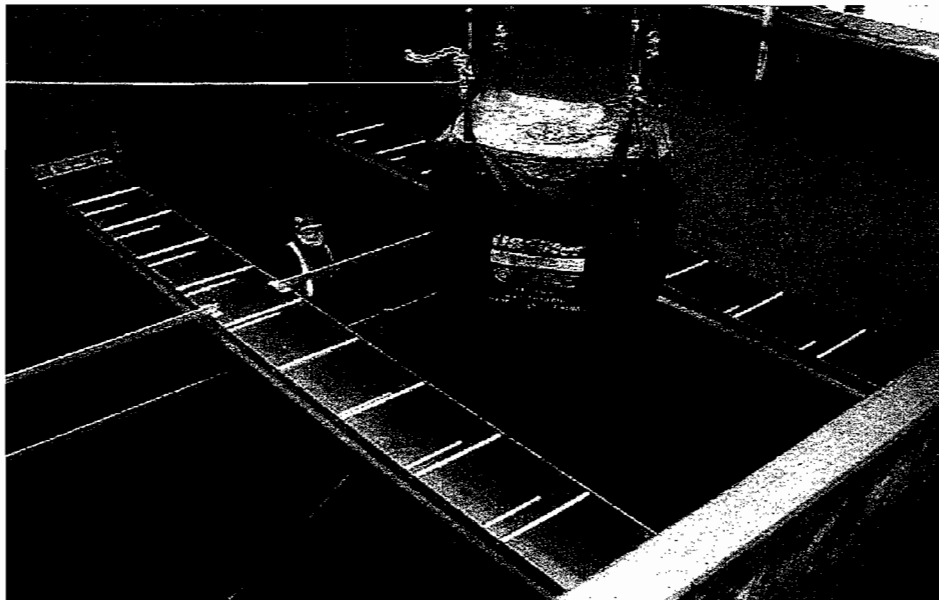
**PROJECT TYPE: Water Treatment Plant Upgrade**

FUNDING SOURCE	
\$ 1,833,000	BAN 2009
\$ 20,478,330	BAN 2011
\$ 20,478,330	BAN 2012
<u>\$ 42,789,660</u>	<b>Total Cost</b>

BUDGET BY YEAR	
2010	\$ 1,833,000
2011	\$ 20,478,330
2012	\$ 20,478,330
<b>TOTAL COSTS</b>	<b>\$ 42,789,660</b>

**PROJECT DESCRIPTION**

The sedimentation basins at the TMTB are approximately 50 years old and need to be replaced because they are failing. The existing basins will be demolished and emergency power generators installed in their place. The preliminary design report for advanced treatment options includes GAC at TMTB in order to meet the 2012 regulations. At the July 31, 2008 Board meeting, the Board approved Malcolm Pirnie to design these improvements. Design is currently ongoing with an expected bidding date summer 2010. AMP 9-02





**MPTP Advanced Treatment**

Water Quality and Production Project

PROJECT TYPE: Water Treatment Plant Upgrade

FUNDING SOURCE	
\$ 1,000,000	BAN 2009
\$ 8,000,000	SRF Loan
\$ 3,150,000	BAN 2010
\$ 3,150,000	BAN 2011
<u>15,300,000</u>	<b>Total Cost</b>

BUDGET BY YEAR	
2009	\$ 1,000,000
2010	\$ 11,150,000
2011	\$ <u>3,150,000</u>
<b>TOTAL COSTS</b>	<b>\$ 15,300,000</b>

**PROJECT DESCRIPTION**  
 On July 31, 2008, the Board approved staff's recommendation to hire CH2MHill to provide engineering design services to add GAC and UV at MPTP in order to meet new regulations. The project also includes replacing the standby power generator. The bids are expected to open in November 2009. AMP 09-03.



**LRPS Improvements - Structural, Roof, and Equipment**

**Water Quality and Production Project**

**PROJECT TYPE: Pump station upgrade**

FUNDING SOURCE		
\$	\$984,750	BAN 2009
\$	<u>\$984,750</u>	<b>Total Cost</b>

BUDGET BY YEAR		
2010	\$	984,750
2011		
2012		
2013		
2014		
2015		
<b>TOTAL COSTS</b>	<b>\$</b>	<u>984,750</u>

**PROJECT DESCRIPTION**

This project will repair small cracks in the concrete and brick on the interior and exterior of the building and the ladders on the outside of the building that are deteriorating. This project will replace the roof that is in unsatisfactory condition and will upsize the hatches to facilitate removal of pumps. This project replace the existing inoperable sluice gates that are located at multiple levels of the intake with new electrically actuated gates. The addition of a variable speed drive for increased pumping flexibility will be evaluated as well. AMP 09-05

**Replace Pump No. 3 at ORPS1**

**Water Quality and Production Project**

**PROJECT TYPE: Pump Station Upgrade**

FUNDING SOURCE		
\$	365,000	BAN 2009
\$	365,000	<b>Total Cost</b>

BUDGET BY YEAR		
2008	\$	365,000
2009		
2010		
2011		
2012		
2013		
<b>TOTAL COSTS</b>	\$	365,000

**PROJECT DESCRIPTION**

The Ohio River Pump Station No. 1 (ORSP1) houses 6 pumps. Pumps 1, 2, and 6 were replaced in 2005, producing a firm capacity of 48 MGD for raw water pumping to Ft. Thomas Treatment Plant. GRW was hired to assist with planning the pump replacement and recommended that this pump be replaced because it is at the end of its useful service life and is currently problematic and unreliable.

**TMTV Valves and Actuators**

Water Quality and Production Project

PROJECT TYPE: Pump station upgrade

FUNDING SOURCE		
\$	\$168,300	BAN 2009
\$	\$168,300	<b>Total Cost</b>

BUDGET BY YEAR		
2010	\$	168,300
2011		
2012		
2013		
2014		
2015		
<b>TOTAL COSTS</b>	<b>\$</b>	<b>168,300</b>

**PROJECT DESCRIPTION**  
 This project will replace aging valves and actuators in the pump station at the Taylor Mill Treatment plant. AMP 09-06

**Dudley 1040 Pump Replacement**

Water Quality and Production Project

PROJECT TYPE: Pump station upgrade

FUNDING SOURCE		
\$	\$440,550	BAN 2009
\$	<u>\$440,550</u>	<b>Total Cost</b>

BUDGET BY YEAR		
2009	\$	<u>440,550</u>
<b>TOTAL COSTS</b>	<b>\$</b>	<b>440,550</b>

**PROJECT DESCRIPTION**  
 This project will replace up to four pumps in the Dudley 1040 pump station and may add variable speed drives to two of the pumps. This station is the primary supply of water for northern Kenton County service area. The pumps were installed in 1965 and are at the end of its useful service life.  
 AMP 09-07

**CAPITAL ITEM NAME 42" Transmission Main from FFTP to Moock Rd**

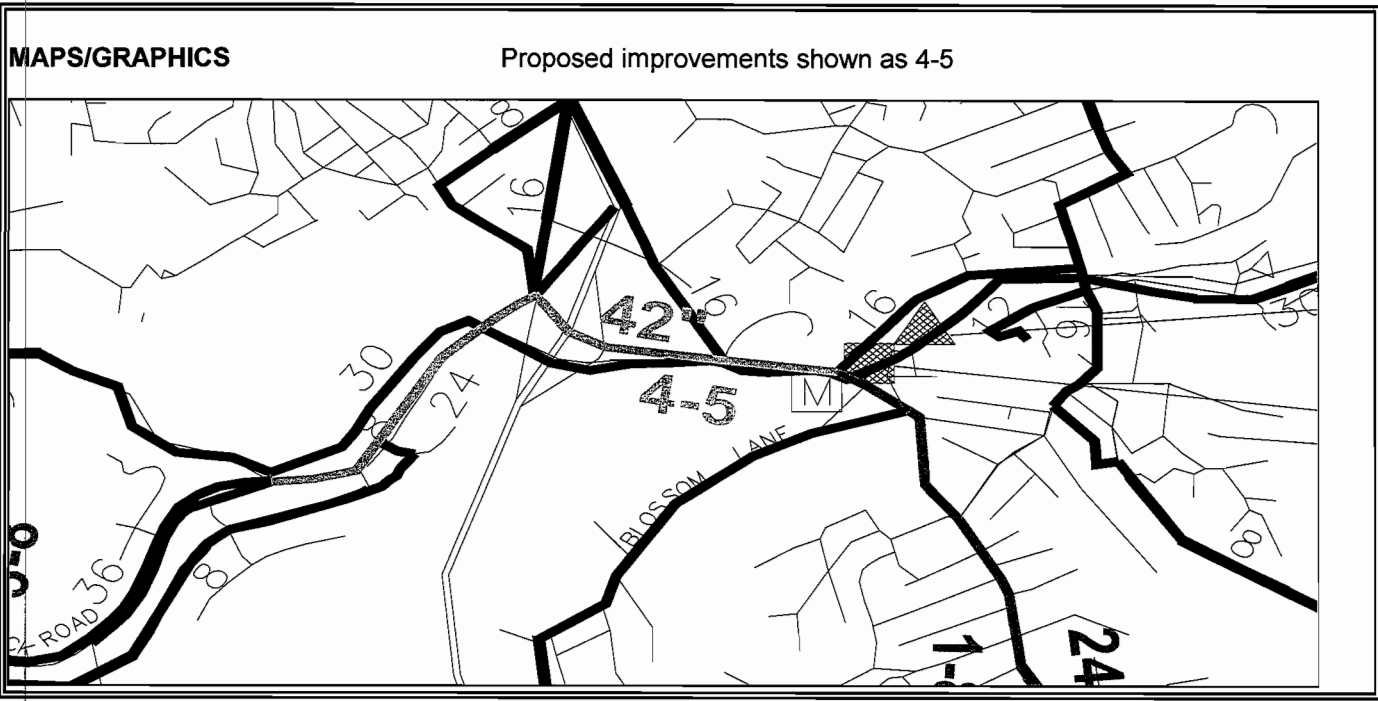
Engineering and Distribution Project

PROJECT TYPE: Hydraulic Master Plan

FUNDING SOURCE		
\$	400,000	BAN 2007
\$	2,500,000	BAN 2009
	<u>2,900,000</u>	<b>Total</b>

BUDGET BY YEAR			
2007	\$		400,000
2008	\$		0
2009	\$		2,500,000
2010	\$		0
2011	\$		0
2012	\$		0
<b>TOTAL COSTS</b>	\$	<u></u>	<b>2,900,000</b>

**PROJECT DESCRIPTION (184-076)**  
 The proposed project involves constructing a new 42 inch water main along U.S. 27 and Moock Rd. from the FFTP to the Moock Road 36" in the City of Wilder and Southgate, Campbell County, Kentucky. The length of this project is approx. 8,500 LF. New right-of-ways of easements will be needed. The estimated cost for the project is \$2,900,000. This project will replace the existing 24" main which is approximately 100 years old. This project is designed to strengthen and improve the transmission system to meet population growth and commercial development needs. The District's Master Plan identified this as a needed hydraulic improvement.



**CAPITAL ITEM NAME** Ky. 547 (from Washington St. to Nelson Rd. @ 4 Mile Pike)

Phase 3

Engineering and Distribution Project

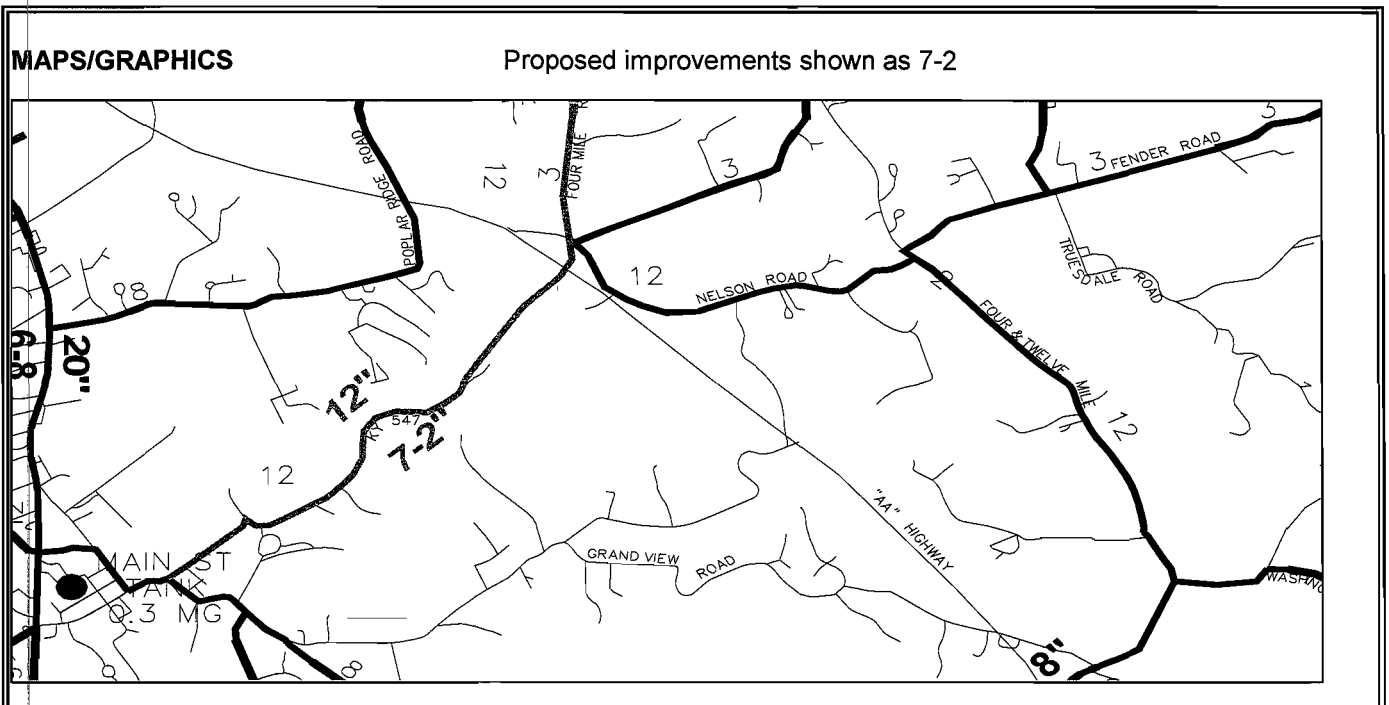
**PROJECT TYPE:** Hydraulic Master Plan

FUNDING SOURCE		
\$		BAN 2007
\$	976,000	BAN 2009
\$		BAN 2010
\$		BAN 2010
<hr/>		
\$	976,000	<b>Total</b>

BUDGET BY YEAR			
2007	\$		0
2008	\$		0
2009	\$		0
2010	\$		976,000
2011	\$		0
2012	\$		0
<b>TOTAL COSTS</b>	<b>\$</b>		<b>976,000</b>

**PROJECT DESCRIPTION (184-146)**

The proposed project involves constructing a new 24 inch water main along Ky. 547 from Washington Street at Main Street in downtown Alexandria to Nelson Road at Four Mile Pike in Campbell County, Kentucky. The length of this project is approx. 10,600 LF. No new right-of-ways or easements will be needed. This project is designed to strengthen and improve the transmission system and local distribution system to meet population growth and commercial development needs. This project is designed to extend water service to additional customers, support existing water systems, improve water quality, and improve fire protection in the area. The District's Master Plan identified this as a needed hydraulic improvement.



**CAPITAL ITEM NAME** Washington Trace Rd.(from Twelve Mile Rd to Hwy. 1590)

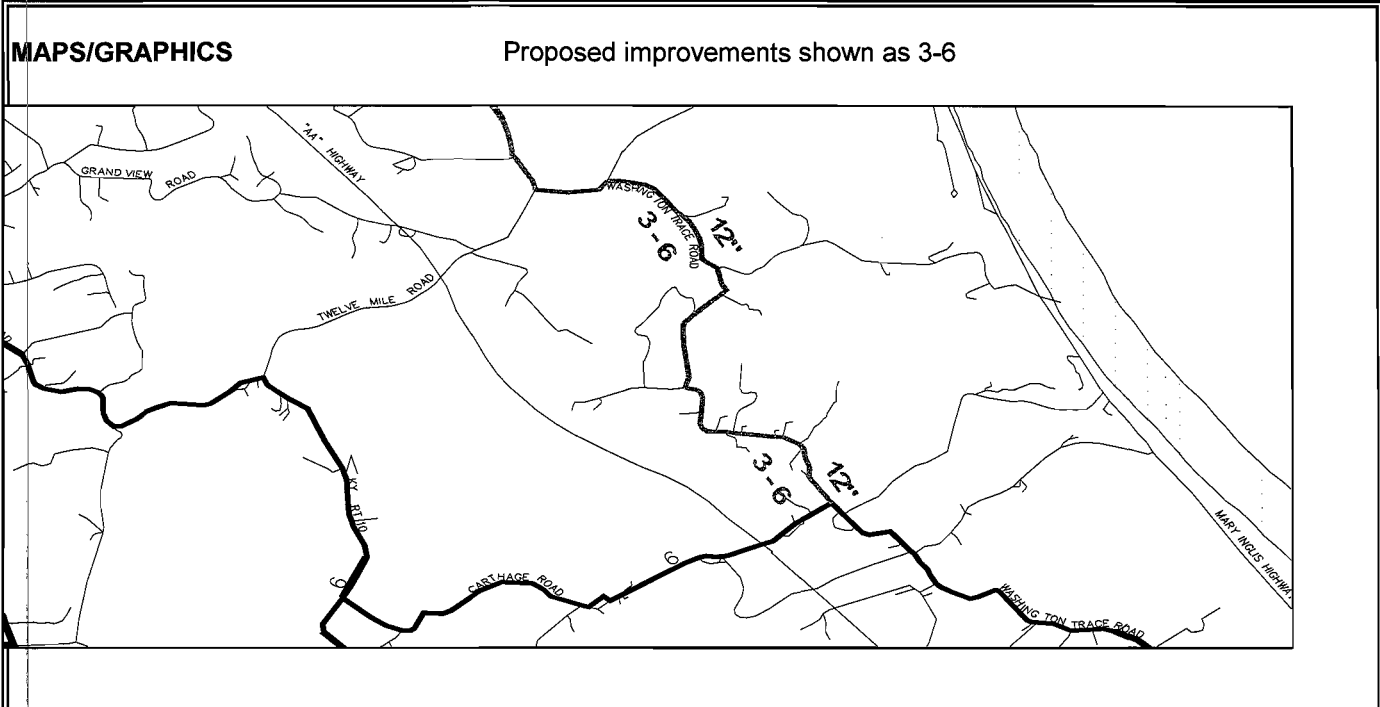
Engineering and Distribution Project

PROJECT TYPE: Hydraulic Master Plan

FUNDING SOURCE		
\$	964,970	BAN 2009
\$	964,970	<b>Total Cost</b>

BUDGET BY YEAR		
2007	\$	0
2008	\$	0
2009	\$	0
2010	\$	964,970
2011	\$	0
2012	\$	0
<b>TOTAL COSTS</b>	\$	<b>964,970</b>

**PROJECT DESCRIPTION (184-0114)**  
 The proposed project involves constructing a new 12 inch water main along Oneonta and Washington Trace Roads from Stonehouse to Carthage Road in Campbell County, Kentucky. The length of this project is approx. 14,300 LF. Several new right-of-ways of easements will be needed. This project is designed to strengthen and improve the transmission system and local distribution system to meet population growth and commercial development needs. This project is designed to extend water service to additional customers, support existing water systems, improve water quality, and improve fire protection in the area. The District's Master Plan identified this as a needed hydraulic improvement.





**Filter Media Replacement at FTTP**

Water Quality and Production Project

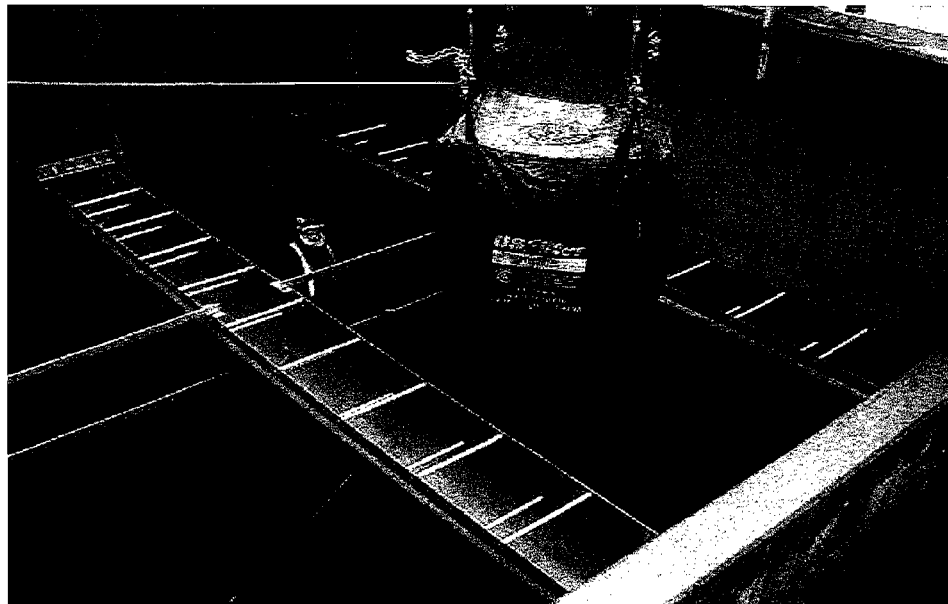
PROJECT TYPE:

FUNDING SOURCE		
\$	0	SRF Loan
\$	1,655,000	BAN 2010
	<u>1,655,000</u>	<b>Total Cost</b>

BUDGET BY YEAR		
2009	\$	
2010	\$	1,655,000
2011	\$	
2012	\$	
2013	\$	
<b>TOTAL COSTS</b>	<b>\$</b>	<b>1,655,000</b>

**PROJECT DESCRIPTION**

Engineers recommend that filter media be changed out every 20 years. The filter media in the 12 filters at FTTP is all older than 20 years and has started to exhibit performance problems. For example, 6 of the 12 filters significantly underperform, resulting in increased turbidity breakthrough and more frequent and longer backwashing. In this project the filter media will be replaced along with the surface wash system which will be replaced by an air scour system. The filters at the two other treatment plants all have air scour which reduces backwashing by 60%, resulting in savings of finished water. At the August 21, 2008 Board meeting Burgess and Niple was approved to evaluate and design recommended improvements. Bids were approved at the June 25, 2009 Board meeting. AMP 10-01



**FFTP Sedimentation Basins #2 & 3 Tube Settler Protective Grids**

**Water Quality and Production Project**

**PROJECT TYPE: Process Improvement**

FUNDING SOURCE		
\$	98,000	BAN 2009
\$	98,000	<b>Total Cost</b>

BUDGET BY YEAR		
2010	\$	98,000
2011		
2012		
2013		
2014		
2015		
<b>TOTAL COSTS</b>	\$	<b>98,000</b>

**PROJECT DESCRIPTION**

Covering of tube settlers in sedimentation basins will prolong the life of the tube settlers as they are subjected to rigorous cleaning two times a year. Cleaning is necessary to remove the build-up of materials on the tubes. The grids help to deflect the wash water so that damage to the tubes are reduced. The District installed grids in the other two basins when the tubes were replaced in all 4 basins in 2006. The grids have worked well and are recommended to be added to the other two basins. AMP 09-04

**CAPITAL ITEM NAME U.S. 27, from E. Alex. Pike to Main St.**

Phase 4

Engineering and Distribution Project

PROJECT TYPE: Hydraulic Master Plan

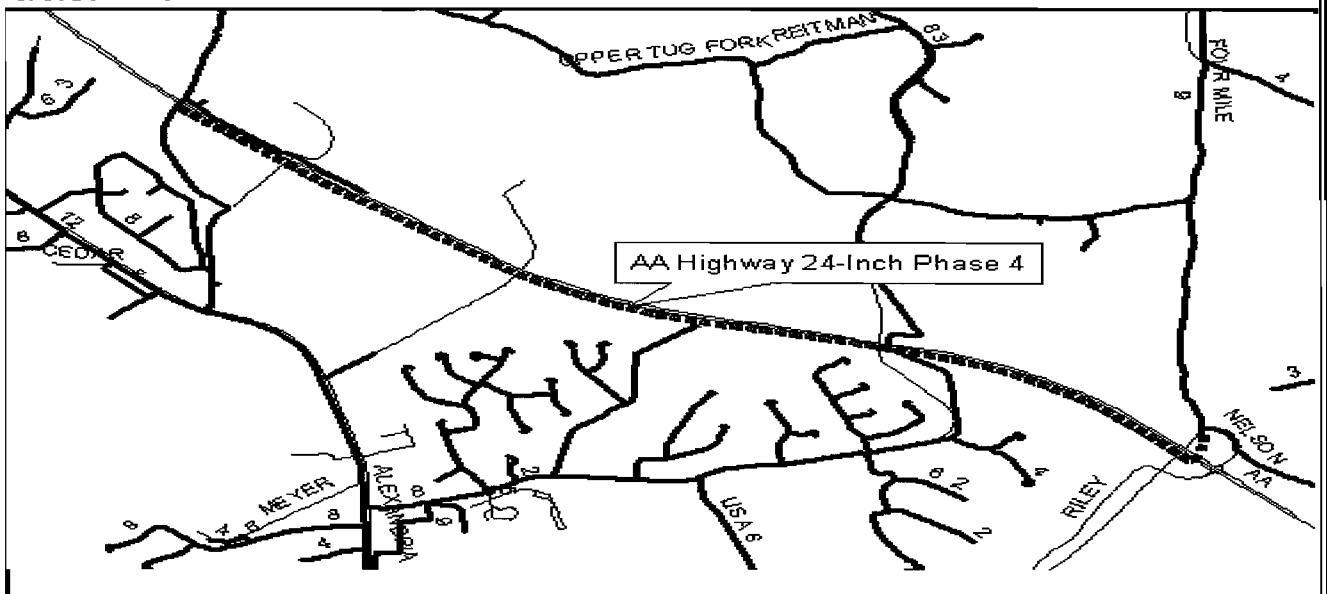
FUNDING SOURCE		
\$	200,000	BAN 2009
\$	771,000	SRF Loan
\$	<u>971,000</u>	<b>Total Cost</b>

BUDGET BY YEAR		
2007	\$	0
2008	\$	0
2009	\$	0
2010	\$	971,000
2011	\$	0
2012	\$	0
<b>TOTAL COSTS</b>	<b>\$</b>	<u>971,000</u>

**PROJECT DESCRIPTION (184-134)**

The proposed project involves constructing a new 24 inch water main along AA Highway from East Alexandria Pike to Four Mile Pike, Alexandria, Campbell County, Kentucky. The length of this project is approx. 9,700 LF. No new right-of-ways or easements will be needed. This project is designed to strengthen and improve the transmission system and local distribution system to meet population growth and commercial development needs. This project is designed to support existing water systems, improve water quality, and improve fire protection in the area. The District's Master Plan identified this as a needed hydraulic improvement.

**MAPS/GRAPHICS**



**CAPITAL ITEM NAME Water Main Replacement Program 2008**

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	3,000,000	BAN 2009
\$	3,000,000	<b>Total Cost</b>

BUDGET BY YEAR		
2007	\$	0
2008	\$	0
2009	\$	0
2010	\$	3,000,000
2011	\$	0
2012	\$	0
<b>TOTAL COSTS</b>	<b>\$</b>	<b>3,000,000</b>

**PROJECT DESCRIPTION**

This proposed program involves working with various cities in the District's service area to replace old water mains which are deteriorating. The District plans to replace the existing water mains in conjunction with City Street Replacement Programs. Working together with Cities saves the District restoration cost and coordinates our work with the street work. This program is designed to replace existing 4", 6" or 8" unlined cast iron water mains, which the District has experienced some problems with. These funds are part of the District's proposed program designed to replace or rehabilitate 1% of the District's distribution system annually.

**MAPS/GRAPHICS**

N/A

**CAPITAL ITEM NAME 2008 Coordinated Roadway Imp./Water Main Replacement**

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	2,000,000	BAN 2009
\$	2,000,000	<b>Total Cost</b>

BUDGET BY YEAR		
2007	\$	0
2008	\$	0
2009	\$	0
2010	\$	2,000,000
2011	\$	0
2012	\$	0
<b>TOTAL COSTS</b>	<b>\$</b>	<b>2,000,000</b>

**PROJECT DESCRIPTION**

This proposed program involves the systematic replacement of old water mains in neighborhood areas which the District has experienced some problems with - poor flows, discolored water complaints and deteriorating water quality. The replacement of these 4", 6" or 8" unlined cast iron water mains will help to improve the overall area water system. These funds are needed to bring the District's Replacement & Rehabilitation Program up to 1% annually. Other funding sources will be the 5 Year Capital Budget.

**MAPS/GRAPHICS**

N/A

**CAPITAL ITEM NAME 2007 Systematic Water Main Replacement (Cov. Match)**

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	400,000	BAN 2007
\$	2,100,000	BAN 2009
	<u>2,500,000</u>	<b>Total</b>

BUDGET BY YEAR		
2007	\$	400,000
2008	\$	2,100,000
2009	\$	0
2010	\$	0
2011	\$	0
2012	\$	0
<b>TOTAL COSTS</b>	<b>\$</b>	<u>2,500,000</u>

**PROJECT DESCRIPTION**

This proposed program involves the systematic replacement of old water mains in neighborhood areas which the District has experienced some problems with - poor flows, discolored water complaints and deteriorating water quality. The replacement of these 4", 6" or 8" unlined cast iron water mains will help to improve the overall area water system. These funds are needed to bring the District's Replacement & Rehabilitation Program up to 1% annually. Other funding sources will be the 3.5 million dollars in grant monies.

**MAPS/GRAPHICS**

N/A

**CAPITAL ITEM NAME Mains into Unserved Areas 2008**

**Engineering and Distribution Project**

**PROJECT TYPE: Water Main Extension**

FUNDING SOURCE		
\$	250,000	BAN 2009
\$	250,000	<b>Total Cost</b>

BUDGET BY YEAR		
2007	\$	0
2008	\$	250,000
2009	\$	0
2010	\$	0
2011	\$	0
2012	\$	0
<b>TOTAL COSTS</b>	\$	<b>250,000</b>

**PROJECT DESCRIPTION**  
 These funds will be utilized to extend water mains into unserved areas. The total project funding may include these funds along with grant funds, county funds and surcharges.

**MAPS/GRAPHICS**  
 N/A

**CAPITAL ITEM NAME Dolwick 1080/1040 Interconnect**

Engineering and Distribution Project

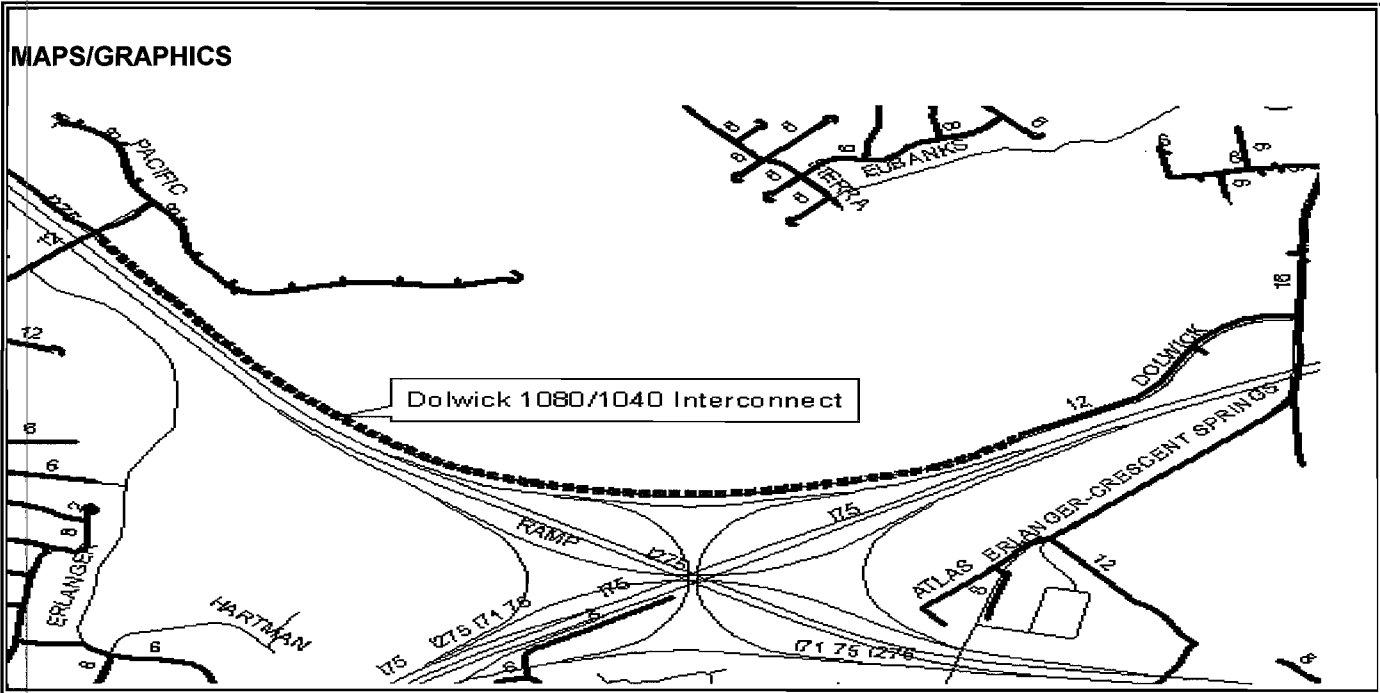
PROJECT TYPE: Back-up Water Main Project

FUNDING SOURCE		
\$	850,000	BAN 2010
\$	850,000	<b>Total Cost</b>

BUDGET BY YEAR		
2007	\$	0
2008	\$	0
2009	\$	0
2010	\$	850,000
2011	\$	0
2012	\$	0
<b>TOTAL COSTS</b>	<b>\$</b>	<b>850,000</b>

**PROJECT DESCRIPTION**

This project involves constructing a new 12" back-up water main along Dolwick from the existing 12" on Dolwick to Turfway Road. This project is designed to provide a back-up feed to the Greater Cinn./N.Ky. Airport and the surrounding commercial and industrial area. This project will connect two different pressure zones together through a special valve. The District's newest Master Plan identified this as a needed improvement.





**CAPITAL ITEM NAME Water Main Replacement Program 2009**

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	3,100,000	BAN 2009
\$	3,100,000	<b>Total Cost</b>

BUDGET BY YEAR			
2007	\$		0
2008	\$		0
2009	\$	3,100,000	
2010	\$		0
2011	\$		0
2012	\$		0
<b>TOTAL COSTS</b>	\$		<b>3,100,000</b>

**PROJECT DESCRIPTION**

This proposed program involves working with various cities in the District's service area to replace old water mains which are deteriorating. The District plans to replace the existing water mains in conjunction with City Street Replacement Programs. Working together with Cities saves the District restoration cost and coordinates our work with the street work. This program is designed to replace existing 4", 6" or 8" unlined cast iron water mains, which the District has experienced some problems with. These funds are part of the District's proposed program designed to replace or rehabilitate 1% of the District's distribution system annually.

**MAPS/GRAPHICS**

N/A

**CAPITAL ITEM NAME Mains into Unserved Areas 2009**

Engineering and Distribution Project

PROJECT TYPE: Water Main Extension

FUNDING SOURCE		
\$	250,000	BAN 2009
\$	250,000	<b>Total Cost</b>

BUDGET BY YEAR		
2007	\$	0
2008	\$	0
2009	\$	250,000
2010	\$	0
2011	\$	0
2012	\$	0
<b>TOTAL COSTS</b>	\$	<b>250,000</b>

**PROJECT DESCRIPTION**  
 These funds will be utilized to extend water mains into unserved areas. The total project funding may include these funds along with grant funds, county funds and surcharges.

**MAPS/GRAPHICS**  
 N/A

**CAPITAL ITEM NAME 2009 Coordinated Roadway Imp./Water Main Replacement**

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	2,000,000	BAN 2009
\$	2,000,000	<b>Total Cost</b>

BUDGET BY YEAR		
2007	\$	0
2008	\$	0
2009	\$	2,000,000
2010	\$	0
2011	\$	0
2012	\$	0
<b>TOTAL COSTS</b>	\$	<b>2,000,000</b>

**PROJECT DESCRIPTION**

This proposed program involves the systematic replacement of old water mains in neighborhood areas which the District has experienced some problems with - poor flows, discolored water complaints and deteriorating water quality. The replacement of these 4", 6" or 8" unlined cast iron water mains will help to improve the overall area water system. These funds are needed to bring the District's Replacement & Rehabilitation Program up to 1% annually. Other funding sources will be the 5 Year Capital Budget.

**MAPS/GRAPHICS**

N/A



**CAPITAL ITEM NAME** Kenton County Urban Main Replacement Match

**Engineering and Distribution Project**

**PROJECT TYPE: Water Main Replacement**

FUNDING SOURCE		
\$	600,000	BAN 2009
\$	600,000	<b>Total Cost</b>

BUDGET BY YEAR		
2008	\$	0
2009	\$	600,000
2010	\$	0
2011	\$	0
2012	\$	0
2013	\$	0
<b>TOTAL COSTS</b>	\$	<b>600,000</b>

**PROJECT DESCRIPTION**

This proposed program involves the systematic replacement of old water mains in neighborhood areas which the District has experienced some problems with - poor flows, discolored water complaints and deteriorating water quality. The replacement of these 4", 6" or 8" unlined cast iron water mains will help to improve the overall area water system. These funds are needed to bring the District's Replacement & Rehabilitation Program up to 1% annually. Other funding sources will be the \$600,000 in grant monies.

**MAPS/GRAPHICS**

N/A

**CAPITAL ITEM NAME Senour Road west to Clover Ridge**

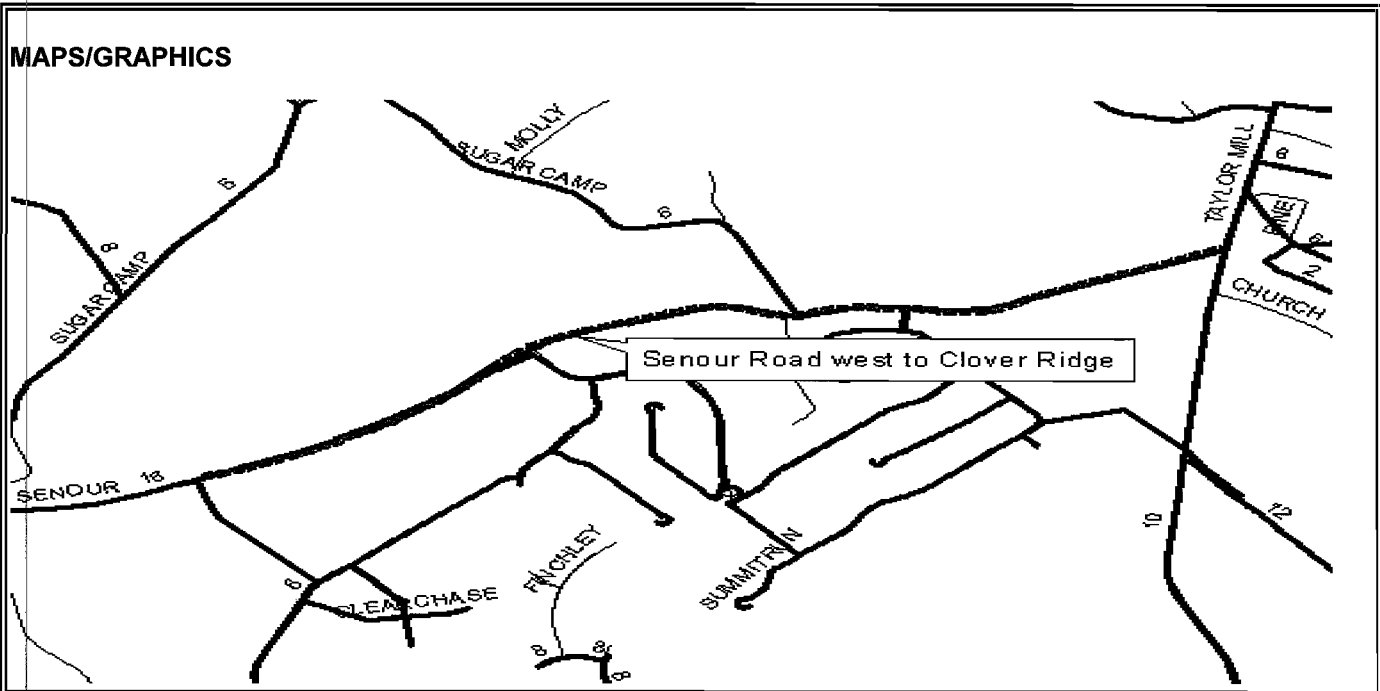
Engineering and Distribution Project

PROJECT TYPE: Hydraulic Improvement Project

FUNDING SOURCE		
\$	287,030	BAN 2010
\$	287,030	<b>Total Cost</b>

BUDGET BY YEAR		
2007	\$	0
2008	\$	0
2009	\$	0
2010	\$	287,030
2011	\$	0
2012	\$	0
<b>TOTAL COSTS</b>	<b>\$</b>	<b>287,030</b>

**PROJECT DESCRIPTION**  
 This project involves constructing a 16-inch transmission water main along Senour Road from the existing 16-inch on Senour to Taylor Mill Road. This project is designed to provide additional water to the Independence area. The District's newest Master Plan identified this as a needed improvement.



**CAPITAL ITEM NAME** Kenton & Campbell Meter Change-Out 2008

Customer Service Project

PROJECT TYPE: Meter Change Out

FUNDING SOURCE		
\$	5,900,000	KIA Loan
\$	5,900,000	<b>Total Cost</b>

BUDGET BY YEAR		
2007	\$	0
2008	\$	0
2009	\$	5,900,000
2010	\$	0
2011	\$	0
<b>TOTAL COSTS</b>	\$	<b>5,900,000</b>

**PROJECT DESCRIPTION**  
 The project encompasses the systematic replacement of existing water meters with an AMR system.

N/A

The purpose of the application of Northern Kentucky Water District is to recover needed operating revenues through an adjustment to customer rates in two steps over the period 2011 through 2012. The rate adjustment is based on a fully allocated Cost of Service Study to recover additional revenues (1) to fund improvements to existing facilities and related capital improvements to meet increasingly stringent and generally unfunded state and federal water quality standards, such as the Memorial Parkway Treatment Plant project; (2) to recover operation and maintenance expenses, which have not been adjusted for several years; (3) to recover depreciation and expenses related to aging infrastructure; (4) to recover pro forma adjustments to operating expenses; (5) to issue bonds to finance the proposed construction; and (6) to make clarifying changes to the tariffs.

Rates are adjusted in two phases to mitigate the impact on customers and to reflect a gradual change in customer bills. The first portion of the adjustment is expected to be implemented upon PSC approval on or about January, 2011. The second phase is expected to be implemented January 1, 2012.

The District is also proposing several tariff revisions to clarify existing language and to add some provisions that should make the tariffs easier to apply and to understand.

The purpose of the application is explained in more detail in the testimony of the witnesses.

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter Of:

APPLICATION OF NORTHERN )  
KENTUCKY WATER DISTRICT (A) FOR ) CASE NO. 2010-0094  
AN ADJUSTMENT OF RATES; (B) )  
ISSUANCE OF BONDS; AND (C) TARIFF )  
CHANGES

PREFILED TESTIMONY OF JACK BRAGG

Q 1 Please state your name and address.

A. Jack Bragg, 2835 Crescent Spring Road, Box 18640, Erlanger, KY 41018-0640.

Q 2 By whom and in what capacity are you employed?

A. I am currently Vice President of Finance for the District.

Q 3 What is the purpose of your testimony?

A. As Vice President of Finance, I am responsible for all accounting and financial information involved in this case and supplied to other witnesses for use in the preparation of the pro-forma balance sheet and income statement and the cost of service study.

Q 4 Did you provide information to Gannet Fleming to allow the calculation of the District's revenue requirements?

A. Yes. Among other information.

Q 5 Would you explain and briefly describe the exhibits that you have prepared or which have been prepared subject to your supervision?

A. Exhibit C is the statement that the most current annual report has been filed with the PSC. Exhibit D is a current listing of bonds, notes and other indebtedness. Exhibit F is the chart of accounts used by the District. Exhibit G is the District's most recent depreciation schedule, which is based on the depreciation study previously



approved by the Commission. Exhibit H is a listing of the software used by the District and its consultants. Exhibit I is the monthly budget and management reports. Exhibit J is the revenue requirement determination and pro-forma adjustments. Exhibit L is the customer notice and the District certification of publication of the notice. Exhibit M is the proposed rate tariffs showing the comparative tariffs, the affect on the customer's monthly bill and the percentage increase on the average bill of each customer class. Finally, Exhibit S is the Affidavit that the information in the application is accurate and complete.

Q 6 Can you briefly summarize the reasons for this application?

A. Yes. The primary issue involves construction projects related to replacement and improvement of our existing infrastructure. As explained in more detail by Richard Harrison, the District is continually expanding its facilities to meet the needs of our customers' demand for water. We are also faced with increasingly stringent water quality standards which necessitate a number of improvements to our treatment plant and related facilities. These projects require funding in the approximate amount of \$46,000,000. The total financing needed to cover issuance costs, debt service and pro forma adjustments to operating expenses is approximately \$32,500,000.

Q 7 What is the District's need as far as the financing for the \$46,000,000 of construction projects?

A. The District has a five year construction program of approximately \$163,000,000. Because the District needs to permanent financing for these projects, as explained by our financial advisor, Keith Brock of Ross Sinclair and Associates, we have included the cost of that financing along with prior Bond Anticipation Notes in this application.

We have also included a list of the projects we anticipate to be constructed over the next five years in order to alert the Commission to the future needs of the

system and the need for the District to fund these projects over the next few years. Because of the number of projects and the amount of funding involved, it will be necessary for the District to file a series of rate increases to reflect the financing of these projects.

Q 8 What is the District doing to keep costs as low as possible?

A. The District is reviewing every position that is vacated as a result of retirement or resignation to determine if those duties can be spread among current employees. We have tried different bidding procedures to attempt to reduce chemical costs and other supply costs and we have restricted travel.

Q. 9 Can the District operate without any projected increases in its operating expenses?

A. No, we are in danger of falling below our mandated coverage limit and must increase our revenues to avoid problems associated with the coverage. We also have to deal with ongoing cost increases.

Q. 10. Mr. Lovan discusses the proposed phase-in of the requested rate adjustment. Can you discuss the benefit to the District of that proposal?

A. Yes. First, the phase in of the rate adjustment will minimize the rate impact on the customers and gradually adjust the rates over a period of time rather than a one time adjustment. The District has discussed a number of options with our financial and cost of service consultants. Based on the review of our revenue needs over the next few years and the expected increase in the cost of borrowing funds to cover the required improvements to our treatment and distribution facilities, it is obvious that a series of rate adjustments will be needed. The adjustments are driven primarily by capital projects, many of which are mandated by the Environmental Protection Agency and are unfunded.

We know that in late 2011 a BAN will either have to be rolled over or converted to permanent financing. To avoid the cost of a roll over and the cost of a separate rate case in 2012, it seems prudent to recover the cost of that financing in

this case, but defer the collection of the portion of the rate increase until the debt is actually incurred, which will be 2012. The District saves some expense that would be associated with a BAN roll over and possibly another rate case application. Those types of savings benefit our customers in the form of lower rates.

Q. 11 What would be the potential financial impact of eliminating the 2012 financing in this case and simply rolling over the BAN for another year?

A. After discussions with Ross Sinclair and Associates, it appears that the interest rate on bonds is relatively low now. However, the low rate is not expected to last indefinitely, so the longer we put off permanent financing of the BAN, the greater the risk of higher debt costs. By dealing with the BAN at the earliest opportunity, we minimize the risk of higher debt costs, which benefits the customers in the form of lower rates.

Q. 12 Does that conclude your testimony?


A. Yes.

#### AFFIDAVIT

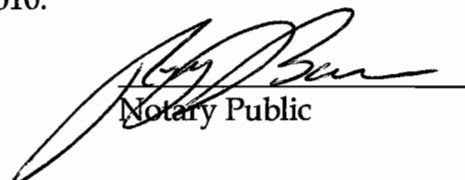
COMMONWEALTH OF KENTUCKY

COUNTY OF KENTON

Affiant, Jack Bragg, after being first sworn, deposes and says that the foregoing prepared testimony is true and correct to the best of his knowledge and belief except as to those matters that are based on information provided to him and as to those he believes to be true and correct.

  
\_\_\_\_\_  
Jack Bragg

This instrument was produced, signed and declared by Jack Bragg to be his act and deed the 5 day of June, 2010.

  
\_\_\_\_\_  
Notary Public

My Commission expires: 5/9/2011

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter Of:

APPLICATION OF NORTHERN KENTUCKY )  
WATER DISTRICT FOR AUTHORITY TO )  
ISSUE REVENUES BONDS, )  
FOR APPROVAL OF ) 2010-000495  
FINANCING, FOR APPROVAL OF )  
CONSTRUCTION, AND FOR ADJUSTMENT )  
IN WATER RATES )

PREFILED TESTIMONY OF KEITH BROCK

Q 1 Please state your name and address.

A. Keith Brock, Ross, Sinclaire and Associates. My business address is  
325 West Main Street, Suite 300  
Lexington, KY 40507

Q 2 By whom and in what capacity are you employed?

A I am employed by Ross, Sinclaire and Associates, Inc. a regional investment  
banking firm as a Financial Advisor.

Q 3 How long have you held your present position?

A. 6 years.

Q 4 Briefly state your professional background.

A I have over 12 years experience which includes: municipal finance, corporate trust,  
sales, underwriting and trading. Currently, I specialize in providing financial advisory  
services to Kentucky cities, counties, special taxing districts, institutions of higher learning,  
and not-for-profit organizations. I have expertise and experience in a variety of debt  
structures including: General Obligation Bonds, Certificates of Participation, Revenue  
Bonds, Leases, Special Assessment Districts, Tax Increment Financings, Qualified Zone

## Academy Bonds and New Market Tax Credits.

Q 5 Have you previously testified before the Kentucky Public Service Commission?

A. No, I have not but. However, our firm has prepared testimony and exhibits that have been presented to the Commission in connection with other rate cases of Northern Kentucky Water District. Additionally, our firm represents other utility districts whose rates and tariffs are subject to PSC approval.

Q 6 In what way are you associated with the pending case for Northern Kentucky Water District?

A. Our firm has been retained as financial advisor for this case.

Q 7 Did you prepare Exhibit A for this case?

A. Yes.

Q 8 Please explain the purpose of Exhibit A.

A. The exhibit shows the total gross debt service of all bond issues currently outstanding for the District. It also shows the proposed bond debt in connection with this case. The exhibit also shows projected schedules in connection with the bonds currently outstanding, the projected sources and uses of funds required in order to deposit the construction fund, pay for all cost of issuance, deposit into the debt service reserve in accordance with the trust indenture, the interest rates and maturity schedules for the bonds, the average interest rate based on current rates of financing, the total projected annual principal and interest requirements of all the bonds outstanding and the projected series bonds which are to be issued in this case.

Q 9 Are these projections based up on information provided to you by the District?

A. Yes. We were provided a description of the projects, the anticipated cost of the projects and the current outstanding bonds and other indebtedness by the District.

Q 10 Based on your study, what is the principal amount of parity revenue bonds that the District should issue to cover the cost of financing its current revenue needs?

A Approximately \$32,435,000.

Q 11 Why is the amount of bonds “approximate”?

A Because, the actual cost of issuance, interest rate and other factors will not be known until the bonds are sold. These costs will affect the total amount of the bonds. That is why the District needs approval for an approximate range of bonds, not a specific dollar amount.

Q 12 The District is proposing to permanently finance its BAN that matures in November, 2011 as part of this case. Is that a sound decision?

A. Yes, the longer the District delays financing that debt, the more likely it will be that interest rates will increase, making the financing more costly. Additionally, if the District were to extend that BAN there would be costs associated with that roll over. Trying to predict future interest rates is difficult and dangerous. However, it is important to understand the framework in terms of both historical and current market expectations. The most relevant comparison for historical rates is the Revenue Bond Index. The index is released by the *Bond Buyer* and is comprised of the arithmetic average of 25 -30 year, A1 rated, tax exempt bonds. The current rate 4.90%. The 20 year average is 5.69%, 10 year average is 5.19%, 20 year low is 4.38%. From a historical basis rates remain relatively low. When combined with the subsidy from the Build America Bond option, it is a very attractive time to borrow money. Measuring the market expectation of future rates is a little

more complex. When looking at fed funds futures, one can ascertain where the market believes the fed will take action over the next year and a half. Current futures indicate the fed will begin raising rates somewhere between November 2010 and April 2011. We are of the opinion that rates are mostly likely to rise over the next 6 months to a year. The fed will have continued pressure to keep rates low until unemployment is improved. However, because unemployment is a lagging indicator, the fed will then need to manage heavy inflationary pressures as it must pull money out of the system. Conversely, there is still much concern about a double dip recession or minimal growth that could prolong the time to full economic recovery by months and thus keeping rates lower longer. In our opinion, it is essentially a timing issue. Rates will likely go up, just a matter of when and how quickly. Most likely we will see a flattening in the yield curve as short term rates will rise higher and faster than long term rates.

In addition, we must factor in construction and political considerations. Construction costs remain very attractive historically and many of our clients are accelerating projects as bids are coming in cheaper than original budgeted amount. The most relevant political consideration is the potential extension of the BAB program past 2010. There is current legislation authorizing the extension for 2 more years, but with a gradual lowering of the subsidy from 35% to 30%. Our opinion is it will be extended with some form of reduction in benefit just a question of how much and how quickly they scale it back. In real terms, a reduction from 35-30% would cost approximately \$700k for a \$20MM, 20 year bond issue. This will increase if interest rates increase (the value of the subsidy increases)

Q 13 Is the cost of the 2011 BAN reflected in your schedules?

A Yes, see schedule



Q 14 Does that conclude your testimony?

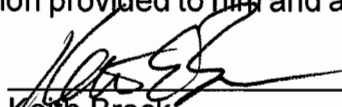
A. Yes.

AFFIDAVIT

COMMONWEALTH OF KENTUCKY

COUNTY OF FAYETTE

Affiant, Keith Brock, after being first sworn, deposes and says that the foregoing prepared testimony is true and correct to the best of his knowledge and belief except as to those matters that are based on information provided to him and as to those he believes to be true and correct.

  
\_\_\_\_\_  
Keith Brock

This instrument was produced, signed and declared by Keith Brock to be his act and deed the 1<sup>st</sup> day of June, 2010.

  
\_\_\_\_\_  
Notary Public

My Commission expires: August 30, 2013

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter Of:

APPLICATION OF NORTHERN KENTUCKY )  
WATER DISTRICT FOR AN ADJUSTMENT ) CASE NO. 2010-0094  
OF RATES AND APPROVAL OF FINANCING )

PREFILED TESTIMONY OF ADAM DAVEY

Q 1 Please state your name and address.

A Adam Davey, CPA

Q 2 By whom and in what capacity are you employed?

A I am employed by Von Lehman and Company, Inc.

Q 3 How long have you held your present position?

A I have been a shareholder in the firm since 2008

Q 4 Briefly state your professional background.

A I have been a certified public accountant since 1998 and have served in an auditing capacity since that time. I am currently the chair of my firm's Quality Control Committee.

Q 5 Have you previously testified before the Public Service Commission of Kentucky?

A No.

Q 6 What service did you and your firm provide to the District in relation to the present case?

A Our firm was retained to provide consulting services and to provide certain exhibits requested by the Public Service Commission on behalf of the District.

Q 7 Was one of those exhibits the audited financial statement of Northern Kentucky Water District to the year ended December 31, 2009?

A Yes.

Q 8 And is that filed with the application as Exhibit J?

A Yes.

Q 9 Did you also prepare Exhibit K?

A Yes, Exhibit K is the pro-forma income statement and balance sheet of Northern Kentucky Water District for the pro-forma period ended December 31, 2009. This exhibit is an attempt to portray the adjustments and pro-forma changes which are reflected in Exhibit N.

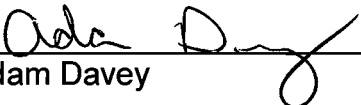
Q 10 Does this complete your prefiled testimony?

A Yes.

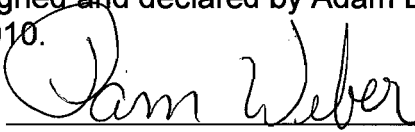
#### AFFIDAVIT

COMMONWEALTH OF KENTUCKY  
COUNTY OF KENTON

Affiant, Adam Davey, after being first sworn, deposes and says that the foregoing prepared testimony is true and correct to the best of his knowledge and belief except as to those matters that are based on information provided to him and as to those he believes to be true and correct.

  
Adam Davey

This instrument was produced, signed and declared by Adam Davey to be his act and deed the 1 day of June, 2010.

  
Notary Public

My Commission expires: 12-05-11

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter Of:

APPLICATION OF NORTHERN KENTUCKY )  
WATER DISTRICT FOR (A) FOR ) Case No. 2010-0094  
AN ADJUSTMENT OF RATES )  
(B) ISSUANCE OF BONDS ; )  
AND (C) TARIFF CHANGES )

PREFILED TESTIMONY OF RICHARD HARRISON, P.E.

Q 1 Please state your name and business address.

A. Richard Harrison, 2835 Crescent Spring Drive, Erlanger, Kentucky.

Q 2 Where are you employed?

A I am vice president of engineering/distribution for the Northern Kentucky Water District.

Q 3 State your professional education and background.

A I have a Bachelor of Science degree in Civil Engineering from the University of Kentucky and have been responsible for the operation of the Engineering and Distribution Department for the Kenton County Water District from 1997 to the present.

Q 4 Are you a registered engineer in Kentucky?

A. Yes. My state board of registration for professional engineers and land surveyors registration number is 16,203.

Q 5 Generally, what are your duties with the District?

A. I provide general supervision for all construction and design for distribution systems and treatment and hydraulic matters for the District. I am responsible for the construction, maintenance, repairs, replacement and planning for the District as far as the distribution systems of the District.

Q 6 Have you prepared an exhibit which details the projects the District is proposing to

finance and construct in this case?

A. Yes. Exhibit O.

Q 7 Could you generally explain the purpose of Exhibit O?

A. This exhibit contains the project description and cost and case number approving the certificate to construct.

Q 8 Can you explain briefly the number of projects and the total amount of projects that the District is requesting in this case?

A. Yes. The District is requesting approximately \$ 46,000,000 in permanent financing for projects which are scheduled for the year 2010 or earlier. Those projects are summarized in Exhibit O, which includes approximately \$28 000,000 in BAN projects and \$18,000,000 in KIA loan funded projects.

Q 9 Is the District requesting a Certificate of Convenience and Necessity for these projects?

A. No. The District has already obtained certificates for projects, has filed a separate application for the project or they are ordinary extensions, which fall within the scope of projects previously recognized by the Commission as ordinary.

Q 10 Have these projects been previously identified to the Commission?

A Yes. In May of 2007, the District sent a five year construction program to the Commission which included these projects.

Q 11 Have there been any material changes in the project list?

A. Yes, as with any ongoing business, the projects change from time to time based on immediate needs, changes in priorities and unforeseen events. But in the last several years we have identified a number of additional projects that will need to be added to the capital project list. Many of these projects relate to modifications to our treatment facilities to meet more stringent EPA standards. Consequently our projected capital budget for the next five years is estimated to be \$163,000,000.

Q 12 In addition to the projects contained in Exhibit O, the District has also submitted

Exhibit R, which is a five year construction program. Could you explain the purpose of this exhibit?

A. Yes, the District has an ongoing construction program for upgrading and improving service and for repairs, improvements and replacements of existing facilities. While the District is requesting \$46,000,000 in permanent financing for the projects listed in Exhibit O, for the next five years there is approximately \$163,000,000 of projects which will need to be funded and constructed. The purpose of Exhibit R is to inform the Commission of the need for these projects and to put the Commission on notice that over the next several years the District will be filing additional rate cases and requests for approval of these projects as they become due.

Q 13 Why is it necessary for the District to come before the Commission for rate increases related to this construction?

A. These projects are necessary in order to allow the District to meet federally mandated and unfunded regulations, to help address aging infrastructure requirements and to upgrade undersized, existing infrastructure to meet the anticipated demands of our customers. There is an ongoing need for a substantial amount of funding each year to address those needs. It simply is not possible for current rates to fund the substantial construction budget that is associated with the projects listed in the five year construction budget.

Q14 What is the estimated amount of new plant the District will install and begin operating in 2010?

A. Approximately \$10,000,000 is the estimated amount of new plant that the District will install and begin operating in 2010.

Q15 Are there any tariff changes proposed in this application?

A. Yes. We have added a definition of customer, updated the overtime charge and customer deposit sections and made a few other minor editing changes to clarify

the terms of the tariff. All of the changes are highlighted in Exhibit M.

Q16 Does that conclude your testimony?

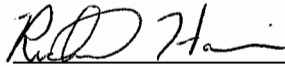
A. Yes.

AFFIDAVIT

COMMONWEALTH OF KENTUCKY

COUNTY OF KENTON

Affiant, Richard Harrison, after being first sworn, deposes and says that the foregoing prepared testimony is true and correct to the best of his knowledge and belief except as to those matters that are based on information provided to him and as to those he believes to be true and correct.



Richard Harrison

This instrument was produced, signed and declared by Richard Harrison to be his act and deed the 4 day of June, 2010.



Notary Public

My Commission expires: 5-9-2011

NORTHERN KENTUCKY WATER DISTRICT  
CASE NO. 2010- 00094

DIRECT TESTIMONY OF  
PAUL R. HERBERT

CONCERNING  
COST OF SERVICE ALLOCATION  
AND  
CUSTOMER RATE DESIGN

BEFORE THE  
KENTUCKY PUBLIC SERVICE COMMISSION

June 4, 2010



BEFORE THE KENTUCKY PUBLIC SERVICE COMMISSION

RE: NORTHERN KENTUCKY WATER DISTRICT  
CASE NO. 2010-00094

DIRECT TESTIMONY OF PAUL R. HERBERT

Line  
No.

1

QUALIFICATIONS

2

1. Q. Please state your name and address.

3

A. My name is Paul R. Herbert. My business address is 207 Senate Avenue, Camp Hill,  
4 Pennsylvania.

5

2. Q. By whom are you employed?

6

A. I am employed by Gannett Fleming, Inc.

7

3. Q. What is your position with Gannett Fleming, Inc., and briefly state your general duties and  
8 responsibilities.

9

A. I am President of the Valuation and Rate Division. My duties and responsibilities include  
10 the preparation of accounting and financial data for revenue requirement and cash working  
11 capital claims, the allocation of cost of service to customer classifications, and the design of  
12 customer rates in support of public utility rate filings.

13

4. Q. Have you presented testimony in rate proceedings before a regulatory agency?

14

A. Yes. I have testified before the Pennsylvania Public Utility Commission, the New Jersey  
15 Board of Public Utilities, the Public Utilities Commission of Ohio, the Public Service  
16 Commission of West Virginia, the Kentucky Public Service Commission, the Iowa State  
17 Utilities Board, the Virginia State Corporation Commission, the Illinois Commerce  
18 Commission, the Tennessee Regulatory Authority, the California Public Utilities  
19 Commission, New Mexico Public Regulation Commission, the Delaware Public Service  
20 Commission, Arizona Corporate Commission and the Missouri Public Service Commission

DIRECT TESTIMONY OF PAUL R. HERBERT

1 concerning revenue requirements, cost of service allocation, rate design and cash working  
2 capital claims.

3 A list of the cases in which I have testified is provided at the end of my direct  
4 testimony.

5 5. Q. What is your educational background?

6 A. I have a Bachelor of Science Degree in Finance from the Pennsylvania State University,  
7 University Park, Pennsylvania.

8 6. Q. Would you please describe your professional affiliations?

9 A. I am a member of the American Water Works Association and serve as a member of the  
10 Management Committee for the Pennsylvania Section. I am also a member of the  
11 Pennsylvania Municipal Authorities Association. In 1998, I became a member of the  
12 National Association of Water Companies as well as a member of its Rates and Revenue  
13 Committee.

14 7. Q. Briefly describe your work experience.

15 A. I joined the Valuation Division of Gannett Fleming Corddry and Carpenter, Inc.,  
16 predecessor to Gannett Fleming Valuation and Rate Consultants, Inc., in September 1977,  
17 as a Junior Rate Analyst. Since then, I advanced through several positions and was assigned  
18 the position of Manager of Rate Studies on July 1, 1990. On June 1, 1994, I was promoted  
19 to Vice President and on November 1, 2003, I was promoted to Senior Vice President. On  
20 July 1, 2007, I was promoted to my current position as President of the Valuation and Rate  
21 Division of Gannett Fleming, Inc.

22 While attending Penn State, I was employed during the summers of 1972, 1973 and  
23 1974 by the United Telephone System - Eastern Group in its accounting department. Upon  
24 graduation from college in 1975, I was employed by Herbert Associates, Inc., Consulting  
25 Engineers (now Herbert Rowland and Grubic, Inc.), as a field office manager until  
26 September 1977.

DIRECT TESTIMONY OF PAUL R. HERBERT

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26

COST OF SERVICE ALLOCATION

8. Q. What is the purpose of your testimony in this proceeding?
- A. My testimony is in support of the cost of service allocation and rate design study conducted under my direction and supervision for the Northern Kentucky Water District, ("NKWD").
9. Q. Have you prepared an exhibit presenting the results of your study?
- A. Yes. Exhibit N presents the results of the allocation of the pro forma cost of service to the several customer classifications as of December 31, 2009, and the proposed rate design.
10. Q. Briefly describe the purpose of your cost allocation study.
- A. The purpose of the study was to allocate the total cost of service, which is the total revenue requirement, to the several customer classifications. The cost of service includes operation and maintenance expenses, depreciation expense and amortizations, taxes other than income, and debt service costs,. In the study, the total costs were allocated to the residential, commercial and multi-family, industrial, public authority, wholesale, and fire protection classifications in accordance with generally-accepted principles and procedures. The cost of service allocation results in indications of the relative cost responsibilities of each class of customers. The allocated cost of service is one of several criteria appropriate for consideration in designing customer rates to produce the required revenues.
11. Q. Please describe the method of cost allocation that was used in your study.
- A. The base-extra capacity method, as described in the 2000 and prior Water Rates Manuals (M1) published by the American Water Works Association (AWWA), was used to allocate the pro forma costs. The method is a recognized method for allocating the cost of providing water service to customer classifications in proportion to the classifications' use of the commodity, facilities and services. It is generally accepted as a sound method for allocating the cost of water service and has been used by the NKWD in previous rate cases.
12. Q. Is the method described in Exhibit N?

DIRECT TESTIMONY OF PAUL R. HERBERT

1       A. Yes. It is described on pages 3 and 4 of the exhibit.

2   13. Q. Please describe the procedure followed in the cost allocation study.

3       A. Each element of cost in the pro forma cost of service was allocated to cost functions and  
4       customer classifications through the use of appropriate allocation factors. This allocation is  
5       presented in Schedule B on pages 8 through 12 of Exhibit N. The customer classifications  
6       include residential, commercial and multi-family, industrial, public authority, wholesale and  
7       fire protection classifications. The items of cost, which include operation and maintenance  
8       expenses, depreciation and amortization and debt service costs, and taxes other than income  
9       taxes, are identified in column 1 of Schedule B. The cost of each item, shown in column 3,  
10      is allocated to the several customer classifications based on allocation factors referenced in  
11      column 2. The development of the allocation factors is presented in Schedule C of the  
12      exhibit.

13             The four basic cost functions are base, extra capacity, customer and fire protection  
14      costs. Base Costs are costs that tend to vary with the quantity of water used, plus costs  
15      associated with supplying, treating, pumping and distributing water to customers under  
16      average load conditions, without the elements necessary to meet peak demands. Base costs  
17      are allocated to customer classifications based on average daily usage.

18             Extra Capacity Costs are costs associated with meeting usage requirements in excess  
19      of average. They include the operating and capital costs for additional plant and system  
20      capacity beyond that required for average use. Extra capacity costs were subdivided into  
21      costs to meet maximum day extra capacity and maximum hour extra capacity requirements.  
22      Extra capacity costs are allocated to customer classifications based on estimated maximum  
23      day and hour demands in excess of average use for each classification.

24             Customer Costs are costs associated with serving customers regardless of their usage  
25      or demand characteristics. Customer costs are subdivided into customer facilities costs,  
26      which include meters and services, and customer accounting costs, which include billing

DIRECT TESTIMONY OF PAUL R. HERBERT

1 and meter reading functions. Customer costs are allocated to classes based on the number  
2 and size of meters and the number of bills.

3 Fire Protection Costs are costs associated with providing the facilities to meet the  
4 potential peak demand of fire protection service as well as direct costs such as the cost for  
5 fire hydrants.

6 14. Q. Please provide examples of the cost allocation process.

7 A. I will use some of the larger cost items to illustrate the principles and considerations used in  
8 the cost allocation methodology. Purchased electric power and treatment chemicals costs  
9 are examples of costs that tend to vary with the amount of water consumed and are  
10 considered base costs. Thus, Factor 1 assigns these costs to customer classifications based  
11 on average daily usage.

12 Other source of supply, pumping, purification and transmission costs are associated  
13 with meeting usage requirements in excess of the average, generally to meet maximum day  
14 requirements. Costs of this nature are allocated partially as base costs, proportional to  
15 average daily consumption, partially as maximum day extra capacity costs, in proportion to  
16 maximum day extra capacity, and, in the case of certain pumping stations and transmission  
17 mains, partially as fire protection costs, through the use of Factors 2 and 3. The  
18 development of the allocation factors, referenced as Factors 2 and 3 shown in Schedule C,  
19 pages 14 and 16, is based on the system peak day ratio and the potential demand of fire  
20 protection.

21 Costs associated with distribution mains and storage facilities are allocated partly on  
22 the basis of average consumption and partly on the basis of maximum hour extra demand,  
23 including the demand for fire protection service, because these facilities are designed to  
24 meet maximum hour and fire demand requirements. The development of the factors,  
25 referenced as Factors 4 and 5, used for these allocations is shown in Schedule C, on pages  
26 17 through 20, of Exhibit N. The wholesale class is excluded from the allocation of

DIRECT TESTIMONY OF PAUL R. HERBERT

1 distribution mains (Factor 4) since these customers are connected to larger mains and do not  
2 benefit from the smaller distribution mains.

3 Operation and maintenance costs for transmission and distribution mains are allocated  
4 on a combined bases of Factor 3 (maximum day with fire) for transmission mains and  
5 Factor 4 (maximum hour) for distribution mains. The weighting of the factors is based on  
6 the footage of mains and is referenced as Factor 6.

7 Costs associated with meters and services facilities are allocated to customer  
8 classifications based on meter and service equivalents using Factors 8 and 9. Billing and  
9 collecting costs and meter reading are assigned to customer classifications based on the  
10 number of bills using Factors 12.. Operating and capital costs associated with public fire  
11 hydrants were assigned directly to the fire protection class (Factor 7).

12 Administrative and general costs are allocated on the basis of allocated direct costs  
13 excluding those costs such as purchased power and chemicals, which require little  
14 administrative and general expense. The development of factors for this allocation,  
15 referenced as Factor 14, is presented on page 28 of Exhibit N.

16 Annual depreciation accruals are allocated on the basis of the function of the facilities  
17 represented by the depreciation expense for each depreciable plant account. The original  
18 cost less depreciation of utility plant in service is similarly allocated for the purpose of  
19 developing factors, referenced as Factor 18, for allocating items such as debt service. The  
20 development of Factor 18 is presented on pages 30 through 32 of Exhibit N.

21 Factor 20 reallocates the costs allocated to fire protection since NKWD does not  
22 charge for fire protection service. The factor was based on meter equivalents excluding  
23 wholesale customers to recognize that customers with larger meters generally have higher  
24 property values.

25 Factor 18, as well as Factors 14 and 15 discussed earlier, are composite allocation  
26 factors. Composite factors are generated internally in the cost allocation program based on

DIRECT TESTIMONY OF PAUL R. HERBERT

1           the results of allocating other costs. Factors 11, 16, 17 and 19 also are composite factors.  
2           Refer to Schedule C of Exhibit N for a description of the basis of each composite factor.

3 15. Q.   What was the source of the total cost of service data set forth in column 3 of Schedule C of  
4           Exhibit N?

5           A.   The pro forma costs of service were furnished by the NKWD.

6 16. Q.   Refer to Factors 2 and 3 and explain what factors were considered in estimating the  
7           maximum day extra capacity and maximum hour extra capacity demands used for the  
8           customer classifications.

9           A.   The estimated demands were based on judgment which considered field studies of customer  
10          class demands conducted for other water utilities, field observations of the service areas of  
11          the NKWD, the class factors used in the last cost of service study, and generally-accepted  
12          customer class maximum day and maximum hour demand ratios.

13 17. Q.   Have you summarized the results of your cost allocation study?

14          A.   Yes. The results are summarized in columns 1, 2 and 3 of Schedule A on page 6 of Exhibit  
15          N. The total allocated pro forma cost of service as of December 31, 2009, for each  
16          customer classification identified in column 1 is brought forward from Schedule B and  
17          shown in column 2. Column 3 presents each customer classification's cost responsibility as  
18          a percent of the total cost.

19 18. Q.   Have you compared these cost responsibilities with the proportionate revenue under existing  
20          rates for each customer classification?

21          A.   Yes. A comparison of the allocated cost responsibilities and the percentage of revenue  
22          under existing rates can be made by comparing columns 3 and 5 of Schedule A of Exhibit  
23          N. A similar comparison of the percentage cost responsibilities (relative cost of service)  
24          and the percentage of pro forma revenues (relative revenues) under proposed rates – Step 2  
25          can be made by comparing columns 3 and 7 of Schedule A of Exhibit N. The proposed  
26          increase and the percent increase by class are shown in columns 8 and 9, respectfully.





DIRECT TESTIMONY OF PAUL R. HERBERT

1 24. Q. Please explain the development of the service charges.

2 A. The development of the service charges is set forth on Schedule E on page 35 of the Exhibit.  
3 Service charges should recover the cost of customer facilities such as meters and services  
4 and the cost of customer accounting including billing and collecting and meter reading  
5 costs.

6 Schedule E shows the cost of service for these cost functions in column 2. These  
7 amounts were taken from an analysis of customer costs generated within the cost allocation  
8 study. The costs associated with meters are divided by the total 5/8-inch meter equivalents  
9 and by 12 months to determine the monthly cost related to a 5/8-inch meter and divided by 4  
10 for the quarterly cost. The costs associated with services are divided by 3/4-inch service  
11 equivalents and by 12 months to determine the monthly cost related to a 3/4-inch service  
12 and by 4 for the quarterly cost. Costs associated with billing and collecting, and meter  
13 reading are divided by the number of bills to determine the cost per bill for these functions.  
14 The sum of the monthly costs for a 5/8-inch meter is \$17.08 and the sum of the quarterly  
15 cost for a 5/8-inch meter is \$34.77.

16 The step 2 service charges for the monthly and quarterly 5/8-inch meter customers  
17 were set to move toward the indicated cost of service explained above. The monthly charge  
18 was increased from \$12.54 to \$13.00 or about 3.7% and the quarterly charge was increased  
19 from \$18.97 to \$26.00 or about 37.1%. The monthly rates for the larger-sized meters are  
20 determined by the same increase as the 5/8-inch monthly increase. The quarterly rates for  
21 the larger-sized meters are determined by the same increase as the 5/8-inch quarterly  
22 increase.

23 25. Q. How were the step 2 volumetric rates determined?

24 A. After the proposed service charges were applied to the bill analysis, the existing volumetric  
25 rates were increased so that revenues from each class moved toward the indicated cost of  
26 service and that total revenues equaled the proposed revenue requirement.

DIRECT TESTIMONY OF PAUL R. HERBERT

1 26. Q. How were the step 1 rates determined?

2 A. The step 1 rates were designed to be approximately half-way between the present rates and  
3 the proposed step 2 rates.

4 27. Q. Does that conclude your direct testimony?

5 A. Yes, it does.

LIST OF CASES IN WHICH PAUL R. HERBERT TESTIFIED

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
1.	1983	Pa. PUC	R-832399	T. W. Phillips Gas and Oil Co.	Pro Forma Revenues
2.	1989	Pa. PUC	R-891208	Pennsylvania-American Water Company	Bill Analysis and Rate Application
3.	1991	PSC of W. Va.	91-106-W-MA	Clarksburg Water Board	Revenue Requirements (Rule 42)
4.	1992	Pa. PUC	R-922276	North Penn Gas Company	Cash Working Capital
5.	1992	NJ BPU	WR92050532J	The Atlantic City Sewerage Company	Cost Allocation and Rate Design
6.	1994	Pa. PUC	R-943053	The York Water Company	Cost Allocation and Rate Design
7.	1994	Pa. PUC	R-943124	City of Bethlehem	Revenue Requirements, Cost Allocation, Rate Design and Cash Working Capital
8.	1994	Pa. PUC	R-943177	Roaring Creek Water Company	Cash Working Capital
9.	1994	Pa. PUC	R-943245	North Penn Gas Company	Cash Working Capital
10.	1994	NJ BPU	WR94070325	The Atlantic City Sewerage Company	Cost Allocation and Rate Design
11.	1995	Pa. PUC	R-953300	Citizens Utilities Water Company of Pennsylvania	Cost Allocation and Rate Design
12.	1995	Pa. PUC	R-953378	Apollo Gas Company	Revenue Requirements and Rate Design
13.	1995	Pa. PUC	R-953379	Carnegie Natural Gas Company	Revenue Requirements and Rate Design
14.	1996	Pa. PUC	R-963619	The York Water Company	Cost Allocation and Rate Design
15.	1997	Pa. PUC	R-973972	Consumers Pennsylvania Water Company - Shenango Valley Division	Cash Working Capital
16.	1998	Ohio PUC	98-178-WS-AIR	Citizens Utilities Company of Ohio	Water and Wastewater Cost Allocation and Rate Design
17.	1998	Pa. PUC	R-984375	City of Bethlehem - Bureau of Water	Revenue Requirement, Cost Allocation and Rate Design
18.	1999	Pa. PUC	R-994605	The York Water Company	Cost Allocation and Rate Design
19.	1999	Pa. PUC	R-994868	Philadelphia Suburban Water Company	Cost Allocation and Rate Design
20.	1999	PSC of W.Va.	99-1570-W-MA	Clarksburg Water Board	Revenue Requirements (Rule 42), Cost Allocation and Rate Design
21.	2000	Ky. PSC	2000-120	Kentucky-American Water Company	Cost Allocation and Rate Design
22.	2000	Pa. PUC	R-00005277	PPL Gas Utilities	Cash Working Capital
23.	2000	NJ BPU	WR00080575	Atlantic City Sewerage Company	Cost Allocation and Rate Design
24.	2001	Ia. St Util Bd	RPU-01-4	Iowa-American Water Company	Cost Allocation and Rate Design
25.	2001	Va. St. Corp	PUE010312	Virginia-American Water Company	Cost Allocation and Rate Design
26.	2001	WV PSC	01-0326-W-42T	West-Virginia American Water Company	Cost Allocation And Rate Design
27.	2001	Pa. PUC	R-016114	City of Lancaster	Tapping Fee Study
28.	2001	Pa. PUC	R-016236	The York Water Company	Cost Allocation and Rate Design
29.	2001	Pa. PUC	R-016339	Pennsylvania-American Water Company	Cost Allocation and Rate Design
30.	2001	Pa. PUC	R-016750	Philadelphia Suburban Water Company	Cost Allocation and Rate Design
31.	2002	Va. St. Corp Cm	PUE-2002-00375	Virginia-American Water Company	Cost Allocation and Rate Design
32.	2003	Pa. PUC	R-027975	The York Water Company	Cost Allocation and Rate Design
33.	2003	Tn Reg. Auth	03-	Tennessee-American Water Company	Cost Allocation and Rate Design
34.	2003	Pa. PUC	R-038304	Pennsylvania-American Water Company	Cost Allocation and Rate Design
35.	2003	NJ BPU	WR03070511	New Jersey-American Water Company	Cost Allocation and Rate Design
36.	2003	Mo. PSC	WR-2003-0500	Missouri-American Water Company	Cost Allocation and Rate Design
37.	2004	Va. St. Corp Cm	PUE-200 -	Virginia-American Water Company	Cost Allocation and Rate Design
38.	2004	Pa. PUC	R-038805	Pennsylvania Suburban Water Company	Cost Allocation and Rate Design
39.	2004	Pa. PUC	R-049165	The York Water Company	Cost Allocation and Rate Design
40.	2004	NJ BPU	WRO4091064	The Atlantic City Sewerage Company	Cost Allocation and Rate Design
41.	2005	WV PSC	04-1024-S-MA	Morgantown Utility Board	Cost Allocation and Rate Design
42.	2005	WV PSC	04-1025-W-MA	Morgantown Utility Board	Cost Allocation and Rate Design
43.	2005	Pa. PUC	R-051030	Aqua Pennsylvania, Inc.	Cost Allocation and Rate Design
44.	2006	Pa. PUC	R-051178	T. W. Phillips Gas and Oil Co.	Cost Allocation and Rate Design
45.	2006	Pa. PUC	R-061322	The York Water Company	Cost Allocation and Rate Design
46.	2006	NJ BPU	WR-06030257	New Jersey American Water Company	Cost Allocation and Rate Design
47.	2006	Pa. PUC	R-061398	PPL Gas Utilities, Inc.	Cost Allocation and Rate Design
48.	2006	NM PRC	06-00208-UT	New Mexico American Water Company	Cost Allocation and Rate Design
49.	2006	Tn Reg Auth	06-00290	Tennessee American Water Company	Cost Allocation and Rate Design

LIST OF CASES IN WHICH PAUL R. HERBERT TESTIFIED

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
50.	2007	Ca. PUC	U-339-W	Suburban Water Systems	Water Conservation Rate Design
51.	2007	Ca. PUC	U-168-W	San Jose Water Company	Water Conservation Rate Design
52.	2007	Pa. PUC	R-00072229	Pennsylvania American Water Company	Cost Allocation and Rate Design
53.	2007	Ky. PSC	2007-00143	Kentucky American Water Company	Cost Allocation and Rate Design
54.	2007	Mo. PSC	WR-2007-0216	Missouri American Water Company	Cost Allocation and Rate Design
55.	2007	Oh. PUC	07-1112-WS-AIR	Ohio American Water Company	Cost Allocation and Rate Design
56.	2007	Il. CC	07-0507	Illinois American Water Company	Customer Class Demand Study
57.	2007	Pa. PUC	R-00072711	Aqua Pennsylvania, Inc.	Cost Allocation and Rate Design
58.	2007	NJ BPU	WR07110866	The Atlantic City Sewerage Company	Cost Allocation and Rate Design
59.	2007	Pa. PUC	R-00072492	City of Bethlehem – Bureau of Water	Revenue Requirements, Cost Alloc.
60.	2007	WV PSC	07-0541-W-MA	Clarksburg Water Board	Cost Allocation and Rate Design
61.	2007	WV PSC	07-0998-W-42T	West Virginia American Water Company	Cost Allocation and Rate Design
62.	2008	NJ BPU	WR08010020	New Jersey American Water Company	Cost Allocation and Rate Design
63.	2008	Va St Corp Com		Virginia American Water Company	Cost Allocation and Rate Design
64.	2008	Tn. Reg. Auth.	08-00039	Tennessee American Water Company	Cost Allocation and Rate Design
65.	2008	Mo PSC	WR-2008-0311	Missouri American Water Company	Cost Allocation and Rate Design
66.	2008	De PSC	08-96	Artesian Water Company, Inc.	Cost Allocation and Rate Design
67.	2008	Pa PUC	R-2008-2032689	Penna. American Water Co.–Coatesville Wastewater	Cost Allocation and Rate Design
68.	2008	AZ Corp. Com.	W-01303A-08-0227 SW-01303A-08-227	Arizona American Water Co. - Water - Wastewater	Cost Allocation and Rate Design
69.	2008	Pa PUC	R-2008-2023067	The York Water Company	Cost Allocation and Rate Design
70.	2008	WV PSC	08-0900-W-42T	West Virginia American Water Company	Cost Allocation and Rate Design
71.	2008	Ky PSC	2008-00250	Frankfort Electric and Water Plant Board	Cost Allocation and Rate Design
72.	2008	Ky PSC	2008-00427	Kentucky American Water Company	Cost Allocation and Rate Design
73.	2009	PaPUC	2008-2079660	UGI – Penn Natural Gas	Cost of Service Allocation
74.	2009	PaPUC	2008-2079675	UGI – Central Penn Gas	Cost of Service Allocation
75.	2009	PaPUC	2009-2097323	Pennsylvania American Water Co.	Cost Allocation and Rate Design
76.	2009	Ia St Util Bd	RPU-09-	Iowa-American Water Company	Cost Allocation and Rate Design
77.	2009	Il CC	09-0329	Illinois-American Water Company	Cost Allocation and Rate Design
78.	2009	Oh PUC	09-391-WS-AIR	Ohio-American Water Company	Cost Allocation and Rate Design
79.	2009	PaPUC	R-2009-2132019	Aqua Pennsylvania, Inc.	Cost Allocation and Rate Design
80.	2009	Va St Corp Com	PUC-00059	Aqua Virginia, Inc.	Cost Allocation (only)
81.	2009	Mo PSC	WR-2010-0131	Missouri American Water Company	Cost Allocation and Rate Design
82.	2010	Va St Corp Com	2010-00001	Virginia American Water Company	Cost Allocation and Rate Design
83.	2010	KyPSC	2010-00036	Kentucky American Water Company	Cost Allocation and Rate Design
84.	2010	NJ BPU		New Jersey American Water Company	Cost Allocation and Rate Design
85.	2010	Pa PUC	2010-	T.W. Phillips Gas and Oil Co.	Cost Allocation and Rate Design
86.	2010	Pa PUC	2010-2166212	Pennsylvania American Water Co. - Wastewater	Cost Allocation and Rate Design

AFFIDAVIT

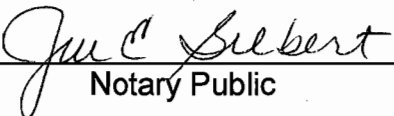
COMMONWEALTH OF PENNSYLVANIA

COUNTY OF CUMBERLAND

Affiant, PAUL R. HERBERT, after being first sworn, deposes and says that the foregoing prepared testimony is true and correct to the best of his knowledge and belief except as to those matters that are based on information provided to him and as to those he believes to be true and correct.

  
\_\_\_\_\_  
PAUL R. HERBERT

This instrument was produced, signed and declared by Paul R. Herbert to be his act and deed the 3<sup>rd</sup> day of June, 2010.

  
\_\_\_\_\_  
Notary Public

My Commission expires: 9-13-2012

COMMONWEALTH OF PENNSYLVANIA  
Notarial Seal  
Jill E. Gilbert, Notary Public  
East Pennsboro Twp., Cumberland County  
My Commission Expires Sept. 13, 2012  
Member, Pennsylvania Association of Notaries

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter Of:

APPLICATION OF NORTHERN KENTUCKY )  
WATER DISTRICT FOR AUTHORITY TO ISSUE )  
REVENUE BONDS, FOR APPROVAL OF )  
FINANCING, FOR APPROVAL OF )  
CONSTRUCTION, AND FOR ADJUSTMENT IN )  
WATER RATES. )

PREFILED TESTIMONY OF ROGER L. PETERMAN

Q1 Please state your name and address?

A. My name is Roger L. Peterman of the firm Peck, Shaffer & Williams LLP, 50 East RiverCenter Boulevard, Covington, Kentucky 41011.

Q2 What is your affiliation with the Northern Kentucky Water District?

A. Our firm serves as bond counsel for the District and is responsible for the bond resolutions and related matters associated with the issuance of the bonds proposed in this case.

Q3 Did you prepare Exhibit B to the application?

A. Yes.

Q4 Explain what Exhibit B is?

A. Exhibit B consists of the general bond resolution of the District which sets out the general terms for all bonds issued by the District. Also included is the series bond resolution authorizing the issuance of water district revenue bonds Series 2011, approving the maximum principal amount of the bonds proposed to be issued, the authorization for establishing maturities, the redemption provisions, the disposition of the proceeds of

those bonds, the terms and conditions of the sale of those bonds and the conditions for their delivery.

Q5 Do you have any further comments?

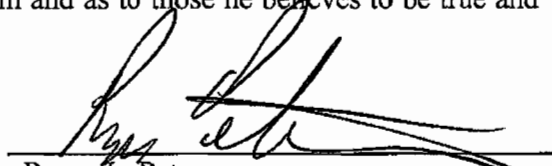
A. Yes. Although the series bond resolution has been adopted as a part of the process of issuing bond anticipation notes, it is subject to amendment based upon the actions of the Commission regarding this matter, as well as market conditions and tax law considerations existing at the time the bonds are proposed to be sold.

AFFIDAVIT

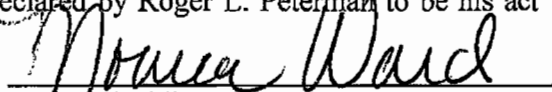
COMMONWEALTH OF KENTUCKY

COUNTY OF KENTON

Affiant, Roger L. Peterman, after being first sworn, deposes and states that the foregoing prepared testimony is true and correct to the best of his knowledge and belief except as to those matters that are based on information provided to him and as to those he believes to be true and correct.

  
\_\_\_\_\_  
Roger L. Peterman

This instrument was produced, signed and declared by Roger L. Peterman to be his act and deed the 1st day of June, 2010.

  
\_\_\_\_\_  
Notary Public

My Commission expires: 3-27-11

48047\_1.DOC

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF NORTHERN )  
KENTUCKY WATER DISTRICT (A) FOR )  
AN ADJUSTMENT OF RATES; (B) ) CASE NO. 2010-0094  
ISSUANCE OF BONDS; AND (C) )  
TARIFF CHANGES )

PREFILED TESTIMONY OF C. RONALD LOVAN, P.E.

Q1 State your name and address.

A. My name is C. Ronald Lovan, 2835 Crescent Spring Drive, Erlanger, Kentucky 41018.

Q2 What is your position with Northern Kentucky Water District?

A. I am President/CEO of the District. I was appointed to this position on January 31, 2001.

Q3 Briefly, what is your professional experience and background?

A. I am currently President/CEO for the District. I have experience in all aspects of the water and wastewater field including management, operation, design and regulatory affairs. I earned both a Bachelor of Science and a Masters of Science in Civil Engineering from the University of Kentucky. I am a licensed Professional Engineer in the states of Kentucky and Colorado. Previously, I spent 15 years as General Manager of a water/wastewater utility serving a large suburb of Denver, Colorado. Prior to that, I spent 11 years in the consulting engineering business in Lexington. I began my career with the Kentucky Water Pollution Control Commission.

Q.4 Describe the District's operations.

A. Northern Kentucky Water District serves retail customers in Campbell, Kenton and part of Boone County, and sells water at wholesale to non-affiliated water distribution systems in Pendleton, Grant, and Boone Counties. NKWD's current customer base is approximately 80,000 retail accounts and three wholesale customers. The total population base served by the District is approximately 300,000 people. Northern owns and operates three water



treatment plants with a total capacity of approximately 64 million gallons per day. The District's net plant is approximately \$275,651,336.00.

Q.5 What is the purpose of this application?

A. The District has a number of capital construction projects that have been approved and are driven by unfunded, federal mandated regulations or aging infrastructure needs. These projects are more specifically discussed in Richard Harrison's testimony. To finance these projects the District needs to issue bonds. The amount and costs of these bonds are described by Mr. Brock in his testimony. Additionally, there are other pro forma adjustments to reflect actual test year expenses and revenues, which are reflected in the testimony of Mr. Bragg and Mr. Herbert. As a result of the financing of these projects and the pro forma adjustments, our customers' rates will have to be adjusted.

Q.6. What is the basis for the determination of the rate adjustment?

A. The factors in the rate adjustment being proposed are the capital projects and the pro forma adjustments. These projects allow the District to continue to provide high quality drinking water, meet federally mandated and unfunded regulations, and to provide a safe, clean and sufficient water supply through a reliable system at a reasonable cost. The other adjustments proposed relate to pro forma adjustments to operating expenses and revenues.

Q.7 What is the amount of the adjustment being proposed?

A. The adjustment is based on a comprehensive cost of service study prepared by Gannett Fleming. A two year phase in of rate adjustments is proposed. In general terms, for the average residential customer, the first and second year adjustments will be approximately \$4 per month respectively. Other customer classes' rate adjustments are reflected in the cost of service study, which is attached to the application as Exhibit N.

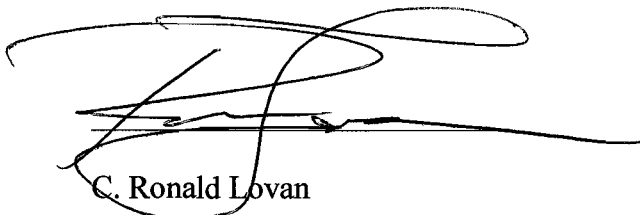
Q.8 Given the current economic conditions, is a rate adjustment necessary at this time?

AFFIDAVIT

COMMONWEALTH OF KENTUCKY

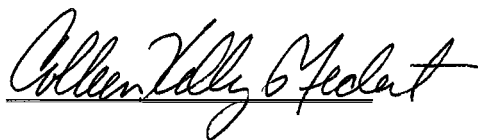
COUNTY OF KENTON

Affiant C Ronald Lovan, after being first sworn, deposes and says that the foregoing prepared testimony is true and correct to the best of his knowledge and belief except as to those matters that are based on information provided to him and as to those he believes to be true and correct.



C. Ronald Lovan

This instrument was produced, signed and declared by C. Ronald Lovan to be his act and deed the 4<sup>th</sup> day of June, 2010.



Notary Public

My Commission expires: May 6, 2013

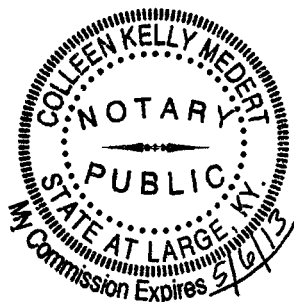


Exhibit R  
2010 - 2014 Project List

NKWD\_APP\_ExR\_060410  
Rate Case 2010-000 94  
Exhibit R  
Witness: Harrison

PSC Ref No.	Projects	2010	2011	2012	2013	2014	Funding Source
111	FTTP Post-Filtration GAC - Advanced Treatment	\$13,616,500	\$13,616,500				\$27,233,000 BAN 07,09,10
136	TMTP Advanced Treatment and Sedimentation Basin Replacement & Gen.		\$20,478,330	\$20,478,330			\$40,956,660 BAN 2009/2011
149	MPTP Advanced Treatment	\$3,150,000	\$3,150,000				\$6,300,000 BAN 2009/2011
56	Subdistrict H Upgrade	\$310,730					\$310,730 BAN 2010
56	Subdistrict H Surcharge	\$654,203					\$654,203 BAN 2010
58	U.S. 27 From E. Alexandria Pike to Main (AA Highway Phase 4b)	\$1,239,000					\$1,239,000 BAN 2009
100	Stonehouse Road (old Twelve Mile Rd.) KY 10 to KY 1566	\$1,120,000					\$1,120,000 BAN 2010
79a	Dudley Discharge Redundancy Imp. Ph. 1 - 36" on hillside	\$760,000					\$760,000 BAN 2010
79b	Dudley Discharge Redundancy Imp. Ph. 2 - 36" Interconnect	\$960,000					\$960,000 BAN 2010
79c	Dudley Discharge Redundancy Imp. Ph. 3 - Final Interconn.	\$1,600,000					\$1,600,000 BAN 2010
179	Senour Road from KY 16 to west of Clover Ridge (Part 2)	\$462,970					\$462,970 BAN 2010
124	Year 2010 Water Main Replacement Program	\$3,500,000					\$3,500,000 BAN 2010
125	Mains into Unserved Areas 2010	\$250,000					\$250,000 BAN 2010
130	Year 2010 Coordinated Roadway Imp./Water Main Replacement	\$2,500,000					\$2,500,000 BAN 2010
57b	AA Highway from U.S. 27 to East Alex. Pike Phase 2- Unfunded	\$969,300					\$969,300 BAN 2010
77a	Ky. 547, from Washington St. to Nelson Road - Phase 3 - Unfunded	\$492,000					\$492,000 BAN 2010
77b	Ky. 547, from Washington St. to Nelson Road - Phase 5 - Unfunded	\$1,612,200					\$1,612,200 BAN 2010
58	U.S. 27 From E.Alex.Pike to Main (AA Highway Phase 4) - Unfunded	\$844,000					\$844,000 BAN 2010
193	IT Improvements Year 1	\$247,000					\$247,000 BAN 2010
146	Year 2011 Water Main Replacement Program		\$3,500,000				\$3,500,000 BAN 2011
147	Mains into Unserved Areas 2011		\$250,000				\$250,000 BAN 2011
148	Year 2011 Coordinated Roadway Imp./Water Main Replacement		\$2,500,000				\$2,500,000 BAN 2011
194	IT Improvements Year 2		\$415,000				\$415,000 BAN 2011
132	MPTP Suction Piping Replacement			\$1,000,000			\$1,000,000 BAN 2012
172	Carothers Road PS Generator			\$386,678			\$386,678 BAN 2012
95	New Water Tank to Replace Rossford			\$4,381,250			\$4,381,250 BAN 2012
166	FTTP Residuals Handling Improvements			\$500,000	\$6,000,000		\$6,500,000 BAN 2013
187	Highland Ave. from Kyles Lane to Hanser Regulator Pit			\$480,000			\$480,000 BAN 2012
178	Madison Avenue between Dudley and Hands Pike			\$2,132,000			\$2,132,000 BAN 2012
180	US 27 parallel main between Sunset and Martha			\$1,113,600			\$1,113,600 BAN 2012
181	Orphanage Road between Redwood and Valley Plaza			\$1,390,000			\$1,390,000 BAN 2012
122	Burns Road, Persimmon Grove to Flatwoods			\$1,554,000			\$1,554,000 BAN 2012
123	KY 1280, U.S. 27 to Burns Road (not including Sub F portion)			\$1,390,000			\$1,390,000 BAN 2012
188	KY 16 from I-275 to TM Swim Club 16" Upgrade - KDOT Project			\$450,000			\$450,000 BAN 2012
189	KY 16 from TM Swim Club to TM Standpipe 16" Upgrade - KDOT Project			\$350,000			\$350,000 BAN 2012
113	Ky 536, US 27 to Licking Pike			\$1,158,000			\$1,158,000 BAN 2012
144	Hands Pike from Ky 16 to Edwin Drive			\$608,000			\$608,000 BAN 2012
145	Ky. 16, from Hands Pike to Klette Road			\$613,000			\$613,000 BAN 2012
149	Year 2012 Water Main Replacement Program			\$3,750,000			\$3,750,000 BAN 2012
150	Mains into Unserved Areas 2012			\$250,000			\$250,000 BAN 2012
151	Year 2012 Coordinated Roadway Imp./Water Main Replacement			\$2,500,000			\$2,500,000 BAN 2012
195	IT Improvements Year 3			\$405,000			\$405,000 BAN 2012
163	FTTP Backwash Tank Replacement				\$782,000		\$782,000 BAN 2013
167	FTTP Floc/Sed Basins 2 & 3, New Floc Drive and Rakes				\$2,784,000		\$2,784,000 BAN 2013
174	Dudley Tanks Isolation Valves				\$345,119		\$345,119 BAN 2013

Exhibit R  
2010 - 2014 Project List

NKWD\_APP\_ExR\_060410  
Rate Case 2010-000 94  
Exhibit R

Witness: Harrison

175	TMTP Pump Replacement, Four Pumps				\$3,731,013		\$3,731,013	BAN 2013
176	LRPS Generator & Walkbridge Upgrade				\$4,100,000		\$4,100,000	BAN 2013
114	Interconnect 1080/1017 12" (Pond Creek - KY 177)				\$1,200,000		\$1,200,000	BAN 2013
43	Low Gap Rd. (Ky9 to Existing Dead End)				\$261,000		\$261,000	BAN 2013
121	Independence Road, Ky. 17 to Existing 12"				\$102,000		\$102,000	BAN 2013
182	Year 2013 Water Main Replacement Program				\$3,750,000		\$3,750,000	BAN 2013
183	Mains into Unserved Areas 2013				\$250,000		\$250,000	BAN 2013
184	Year 2013 Coordinated Roadway Imp./Water Main Replacement				\$2,500,000		\$2,500,000	BAN 2013
196	IT Improvements Year 4				\$112,000		\$112,000	BAN 2013
185	FTTP Laboratory Generator					\$237,000	\$237,000	BAN 2014
186	TMTP Sludge Pumps, Conveyors & Press					\$1,537,000	\$1,537,000	BAN 2014
51	Gunkel Rd (Upper Eight Mile to Fender Rd)					\$608,000	\$608,000	BAN 2014
128	36" Licking River Crossing					\$4,503,000	\$4,503,000	BAN 2014
190	Year 2014 Water Main Replacement Program					\$3,750,000	\$3,750,000	BAN 2014
191	Mains into Unserved Areas 2014					\$250,000	\$250,000	BAN 2014
192	Year 2014 Coordinated Roadway Imp./Water Main Replacement					\$2,500,000	\$2,500,000	BAN 2014
197	IT Improvements Year 5					\$391,000	\$391,000	BAN 2014
	<b>Total</b>	<b>\$34,287,903</b>	<b>\$43,909,830</b>	<b>\$44,889,858</b>	<b>\$25,917,132</b>	<b>\$13,776,000</b>	<b>\$162,780,723</b>	

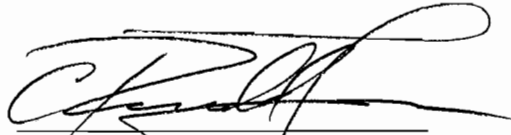
NKWD\_APP\_ExS\_060410  
Case No. 2010-00094  
Exhibit S  
Witness: Lovan

AFFIDAVIT OF C. RONALD LOVAN

County of Kenton )  
Commonwealth of Kentucky )

C. Ronald Lovan, after being sworn, states that he is the President/CEO of the Northern Kentucky Water District and that the statements contained in the Petition are true and correct to the best of his information and knowledge.

Sworn and acknowledged before my by C. Ronald Lovan on 4th day of June, 2010.

  
C. Ronald Lovan, P.E.

  
Notary Public

My Commission Expires on: May 6, 2013

