

Q1. Detailed calculations/schedules for what the rate request would have been had both full test year depreciation amount and the \$543K debt service coverage amount been included in the revenue requirement.

A1. See attached schedule.

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, 2014

Customer Classification	Cost of Service		Revenues, Present Rates		Revenues, Step 2 Rates		Step 2 Increase	
	Amount (Schedule B)	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Residential	\$ 35,516,934	61.6%	\$ 31,512,314	62.1%	\$ 35,795,028	62.0%	\$ 4,282,714	13.6%
Commercial/Multi-Family	13,518,841	23.4%	11,696,687	23.1%	13,410,444	23.3%	1,713,757	14.7%
Industrial	4,321,531	7.5%	3,677,160	7.3%	4,164,560	7.2%	487,400	13.3%
Public Authority	2,721,276	4.7%	2,395,947	4.7%	2,737,380	4.7%	341,433	14.3%
Wholesale	<u>1,628,409</u>	<u>2.8%</u>	<u>1,397,555</u>	<u>2.8%</u>	<u>1,592,377</u>	<u>2.8%</u>	<u>194,822</u>	<u>13.9%</u>
Total Sales	57,706,991	<u>100.0%</u>	50,679,663	<u>100.0%</u>	57,699,788	<u>100.0%</u>	7,020,125	13.9%
Other Revenues	<u>3,407,032</u>		<u>3,397,264</u>		<u>3,407,032</u>		<u>9,768</u>	0.3%
Total	<u>\$ 61,114,023</u>		<u>\$ 54,076,927</u>		<u>\$ 61,106,820</u>		<u>\$ 7,029,893</u>	13.0%

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014, 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)
OPERATION AND MAINTENANCE EXPENSES									
Source of Supply Operations									
615.1	Purchased Power	1	861,238	426,657	236,927	93,014	53,914	45,560	5,167
620.1	General Expense	2	0	-	-	-	-	-	-
635.1	Contractual Service	2	2,591	1,345	690	264	153	129	10
	Total Operations		863,829	428,002	237,617	93,277	54,066	45,689	5,177
Maintenance									
620.2	Materials and Supplies	2	0	-	-	-	-	-	-
635.2	Contractual Service	2	0	-	-	-	-	-	-
	Total Maintenance		0	0	0	0	0	0	0
	Total Source of Supply		863,829	428,002	237,617	93,277	54,066	45,689	5,177
Water Treatment Operations									
601.3	Labor	2	870,165	451,702	231,812	88,583	51,340	43,421	3,307
601.3	Labor - Lab	2	462,027	239,838	123,084	47,034	27,260	23,055	1,756
615.3	Purchased Power	1	478,880	237,237	131,740	51,719	29,978	25,333	2,873
616.3	Gas	1	105,021	52,027	28,891	11,342	6,574	5,556	630
618.3	Chemicals	1	2,170,435	1,075,234	597,087	234,407	135,869	114,816	13,023
620.3	Materials and Supplies	2	312,022	161,971	83,123	31,764	18,409	15,570	1,186
631.3	Contractual Services - Engineering	2	0	-	-	-	-	-	-
633.3	Contractual Services	2	617	320	164	63	36	31	2
635.3	Contractual Services - Sludge	1	77,606	38,446	21,350	8,381	4,858	4,105	466
635.3	Contractual Services - Laboratory	2	74,681	38,767	19,895	7,603	4,406	3,727	284
635.3	Contractual Services - Other	2	167,240	86,814	44,553	17,025	9,867	8,345	636
650.3	Transportation Expense	2	40,873	21,217	10,889	4,161	2,412	2,040	155
	Total Operations		4,759,567	2,403,574	1,292,587	502,082	291,009	245,998	24,317
Maintenance									
601.4	Labor	2	769,677	399,539	205,042	78,353	45,411	38,407	2,925
620.4	Materials and Supplies	2	266,473	138,326	70,989	27,127	15,722	13,297	1,013
635.4	Contractual Services - Other	2	243,748	126,529	64,934	24,814	14,381	12,163	926
650.4	Transportation Expense	2	12,366	6,419	3,294	1,259	730	617	47
	Total Maintenance		1,292,264	670,814	344,259	131,552	76,244	64,484	4,911
	Total Water Treatment		6,051,831	3,074,388	1,636,846	633,634	367,253	310,482	29,227
Transmission and Distribution Operations									
601.5	Labor	6	953,364	434,353	208,215	69,977	40,518	10,296	190,006
615.5	Purchased Power	1	1,257,318	622,875	345,888	135,790	78,708	66,512	7,544
616.5	Gas	6	4,910	2,237	1,072	360	209	53	978
620.5	Materials and Supplies	6	114,366	52,105	24,978	8,394	4,861	1,235	22,793

2

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014, 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)
631.5	Contractual Services - Engineering	6	23,413	10,667	5,113	1,718	995	253	4,666
633.5	Contractual Services	6	15,538	7,079	3,394	1,141	660	168	3,097
635.5	Contractual Services - Other	6	70,017	31,900	15,292	5,139	2,976	756	13,954
650.5	Transportation Expense	6	60,804	27,702	13,280	4,463	2,584	657	12,118
	Total Operations		2,499,730	1,188,918	617,231	226,983	131,511	79,930	255,157
Maintenance									
601.6	Labor	11	512,245	254,483	97,327	29,198	18,185	4,969	108,084
601.6	Labor - Mains	6	1,517,752	691,488	331,477	111,403	64,504	16,392	302,488
601.6	Labor - Services	9	154,826	130,952	20,189	898	2,709	77	-
601.6	Labor - Hydrants	7	75,044	-	-	-	-	-	75,044
620.6	Materials and Supplies - Mains	6	720,060	328,059	157,261	52,852	30,603	7,777	143,508
620.6	Materials and Supplies - Services	9	381,690	322,833	49,772	2,214	6,680	191	-
620.6	Materials and Supplies - Meters	8	0	-	-	-	-	-	-
620.6	Materials and Supplies - Hydrants	7	126,346	-	-	-	-	-	126,346
620.6	Materials and Supplies - Storage Facilities	5	91	37	17	6	3	3	25
620.6	Materials and Supplies	11	164,860	81,903	31,323	9,397	5,853	1,599	34,786
631.6	Contractual Services - Engineering	11	4,912	2,440	933	280	174	48	1,036
635.6	Contractual Services - Other	11	187,316	93,058	35,590	10,677	6,650	1,817	39,524
635.6	Water Tower Painting Write-off	5	247,835	100,745	47,089	15,019	8,724	7,336	68,923
635.6	Contractual Services - Water Towers	5	19,404	7,888	3,687	1,176	683	574	5,396
635.6	Contractual Services - Mains	6	540,904	246,436	118,133	39,702	22,988	5,842	107,802
635.6	Contractual Services - Services	9	147,507	124,762	18,235	856	2,581	74	-
642.6	Rental	11	22,398	11,127	4,256	1,277	795	217	4,726
650.6	Transportation Expense	11	437,144	217,173	83,057	24,917	15,519	4,240	92,237
	Total Maintenance		6,260,332	2,613,384	999,347	299,871	186,651	51,155	1,109,924
	Total Transmission and Distribution		7,760,062	3,802,302	1,616,578	526,854	318,161	131,085	1,365,081
Customer Accounting									
601.7	Labor - Meter Reading	12	46,336	42,740	3,241	63	283	9	-
601.7	Labor - Meter Shop	8	221,597	179,759	34,347	2,172	5,075	244	-
601.7	Labor Field Service	8	528,722	428,899	81,952	5,181	12,108	582	-
601.7	Labor - Account Service	12	542,863	500,732	37,973	733	3,317	109	-
620.7	Materials and Supplies	12	68,521	63,204	4,793	93	419	14	-
620.7	Postage	12	177,173	163,422	12,393	239	1,083	35	-
633.7	Contractual Services - Customer Service	12	2,074	1,913	145	3	13	0	-
633.7	Legal Fees	12	9,274	8,554	649	13	57	2	-
635.7	Contractual Services - Meter Reading	12	3,266	3,012	228	4	20	1	-
635.7	Contractual Services - Bill Printing/Mailing	12	37,883	34,943	2,650	51	231	8	-
635.7	Contractual Services - Collections	12	55,693	51,370	3,896	75	340	11	-
635.7	Contractual Services - Credit Card Processing	12	238,912	220,370	16,712	323	1,460	48	-
635.7	Contractual Services - Lock Box Processing	12	36,882	34,019	2,580	50	225	7	-
635.7	Contractual Services - Other	12	26,726	24,652	1,869	36	183	5	-
650.7	Transportation Expense	12	110,482	101,908	7,728	149	675	22	-
	Total Customer Accounting		2,106,403	1,859,497	211,157	9,184	25,468	1,097	0

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014, 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)
	Administrative and General								
601.8	Labor	14	1,277,334	724,504	252,657	78,684	49,177	24,397	147,915
604.0	Employee Benefits	16	4,069,160	2,297,855	834,992	262,868	163,987	83,011	426,448
615.8	Utilities	14	127,260	72,182	25,172	7,839	4,900	2,431	14,737
620.8	Materials and Supplies	14	122,041	69,222	24,140	7,518	4,699	2,331	14,132
631.8	Contractual Services - Engineering	14	0	-	-	-	-	-	-
632.8	Contract Service Accounting/Audit	14	30,800	17,470	6,092	1,897	1,186	588	3,567
633.8	Legal Fees	14	72,594	41,175	14,359	4,472	2,795	1,387	8,406
634.8	Contractual Fees	14	891	505	176	55	34	17	103
635.8	Contractual Services - HR/Infor Systems	16	215,651	121,778	44,252	13,931	8,691	4,399	22,600
635.8	Contractual Services	14	765,733	434,324	151,462	47,169	29,481	14,625	88,672
642.8	Rental Expense	14	1,500	851	297	92	58	29	174
650.8	Transportation Expense	14	7,171	4,068	1,418	442	276	137	830
656.0	Vehicle Insurance	14	50,598	26,699	10,008	3,117	1,948	966	5,859
657.0	General Liability Insurance	14	496,738	281,750	98,255	30,599	19,124	9,488	57,522
658.0	Workers Comp Insurance	16	52,110	29,427	10,693	3,366	2,100	1,063	5,461
659.0	Other Insurance	14	54,673	31,011	10,814	3,368	2,105	1,044	6,331
660.0	Advertising Expense	14	14,861	8,429	2,939	915	572	284	1,721
667.0	PSC Expense- Rate Case Expense	19	17,605	9,360	3,833	1,294	785	495	1,838
670.0	Bad Debt Expense	12	417,320	384,931	29,192	563	2,550	83	-
675.0	Miscellaneous Expense	14	136,116	77,205	26,924	8,385	5,240	2,600	15,762
	Total Administrative and General		7,930,156	4,634,745	1,547,674	476,574	299,708	149,375	822,080
	Total Operation & Maintenance Expenses		24,712,281	13,798,934	5,249,872	1,739,525	1,064,657	637,728	2,221,565

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014, 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)
DEPRECIATION EXPENSE									
304.1	Power and Pumping Structures - Intake	2	460,759	239,180	122,746	48,905	27,185	22,992	1,751
304.2	Water Treatment Plant	2	2,073,047	1,076,119	552,260	211,036	122,310	103,445	7,878
304.3	Pumping Structures	3	290,911	129,048	66,211	25,309	14,662	12,393	43,288
304.4	Office Buildings	14	318,936	180,901	63,086	19,646	12,279	6,092	36,933
304.5	Other Structures	14	1,461	829	289	90	56	28	169
304.6	Structures - Water Treatment	2	151,654	78,724	40,401	15,438	8,948	7,568	576
306.0	Lake, River and Other Intakes	2	25,689	13,335	6,844	2,615	1,516	1,282	98
309.0	Supply Mains	2	58,466	30,349	15,575	5,952	3,449	2,917	222
310.1	Back Up Generator ORPS	3	73,914	32,788	16,823	6,431	3,725	3,149	10,998
310.0	Power Generation Equipment	3	65,747	29,165	14,964	5,720	3,314	2,801	9,783
311.1	Pumping Equipment	3	205,291	91,067	46,724	17,860	10,347	8,745	30,547
311.2	Pumping Equipment	3	47,107	20,897	10,722	4,098	2,374	2,007	7,010
311.3	Pumping Equipment	3	255,843	113,492	58,230	22,258	12,894	10,899	38,069
320.1	Purification System	2	974,822	506,030	259,692	99,237	57,514	48,644	3,704
320.2	Purification System - Equipment	2	3,952	2,051	1,053	402	233	197	15
330.1	Distribution Reservoirs and Standpipes	5	302,513	122,971	57,477	18,332	10,648	8,954	84,129
330.3	Distribution Reservoirs and Standpipes - Taylor Mill	5	2,069	841	393	125	73	61	575
331.1	Mains and Accessories - 10" and larger	3	1,350,922	599,269	307,470	117,530	68,086	57,549	201,017
331.1	Mains and Accessories - Less than 10"	4	1,612,276	741,324	347,123	110,763	64,169	-	348,896
331.2	Mains and Accessories - 10" and larger	3	48,746	21,624	11,095	4,241	2,457	2,077	7,253
331.2	Mains and Accessories - Less than 10"	4	58,176	26,750	12,525	3,997	2,315	-	12,589
331.3	Mains and Accessories - 10" and larger	3	18,520	8,216	4,215	1,611	933	789	2,756
331.3	Mains and Accessories - Less than 10"	4	22,103	10,163	4,759	1,518	880	-	4,783
333.1	Services	9	698,907	582,678	89,833	3,996	12,056	344	-
333.2	Services - Taylor Mill	9	9,750	9,247	1,271	57	171	5	-
334.1	Meters	8	766,600	621,866	118,823	7,513	17,555	843	-
334.2	Meters	8	262	212	41	3	6	0	-
335.1	Fire Hydrants	7	191,188	-	-	-	-	-	191,188
335.3	Fire Hydrants - Taylor Mill	7	4,167	-	-	-	-	-	4,167
339.1	Miscellaneous Equipment	14	20,807	11,802	4,116	1,282	801	397	2,409
339.2	Miscellaneous Equipment	14	0	-	-	-	-	-	-
340.1	Office Furniture and Equipment	14	219,346	124,413	43,387	13,512	8,445	4,190	25,400
340.2	Office Furniture and Equipment	14	1,044	592	206	64	40	20	121
341.1	Transportation Equipment	14	212,361	120,451	42,005	13,081	8,176	4,056	24,591
341.2	Transportation Equipment	14	0	-	-	-	-	-	-
342.1	Stores Equipment	14	0	-	-	-	-	-	-
343.1	Tools, Shop and Garage Equipment	14	28,938	16,414	5,724	1,783	1,114	553	3,351
344.1	Laboratory Equipment	2	34,868	18,100	9,289	3,550	2,057	1,740	132
345.1	Power Operated Equipment	14	79,665	45,186	15,758	4,907	3,067	1,522	9,225
346.1	Communication Equipment	14	325,282	184,500	64,341	20,037	12,523	6,213	37,668
346.2	Communication Equipment	14	0	-	-	-	-	-	-
347.1	Miscellaneous Equipment	14	438	249	87	27	17	8	51
Total Depreciation Expense			11,006,545	5,809,840	2,415,556	810,928	496,396	322,479	1,151,345

5

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014, 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)
	Amort of Acq. Adj.	18	201,120	101,726	44,729	15,446	9,272	6,034	23,913
	Debt Service	18	20,447,317	10,342,253	4,547,483	1,570,354	942,621	613,420	2,431,186
	Debt Service Coverage	18	4,089,463	2,068,451	909,497	314,071	188,524	122,684	486,237
	Total Debt Service Requirements		24,536,780	12,410,703	5,456,980	1,884,425	1,131,146	736,103	2,917,423
	Taxes Other Than Income								
	Utility Reg Assessment Fee	19	91,173	48,477	19,848	6,701	4,066	2,562	9,518
	Employment Taxes	16	566,125	319,691	116,169	36,572	22,815	11,549	59,330
	Total Taxes, Other Than Income		657,298	368,167	136,017	43,273	26,881	14,111	68,848
	Total Cost of Service		61,114,023	32,489,372	13,303,154	4,493,596	2,728,351	1,716,455	6,383,094
	Less: Other Water Revenues								
	Penalties	19	859,283	456,881	187,066	63,157	38,324	24,146	89,709
	Turn On Fees	8	333,780	270,762	51,736	3,271	7,644	387	-
	Rent	19	557,728	296,544	121,417	40,993	24,875	15,672	58,227
	Lab Test Fees	2	30,041	15,594	8,003	3,058	1,772	1,499	114
	Material Sold	14	65,038	36,889	12,864	4,006	2,504	1,242	7,531
	Sub-District Surcharge	18	658,446	333,042	146,438	50,569	30,354	19,753	78,289
	Bulk Sales	19	62,515	33,239	13,610	4,595	2,788	1,757	6,527
	Interest Earnings	19	797,246	423,896	173,560	58,598	35,557	22,403	83,232
	Miscellaneous Revenue	19	42,955	22,839	9,351	3,157	1,916	1,207	4,485
	Total Other Water Revenues		3,407,032	1,889,687	724,046	231,404	145,734	88,046	328,114
	Total Cost of Service Related to Sales of Water		\$ 57,706,991	\$ 30,599,685	\$ 12,579,108	\$ 4,262,192	\$ 2,582,617	\$ 1,628,409	\$ 6,054,980
	Reallocation of Fire Protection	20		4,917,249	939,733	59,339	138,659	0	(6,054,980)
	Total		\$ 57,706,991	\$ 35,516,934	\$ 13,518,841	\$ 4,321,531	\$ 2,721,276	\$ 1,628,409	\$ -

NORTHERN KENTUCKY WATER DISTRICT

COMPARATIVE SCHEDULE OF PRESENT AND STEP 2 RATES

	<u>Present Rates</u>	<u>Step 2 Rates</u>	<u>Percentage Increase</u>
<u>Monthly</u>			
<u>Fixed Service Charge</u>			
5/8"	\$ 14.20	\$ 16.40	15.49%
3/4"	14.60	16.85	15.41%
1"	16.00	18.45	15.31%
1 1/2"	18.00	20.75	15.28%
2"	22.70	26.20	15.42%
3"	54.90	63.20	15.12%
4"	68.80	79.30	15.26%
6"	101.90	117.40	15.21%
8"	137.60	158.50	15.19%
10" and Larger	183.00	210.80	15.19%
<u>Consumption Charge</u>			
First 1,500 CF	\$ 4.25 Per 100 CF	4.79 Per 100 CF	12.71%
Next 163,500 CF	3.53 Per 100 CF	4.09 Per 100 CF	15.86%
Over 165,000 CF	2.72 Per 100 CF	3.00 Per 100 CF	10.29%
<u>Quarterly</u>			
<u>Fixed Service Charge</u>			
5/8"	\$ 28.40	\$ 32.80	15.49%
3/4"	29.90	34.40	15.05%
1"	34.30	39.50	15.16%
1 1/2"	40.50	46.70	15.31%
2"	56.90	65.50	15.11%
3"	177.00	203.90	15.20%
4"	221.80	255.50	15.19%
6"	327.80	377.60	15.19%
8"	447.90	516.00	15.20%
10" and Larger	584.80	673.70	15.20%
<u>Consumption Charge</u>			
First 4,500 CF	\$ 4.25 Per 100 CF	4.79 Per 100 CF	12.71%
Next 490,500 CF	3.53 Per 100 CF	4.09 Per 100 CF	15.86%
Over 495,000 CF	2.72 Per 100 CF	3.00 Per 100 CF	10.29%
<u>Wholesale Customers</u>			
Consumption Charge	\$ 2.44 Per 100 CF	\$ 2.78 Per 100 CF	13.93%
Bulk Loading Customers	5.400 per 1000 gallons	6.40 per 1000 gallons	18.52%

NORTHERN KENTUCKY WATER DISTRICT
SUMMARY OF PRESENT AND PROPOSED RATES - STEP 1

<u>Monthly</u>	<u>Present Rates</u>	<u>Step 1 Rates</u>	<u>Percentage Increase</u>
<u>Fixed Service Charge</u>			
5/8"	\$ 14.20	\$ 15.30	7.75%
3/4"	14.60	15.70	7.53%
1"	16.00	17.20	7.50%
1 1/2"	18.00	19.40	7.78%
2"	22.70	24.50	7.93%
3"	54.90	59.10	7.65%
4"	68.80	74.10	7.70%
6"	101.90	109.70	7.65%
8"	137.60	148.10	7.63%
10" and Larger	183.00	196.90	7.60%
<u>Consumption Charge</u>			
First 1,500 CF	\$ 4.25 Per 100 CF	4.520 Per 100 CF	6.35%
Next 163,500 CF	3.53 Per 100 CF	3.810 Per 100 CF	7.93%
Over 165,000 CF	2.72 Per 100 CF	2.860 Per 100 CF	5.15%
<u>Quarterly</u>			
<u>Fixed Service Charge</u>			
5/8"	\$ 28.40	30.60	7.75%
3/4"	29.90	32.15	7.53%
1"	34.30	36.90	7.58%
1 1/2"	40.50	43.60	7.65%
2"	56.90	61.20	7.56%
3"	177.00	190.45	7.60%
4"	221.80	238.65	7.60%
6"	327.80	352.70	7.60%
8"	447.90	481.95	7.60%
10" and Larger	584.80	629.25	7.60%
<u>Consumption Charge</u>			
First 4,500 CF	\$ 4.25 Per 100 CF	\$ 4.520 Per 100 CF	6.35%
Next 490,500 CF	\$ 3.53 Per 100 CF	\$ 3.810 Per 100 CF	7.93%
Over 495,000 CF	\$ 2.72 Per 100 CF	\$ 2.860 Per 100 CF	5.15%
<u>Wholesale Customers</u>			
Consumption Charge	\$ 2.44 Per 100 CF	\$ 2.61 Per 100 CF	6.97%
Bulk Loading Customers	5.680 per 1000 gallons	6.04 per 1000 gallons	6.34%

Q2. A schedule comparing annual actual total construction expenditures versus annual budgeted construction amounts by year for each year 2012, 2013, 2014, and through June 30, 2015. The schedule should include an explanation of any year/period in which actual versus budgeted amounts deviate by 10% or greater (above and below). The schedule should also distinguish between actual expenditures made during the period that correspond to the budget period and expenditures during the period that were originally budgeted to have been spent in a prior period.

A2. See attached schedule. The projects on the five year are based on engineering estimates that normally will differ from actual amounts. The actual timing of the project completion is contingent on the needs of the District at any particular time, the acquisition of easements, design of the project including necessary permits and approvals, and coordination with other entities such as the municipalities served. As needs shift, the District reprioritizes which projects are completed in any particular year as evidenced by the schedule attached showing the activity for all projects.

Northern Kentucky Water District

Rate Case 2015-00143

Hearing Data Requests

Response to Question 2 (Witness: Bragg)

Project Title	G/L No.	2015		Difference	%	Explanation	PSC Ref. No.
		5 Yr. Capital Budgeted Amt.	Actual Spend				
Upgrade SCADA		\$500,000	\$0	(\$500,000)	-100.00%	SRF Pending	202
Annual General Facility R&R Plants		\$700,000	\$0	(\$700,000)	-100.00%	Reprioritized	210
ORPS 1 #3 Traveling Screen		\$300,000	\$0	(\$300,000)	-100.00%	Reprioritized	210
Plant Metering Upgrades		\$300,000	\$0	(\$300,000)	-100.00%	Reprioritized	240
TMTPElectrical Transformer		\$700,000	\$0	(\$700,000)	-100.00%	Reprioritized	241
ORPS 2 Rehabilitation	184-0486-000	\$2,500,000	\$2,555	(\$2,497,445)	-99.90%	Timing of Project	242
Madison Pike from Dudley to Rolling Hills PH II	184-0795-000	\$1,330,000	\$27,400	(\$1,302,600)	-97.94%	Timing of Project	178
KY 9 12" WM Upgrade		\$150,000	\$0	(\$150,000)	-100.00%	Reprioritized	249
Mains Unserved Areas 2015		\$2,250,000	\$0	(\$2,250,000)	-100.00%	Reprioritized	204
2015 Coordinated WMR							
Vine and Washington WMR	184-0815-000	\$350,000	\$15,943	(\$334,057)	-95.44%	Timing of Project	205
Division Erlanger	184-0806-000	\$225,000	\$184,793	(\$40,207)	-17.87%	Timing of Project	205
7th Avenue Dayton	184-0803-000	\$265,000	\$7,479	(\$257,521)	-97.18%	Timing of Project	205
Alhambra & Coran	184-0817-000	\$145,000	\$139,002	(\$5,998)	-4.14%		205
Sunnymeade WMR	184-0814-000	\$165,000	\$59,170	(\$105,830)	-64.14%	Timing of Project	205
Lakeside Park WM	184-0819-000	\$400,000	\$20,216	(\$379,784)	-94.95%	Timing of Project	205
Shaw & Sheridan WMR	184-0818-000	\$375,000	\$258,382	(\$116,618)	-31.10%	Timing of Project	205
Evergreen Southgate	184-0821-000	\$125,000	\$3,951	(\$121,049)	-96.84%	Timing of Project	205
E 32nd, Frazier, Rogers, & Gilbert WMR	184-0822-000	\$310,000	\$0	(\$310,000)	-100.00%	Reprioritized	205
Barrs Branch Rd So. Campbell	184-0827-000	\$140,000	\$0	(\$140,000)	-100.00%	Reprioritized	205
2015 WMR SRF							
Edgewood WMR	184-0807-000	\$511,490	\$16,790	(\$494,700)	-96.72%	Timing of Project	203
Newport WMR 15,16 17, Parkview	184-0811-000	\$152,400	\$21,200	(\$131,200)	-86.09%	Timing of Project	203
Newport WMR Ridge PI Parker Rd	184-0812-000	\$183,300	\$16,635	(\$166,665)	-90.92%	Timing of Project	203
Woodlawn WMR	184-0816-000	\$189,640	\$20,692	(\$168,948)	-89.09%	Timing of Project	203
Ft Mitchell WMR Burdsell Ave	184-0804-000	\$170,000	\$20,617	(\$149,383)	-87.87%	Timing of Project	203
2015 WMR SRF		\$3,200,000	\$0	(\$3,200,000)	-100.00%	Reprioritized	203
		\$15,636,830	\$814,826				

Note- This does not include all 2015 Capital Spending per attached schedule

2015 5-Year Capital Budget
(2015-2019)

Northern Kentucky Water District										
Five Year Capital Budget										
2014, 2015, 2016, 2017, 2018										
		Projects	2014	2015	2016	2017	2018	2019	Total Project	Funding
									5-Yr. Cost	Source
PSC										
Pg. No.	Ref No.	Water Quality	2014	2015	2016	2017	2018	2019		
1	158	Dudley 1040 Pump Replacement (2 constant speed & 2 VFD)	\$440,550						\$440,550	BAN 2009
2	206	Annual Gen. Facility R&R-Plants,Tanks,PS 2011 - 36" FTTP R.W. & TMTP Sub.P.	\$496,000						\$496,000	BAN 2011
	207	36" FTTP Raw Water - SRF Loan 2013	\$928,000						\$928,000	SFR Loan 2013
3	212	TMTP Electrical & Basin Improvements	\$600,000						\$600,000	Operating Capital
4	185	TMTP Electrical & Basin Improvements - SRF Loan 2013	\$3,400,000						\$3,400,000	SRF Loan 2013
5	218	FTTP Laboratory Generator	\$237,000						\$237,000	BAN 2011
6	167	Dudley Tanks Pump Stations Water Surge Project			\$1,000,000				\$1,000,000	BAN 2016
		FTTP Flocc/Sed Basins 2 & 3, New Flocc Drive and Rakes	\$1,500,000						\$1,500,000	BAN 2015
		FTTP Flocc/Sed Basins 2 & 3, New Flocc Drive and Rakes - SRF Loan 2014	\$2,100,000						\$2,100,000	SRF Loan 2014
7	132	MPTP Suction Piping Replacement	\$500,000						\$500,000	BAN 2015
		MPTP Suction Piping Replacement - SRF Loan 2014	\$500,000						\$500,000	SRF Loan 2014
8	186	TMTP Sludge Conveyors & Press	\$1,200,000						\$1,200,000	BAN 2015
9	209	Annual General Facility R&R - Plants, Tanks, Pump Stations 2014, Dudley Impr.	\$983,000						\$983,000	BAN 2015
10	166	FTTP Residuals Handling Improvements		\$500,000	\$3,000,000	\$3,000,000			\$6,500,000	BAN 2016 & 2017
11	202	Upgrade SCADA/Instrumentation/Security Equipment at Plants & PS			\$3,000,000				\$3,000,000	BAN 2016
12	226	Replace Lumley Tank - 500,000 gallon			\$1,200,000				\$1,200,000	BAN 2016
		Replace Lumley Tank - 500,000 gallon - SRF Loan 2015			\$800,000				\$800,000	SRF Loan 2015
13	210	Annual General Facility R&R - Plants, Tanks, Pump Stations 2015		\$1,000,000					\$1,000,000	BAN 2015 B
14	240	Plant Metering Upgrades		\$300,000					\$300,000	BAN 2015 B
15	241	TMTP Electrical Transformer		\$700,000					\$700,000	BAN 2015 B
16	242	ORPS2 Rehabilitation		\$2,500,000					\$2,500,000	BAN 2015 B
17	176	LRPS Generator & Walkbridge Upgrade			\$4,100,000				\$4,100,000	BAN 2016
18	211	TM Pump Station Backup Generator			\$4,800,000				\$4,800,000	BAN 2016
19	214	Annual General Facility R&R - Plants, Tanks, Pump Stations 2016			\$1,018,000				\$1,018,000	BAN 2016
20	238	Annual General Facility R&R - Plants, Tanks, Pump Stations 2017				\$1,038,000			\$1,038,000	BAN 2017
21	227	New Tank in Taylor Mill				\$1,500,000			\$1,500,000	BAN 2017
22	229	New Tank and PS in Southern Campbell County (Burns Road Area)					\$800,000		\$800,000	BAN 2018
23	239	Annual General Facility R&R - Plants, Tank, Pump Stations 2018					\$1,061,000		\$1,061,000	BAN 2018
24	243	FTTP Flocculation and Sedimentation Basin Improvements					\$4,000,000		\$4,000,000	BAN 2018
25	244	Annual General Facility R&R - Plants, Tank, Pump Stations 2019						\$1,100,000	\$1,100,000	BAN 2019
26	245	MPTP Residuals Handling						\$4,500,000	\$4,500,000	BAN 2019
Sub-total Water Quality			\$12,884,550	\$5,000,000	\$18,918,000	\$5,538,000	\$5,861,000	\$5,600,000	\$40,917,000	
Needed Funding for each Year			\$4,183,000	\$5,000,000	\$18,918,000	\$5,538,000	\$5,861,000	\$5,600,000	\$40,917,000	
Funded Project through Loans not in Rate Case			\$6,928,000		\$800,000					
Funded Projects (in Rate Cases)			\$1,773,550							
PSC										
Pg. No.	Ref No.	Distribution	2014	2015	2016	2017	2018	2019		
27	101	Year 2008 Water Main Replacement Program	\$3,000,000						\$3,000,000	BAN 2009
28	103	Mains into Unserved Areas 2008 - Campbell	\$250,000						\$250,000	BAN 2009
29	142	Year 2008 Coordinated Roadway Imp./Water Main Replacement	\$2,000,000						\$2,000,000	BAN 2009
30	116	Year 2009 Water Main Replacement Program \$3,100,000	\$3,100,000						\$3,100,000	BAN 2009
31	118	Mains into Unserved Areas 2009 - Kenton	\$250,000						\$250,000	BAN 2009
32	143	Year 2009 Coordinated Roadway Imp./Water Main Replacement	\$2,000,000						\$2,000,000	BAN 2009
		Mains into Unserved Areas 2006 - Subdistrict H Campbell County	\$250,000						\$250,000	BAN 2007
33	56	Subdistrict H Upgrade	\$497,018						\$497,018	BAN 2011
		Subdistrict H Surcharge (PSC Approved Amount)	\$933,842						\$933,842	BAN 2011
34	100	Stonehouse Road (old Twelve Mile Rd.) KY 10 to KY 1566			\$1,120,000				\$1,120,000	BAN 2016
35	179	Senour Road from KY 16 to west of Clover Ridge (Part 1)	\$287,030						\$287,030	BAN 2009
		Senour Road from KY 16 to west of Clover Ridge (Part 2)	\$712,970						\$712,970	BAN 2009
36	124	Year 2010 Water Main Replacement Program \$3,500,000	\$3,500,000						\$3,500,000	BAN 2011

2015 5-Year Capital Budget
(2015-2019)

Northern Kentucky Water District							Total Project	Funding	
Five Year Capital Budget							5-Yr. Cost	Source	
2014, 2015, 2016, 2017, 2018		2014	2015	2016	2017	2018	2019		
Projects									
37	130	Year 2010 Coordinated Roadway Imp./Water Main Replacement \$2,500,000	\$2,500,000					\$2,500,000	BAN 2011
38	146	Year 2011 Water Main Replacement Program	\$400,000					\$400,000	BAN 2011
39	148	Year 2011 Coordinated Roadway Imp./Water Main Replacement \$2,500,000	\$2,500,000					\$2,500,000	BAN 2011
		Madison Avenue between Dudley and Hands Pike							
40	178	Madison Pike from Mary Laidey to Hands Pike (Phase 1)	\$1,991,000					\$1,991,000	BAN 2015
		Madison Pike from Dudley Pike to Rolling Hills Drive (Phase 2)	\$1,675,000					\$1,675,000	BAN 2015
		Madison Pike from Rolling Hills Drive to Mary Laidey (Phase 3) WMR		\$1,330,000				\$1,330,000	BAN 2015 B
		Orphanage Road between Redwood and Valley Plaza							
41	181	Orphanage Road between Redwood and Horsebranch Road (Phase 1)				\$1,496,000		\$1,496,000	BAN 2017
		Orphanage Road between Horsebranch Road and Valley Plaza (Phase 2)					\$1,121,122	\$1,121,122	BAN 2018
42	122	Burns Road, Persimmon Grove to Flatwoods					\$1,554,000	\$1,554,000	BAN 2018
43	188	KY 16 from I-275 to TM Swim Club 16" Upgrade - KDOT Project			\$450,000			\$450,000	BAN 2016
44	144	Hands Pike from Ky 16 to Edwin Drive			\$350,000			\$350,000	BAN 2016
45	225	New KY 16 interconnect project between upgraded KDOT 16"			\$950,000			\$950,000	BAN 2016
		Mains into Unserved Areas 2012 - Sub-District M - Kenton County, RD Loan	\$1,143,455					\$1,143,455	RD Loan
46	150	Mains into Unserved Areas 2012 - Sub-M - K.C. RD Loan - Non-Rate Case	\$589,545					\$589,545	RD Loan
		Mains into Unserved Areas 2012 - Sub-M - K.C. RD Grant	\$600,000					\$600,000	RD Grant
		Mains into Unserved Areas 2012 - Sub-M - K.C. CDBG Grant	\$1,000,000					\$1,000,000	CDBG Grant
47	121	Independence Road, Ky. 17 to Existing 12"				\$119,000		\$119,000	BAN 2017
48	51	Vineyard (Gunkel Rd) (Upper Nine Mile to Fender Rd)			\$786,000			\$786,000	BAN 2016
49	128	36" Licking River Crossing	\$734,000					\$734,000	Operating Capital
		36" Licking River Crossing - SRF Loan 2013	\$3,672,000					\$3,672,000	SRF Loan 2013
50	192	Year 2014 Coordinated Roadway Imp./Water Main Replacement	\$2,500,000					\$2,500,000	BAN 2015
		2014 Water Main Replacement Program	\$2,100,000					\$2,100,000	BAN 2015
51	190	2014 Water Main Replacement Program - SRF Loan 2014	\$1,400,000					\$1,400,000	SRF Loan 2014
52	249	KY 9 - 12" Water Main Upgrade with KDOT Project - New project		\$150,000				\$150,000	BAN 2015 B
53	204	Mains into Unserved Areas 2015		\$2,250,000				\$2,250,000	BAN 2015 B
54	205	Year 2015 Coordinated Roadway Imp./Water Main Replacement		\$2,500,000				\$2,500,000	BAN 2015 B
		2015 Water Main Replacement Program		\$1,206,830				\$1,206,830	BAN 2015 B
55	203	2015 Water Main Replacement - SRF Loan 2015		\$3,200,000				\$3,200,000	SRF Loan 2015
56	216	Mains into Unserved Areas 2016			\$250,000			\$250,000	BAN 2016
57	217	Year 2016 Coordinated Roadway Imp./Water Main Replacement			\$2,500,000			\$2,500,000	BAN 2016
58	233	2016 Water Main Replacement Program			\$3,750,000			\$3,750,000	BAN 2016
59	220	Horsebranch Road 24" from 36" to Thomas More Parkway				\$800,000		\$800,000	BAN 2017
60	221	Mains into Unserved Areas 2017				\$2,250,000		\$2,250,000	BAN 2017
61	222	Year 2017 Coordinated Roadway Imp./Water Main Replacement				\$2,500,000		\$2,500,000	BAN 2017
62	234	2017 Water Main Replacement Program				\$3,880,000		\$3,880,000	BAN 2017
63	235	2018 Water Main Replacement Program					\$4,000,000	\$4,000,000	BAN 2018
64	236	Mains into Unserved Areas 2018					\$250,000	\$250,000	BAN 2018
65	237	Year 2018 Coordinated Roadway Imp./Water Main Replacement					\$2,500,000	\$2,500,000	BAN 2018
66	246	2019 Water Main Replacement Program					\$4,200,000	\$4,200,000	BAN 2019
67	247	Mains into Unserved Areas 2019					\$2,250,000	\$2,250,000	BAN 2019
68	248	Year 2019 Coordinated Roadway Imp./Water Main Replacement					\$2,500,000	\$2,500,000	BAN 2019
Sub-total Distribution		\$39,585,860	\$10,636,830	\$10,166,000	\$11,045,000	\$9,426,122	\$8,950,000	\$50,212,952	
Needed Funding for each Year		\$8,296,000	\$10,636,830	\$10,166,000	\$11,045,000	\$9,426,122	\$8,950,000	\$50,212,952	
Funded Project through Loans not in Rate Case		\$6,215,455	\$3,200,000						
Funded Projects (In Rate Cases)		\$24,514,860							
Total for Year 2014 - 2018 Capital Budget		\$52,470,410	\$15,636,830	\$29,074,000	\$16,583,000	\$15,286,122	\$14,550,000	\$91,129,952	
Total Needed Funding for each Year (not in a Rate Case)		\$12,449,000	\$15,636,830	\$29,074,000	\$16,583,000	\$15,286,122	\$14,550,000	\$91,129,952	
SRF Loan 2013 (\$4.0M), 2014 (\$8.0M) & RD Loan		\$13,143,455	\$4,000,000						
Funded Projects (In Rate Cases)		\$26,288,410							
2015 Rate Case (Includes SRF & RD Loans)		\$13,143,455							
BAN 2015			\$28,085,830						
Projected needed funding for 2017 Rate Case(BAN 2015 + SRF Loan)		\$32,085,830							
Projected needed funding for 2019 Rate Case(BAN 2016+2017)		\$45,657,000							

TRIAL BALANCE SUMMARY FOR 2015

N Ky Water District
 General Ledger

Ranges: From:
 Date: 1/1/2015
 Account: 184-0000-000

To:
 6/30/2015
 184-9999-999

Sorted By:
 Include: Account
 Posting

Inactive	Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
	184-0146-000	Ky 547 from Washington St. to Nelson Rd	\$1,606,065.24	\$1,562.06	\$0.00	\$1,562.06	\$1,607,627.30
	184-0224-000	KDOT Ky 1120 12th Street	\$59,849.98	\$0.00	\$0.00	\$0.00	\$59,849.98
	184-0230-000	Ky 9 Thru Newport C. County utility Mapping	\$581.00	\$4,877.87	\$0.00	\$4,877.67	\$5,458.67
	184-0231-000	CR 1316 Bridge Over Duck Creek CC	\$71.44	\$0.00	\$0.00	\$0.00	\$71.44
	184-0234-000	KDOT Ky 16 Taylor Mill Rd Phase I	\$256,531.87	\$0.00	\$0.00	\$0.00	\$256,531.87
	184-0235-000	Reconstruct Ky 16 T. Mill Road Section 2	\$253,799.03	\$0.00	\$0.00	\$0.00	\$253,799.03
	184-0237-000	KDOT US 27 from Kahns to Grants Lick	\$104,846.86	\$0.00	\$0.00	\$0.00	\$104,846.86
	184-0242-000	Johns Hill Rd & University Dr @ NKU	\$33,026.15	\$0.00	\$0.00	\$0.00	\$33,026.15
	184-0243-000	Ky 8 Turn Lane @ Ky 1998	\$14,620.79	\$0.00	\$0.00	\$0.00	\$14,620.79
	184-0244-000	Industrial Road Phase 2	\$6,819.58	\$0.00	\$0.00	\$0.00	\$6,819.58
	184-0245-000	Turkeyfoot Rd @ Thomas More Parkway	\$265.24	\$0.00	\$0.00	\$0.00	\$265.24
	184-0246-000	California Cross Rds Bridge Replacement	\$321.48	\$0.00	\$0.00	\$0.00	\$321.48
	184-0247-000	Johns Hill Rd-Three Mile Rd WMR	\$7,807.07	\$9,253.30	\$0.00	\$9,253.30	\$17,060.37
	184-0248-000	Ky 16 (Taylor Mill RD) WMR with Ky. Transportation	(\$4,190.34)	\$0.00	\$0.00	\$0.00	(\$4,190.34)
	184-0249-000	W. 4th St. Covington Replacement	\$4,391.45	\$0.00	\$0.00	\$0.00	\$4,391.45
	184-0250-000	Carothers Rd Profile Improvements	\$2,689.85	\$0.00	\$0.00	\$0.00	\$2,689.85
	184-0251-000	Flagg Springs Bridge Replacement	\$142.88	\$0.00	\$0.00	\$0.00	\$142.88
	184-0252-000	Hands Pike Relocation (Ky 1501) Covington	\$357.20	\$1,000.00	\$0.00	\$1,000.00	\$1,357.20
	184-0253-000	Senour Rd & Fowler Creek Rd Realignment	\$285.76	\$0.00	\$0.00	\$0.00	\$285.76
	184-0254-000	Dixie Highway @ Kyles Ln Ft. Wright	\$214.32	\$0.00	\$0.00	\$0.00	\$214.32
	184-0255-000	Washington Trace Bridge Replacement	\$142.88	\$0.00	\$0.00	\$0.00	\$142.88
	184-0459-000	Dudley 1040 Hydraulic Analysis Pump Replacemen	\$168,516.74	\$0.00	\$0.00	\$0.00	\$168,516.74
	184-0470-000	R&R/FTTP Raw Water Line Part 1 & 2	\$1,151,219.60	\$1,124.00	\$2,065.00	(\$941.00)	\$1,150,278.60
	184-0473-000	Independence Tank Mixing System	\$48,791.01	\$15,588.38	\$0.00	\$15,588.38	\$64,379.39
	184-0475-000	MPTP Raw Water Line	\$110,734.94	\$0.00	\$0.00	\$0.00	\$110,734.94
	184-0476-000	TMTPElectrical & Basin Improvements	\$1,250,140.26	\$2,394,149.50	\$0.00	\$2,394,149.50	\$3,644,289.76
	184-0477-000	FTTP Floc/Sed Basins 2 & 3	\$126,369.31	\$51,412.67	\$0.00	\$51,412.67	\$177,781.98
	184-0478-000	FTTP Laboratory Generator	\$24,579.80	\$0.00	\$0.00	\$0.00	\$24,579.80
	184-0479-000	MPTP Building Improvements	\$79,742.70	\$872,241.62	\$0.00	\$872,241.62	\$951,984.32
	184-0484-000	S. Newport Tank Rehab	\$665.48	\$0.00	\$0.00	\$0.00	\$665.48
	184-0485-000	Annl Facility Plants, Tanks, Pump Stations 2014	\$64,895.22	\$38,659.94	\$0.00	\$38,659.94	\$103,555.18
	184-0486-000	ORPS # 2 Rehabilitation Project	\$91,321.23	\$2,555.23	\$0.00	\$2,555.23	\$93,876.46
	184-0487-000	Lumley Tank	\$786.90	\$34,063.45	\$0.00	\$34,063.45	\$34,850.35
	184-0488-000	TMTPE Sludge Conveyors & Press	\$0.00	\$7,910.33	\$0.00	\$7,910.33	\$7,910.33
	184-0500-000	Misc Services / Blow off	\$3,469.61	\$0.00	\$0.00	\$0.00	\$3,469.61
	184-0516-000	Children's Home Meter Pit-Ft. Mitchell	\$18,324.83	\$0.00	\$0.00	\$0.00	\$18,324.83
	184-0519-000	Airport Emergency Meter Pit Bypass	\$3,053.44	\$0.00	\$0.00	\$0.00	\$3,053.44
	184-0520-000	Ft. Thomas Amphitheater	\$1,344.23	\$0.00	\$0.00	\$0.00	\$1,344.23
	184-0521-000	Bromley Tank Landslide	\$178.60	\$0.00	\$0.00	\$0.00	\$178.60
	184-0522-000	E. 10th St Water Service Relocation	\$285.76	\$0.00	\$0.00	\$0.00	\$285.76
	184-0523-000	Caroline Ave Wall Failure	\$1,964.60	\$0.00	\$0.00	\$0.00	\$1,964.60
	184-0524-000	Concrete Meter Pit Heritage Apts	\$33,005.73	\$0.00	\$0.00	\$0.00	\$33,005.73
	184-0525-000	Amsterdam Rd Meter Pit Upgrade	\$24,681.89	\$0.00	\$0.00	\$0.00	\$24,681.89
	184-0526-000	Montrose & West St Interconnect	\$18,507.50	\$0.00	\$0.00	\$0.00	\$18,507.50
	184-0527-000	Richardson Rd Pump Station 16" Pipe Relocation	\$428.64	\$50,998.80	\$304.60	\$50,694.20	\$51,122.84
	184-0528-000	Piner Water Hauling Station Drainage	\$2,266.25	\$2,345.00	\$1,260.00	\$1,085.00	\$3,351.25
	184-0613-000	McCullum Pk - Cox Rd Replacement	\$366,140.26	\$20,908.04	\$0.00	\$20,908.04	\$387,048.30
	184-0614-000	Dixie Hwy-Lytle Ave Boone County Line	\$21,553.93	\$0.00	\$0.00	\$0.00	\$21,553.93
	184-0654-000	Sub District H - Campbell County	\$4,391,608.96	\$0.00	\$0.00	\$0.00	\$4,391,608.96
	184-0655-000	Sub District I - Kenton County	\$967,279.55	\$46.24	\$0.00	\$46.24	\$967,325.79
	184-0656-000	Pike St Water Main Replacement Bromley	\$590.07	\$0.00	\$0.00	\$0.00	\$590.07
	184-0663-000	Stonehouse Rd from Flagg Springs to Oneonta Rd	\$42,433.49	\$0.00	\$0.00	\$0.00	\$42,433.49
	184-0680-000	Craft Rd & 16" Water Main	\$327,237.20	\$44.38	\$0.00	\$44.38	\$327,281.58

TRIAL BALANCE SUMMARY FOR 2015
 N Ky Water District

Inactive	Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
	184-0702-000	Dudley Rd Reconstruction Phase 1	\$28,510.51	\$486,308.42	\$0.00	\$486,308.42	\$514,818.93
	184-0703-000	Silver Grove Melbourne Ky 8 WMR	\$560,921.04	\$0.00	\$0.00	\$0.00	\$560,921.04
	184-0714-000	Alexandria 2011 WMR Project	\$612,252.00	\$0.00	\$0.00	\$0.00	\$612,252.00
	184-0717-000	Highway Ave WMR - Covington	\$256,060.62	\$1,008.48	\$0.00	\$1,008.48	\$257,069.10
	184-0721-000	St. Joseph Lane WMR - Park Hills	\$7,675.95	\$0.00	\$0.00	\$0.00	\$7,675.95
	184-0723-000	Donaldson Hwy 24" Corrosion	\$24,067.47	\$0.00	\$0.00	\$0.00	\$24,067.47
	184-0731-000	Madison Pk from Mary Laidey Hydraulic Redundanc	\$43,051.74	\$10,166.39	\$0.00	\$10,166.39	\$53,218.13
	184-0732-000	Creek Trace 12" Hydraulic Improvement Project	\$443,107.67	\$0.00	\$0.00	\$0.00	\$443,107.67
	184-0733-000	Senour Road from Ky 16 to West of Clover Ridge V	\$42,252.98	\$17,654.48	\$0.00	\$17,654.48	\$59,907.46
	184-0742-000	Church & Faye Water Main T. Mill	\$6,364.88	\$0.00	\$0.00	\$0.00	\$6,364.88
	184-0744-000	Crestview 2013 WMR	\$27,932.09	\$0.00	\$0.00	\$0.00	\$27,932.09
	184-0747-000	Kenridge Dr Water Main Villa Hills	\$315,392.43	\$112.25	\$0.00	\$112.25	\$315,504.68
	184-0749-000	36" Licking River Crossing Wilder	\$318,938.30	\$0.00	\$0.00	\$0.00	\$318,938.30
	184-0750-000	Sub District M Kenton Co	\$2,132,008.13	\$55,754.98	\$0.00	\$55,754.98	\$2,187,763.11
	184-0754-000	16" Cross Country WMR C County	\$35.72	\$0.00	\$0.00	\$0.00	\$35.72
	184-0755-000	Scott Street WMR - Covington	\$13,387.12	\$0.00	\$0.00	\$0.00	\$13,387.12
	184-0756-000	Robinson Rd Regency Ct Hope Ln	\$353,119.48	\$3,036.91	\$0.00	\$3,036.91	\$356,156.39
	184-0757-000	Silver Grove Ky 8 WMR	\$58,717.26	\$1,701.78	\$105.00	\$1,596.78	\$60,314.04
	184-0764-000	Old State Rd WMR - Park Hills	\$177,166.36	\$0.00	\$0.00	\$0.00	\$177,166.36
	184-0767-000	Wesley Dr & Three Mile WM Interconnect	\$36,164.75	\$2,550.28	\$0.00	\$2,550.28	\$38,715.03
	184-0768-000	Hazen St Water Main Replacement	\$190,423.04	\$92.48	\$0.00	\$92.48	\$190,515.52
	184-0772-000	Avon Dr Phase II WMR	\$52,786.21	\$0.00	\$0.00	\$0.00	\$52,786.21
	184-0773-000	Russell Street WMR - Covington	\$903,716.10	\$2,244.34	\$0.00	\$2,244.34	\$905,960.44
	184-0775-000	Ky 1280 Siry Rd US 27	\$213,397.23	\$28,367.39	\$3,352.10	\$25,015.29	\$238,412.52
	184-0776-000	36" Concrete WM Slip Lining	\$8,641.96	\$2,090.00	\$0.00	\$2,090.00	\$10,731.96
	184-0778-000	Dixie Highway Water Main	\$1,456,272.78	\$3,268.33	\$440,750.02	(\$437,481.69)	\$1,018,791.09
	184-0779-000	Maple Ave WMR Dayton	\$201,672.24	\$1,735.36	\$0.00	\$1,735.36	\$203,407.60
	184-0780-000	Ky 8 Four Mile to St. Anne WMR Silver Grove	\$11,912.67	\$5,373.68	\$0.00	\$5,373.68	\$17,286.35
	184-0781-000	Dayton Ky 8 Water Main Replacement	\$44,545.62	\$12,033.41	\$0.00	\$12,033.41	\$56,579.03
	184-0783-000	Fortside Dr, Summit, Park Rd WMR	\$316,778.11	\$0.00	\$0.00	\$0.00	\$316,778.11
	184-0785-000	Harris St & Ireland Ave Water Main	\$88,454.69	\$75,437.80	\$0.00	\$75,437.80	\$163,892.49
	184-0789-000	Messmer Hill Rd WMR So Campbell County	\$8,713.85	\$2,756.25	\$0.00	\$2,756.25	\$11,470.10
	184-0790-000	N Ft Thomas Ave WMR	\$11,094.26	\$5,615.41	\$0.00	\$5,615.41	\$16,709.67
	184-0792-000	Franklin, Toni, Arlington WMR Ft Thomas	\$234,865.55	\$400.00	\$0.00	\$400.00	\$235,265.55
	184-0793-000	Edgewood & Lyndale WMR Edgewood	\$11,867.94	\$25,386.50	\$0.00	\$25,386.50	\$37,254.44
	184-0794-000	Sunset & Rossmoynne WMR Crestview Hills	\$363,265.75	\$15,653.76	\$0.00	\$15,653.76	\$378,919.51
	184-0795-000	Madison Pike 24" Hydraulic Redundancy Project	\$45,991.95	\$27,400.12	\$0.00	\$27,400.12	\$73,392.07
	184-0796-000	Wright Court Water Main Alexandria	\$262,495.60	\$35.36	\$0.00	\$35.36	\$262,530.96
	184-0798-000	4th & 9th Ave Water Main (Dayton)	\$342,119.73	\$67.35	\$0.00	\$67.35	\$342,187.08
	184-0799-000	Mary & McArthur Erlanger Water Main	\$150,026.68	\$123,539.30	\$1,089.73	\$122,449.57	\$272,476.25
	184-0800-000	Harvard Ave. Southgate WM	\$180,047.89	\$0.00	\$0.00	\$0.00	\$180,047.89
	184-0802-000	18th & 19th Eastern Covington	\$0.00	\$262,813.82	\$3,039.71	\$259,774.11	\$259,774.11
	184-0803-000	7th Avenue Phase II WMR	\$0.00	\$7,478.91	\$0.00	\$7,478.91	\$7,478.91
	184-0804-000	Ft. Mitchell WMR - Burdsall Ave	\$1,163.09	\$20,616.73	\$0.00	\$20,616.73	\$21,779.82
	184-0805-000	Buttermilk Pk Villa Hills 2015 WMR	\$53.42	\$115,568.78	\$0.00	\$115,568.78	\$115,622.20
	184-0806-000	Division St WMR	\$0.00	\$184,792.66	\$0.00	\$184,792.66	\$184,792.66
	184-0807-000	Edgewood Water Main Replacement	\$106.84	\$16,790.00	\$0.00	\$16,790.00	\$16,896.84
	184-0809-000	Maryland Ave Cov. 2015 WMR	\$80.13	\$189,589.04	\$263.13	\$188,325.91	\$188,406.04
	184-0810-000	New Linden Newport 2015 WMR	\$53.42	\$336,972.37	\$455.49	\$336,516.88	\$336,570.30
	184-0811-000	Newport WMR 15th,16th, 17th, Parkview & Main	\$295.88	\$21,200.44	\$0.00	\$21,200.44	\$21,496.32
	184-0812-000	Newport WMR Ridge Pl & Parker Rd	\$201.36	\$16,635.39	\$0.00	\$16,635.39	\$16,836.75
	184-0813-000	N. Ft Thomas Phase II 2015 WMR	\$106.84	\$218,438.25	\$0.00	\$218,438.25	\$218,545.09
	184-0814-000	Sunnymede WMR	\$0.00	\$59,170.37	\$288.21	\$58,882.16	\$58,882.16
	184-0815-000	Vine & Washington WMR	\$0.00	\$15,943.19	\$0.00	\$15,943.19	\$15,943.19
	184-0816-000	Woodlawn WMR	\$9,143.84	\$20,692.40	\$0.00	\$20,692.40	\$29,836.24
	184-0817-000	Alhambra & Coram Water Main Park Hills	\$53.42	\$139,001.87	\$38.80	\$138,963.07	\$139,016.49
	184-0818-000	Shaw & Sheridan Water Main Replacement	\$0.00	\$258,381.93	\$0.00	\$258,381.93	\$258,381.93
	184-0819-000	Lakeside Park Water Main	\$0.00	\$20,215.58	\$0.00	\$20,215.58	\$20,215.58
	184-0820-000	E. Southgate-Ft Thomas Water Main Replacement	\$0.00	\$6,486.23	\$0.00	\$6,486.23	\$6,486.23
	184-0821-000	Evergreen Ave WMR Southgate	\$0.00	\$3,950.84	\$0.00	\$3,950.84	\$3,950.84

TRIAL BALANCE SUMMARY FOR 2015

N Ky Water District

Inactive	Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
	184-0824-000	Latoria Lakes	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
	184-0999-999	clearing 184's from payroll	\$1,780.20	\$91,161.78	\$88,981.92	\$2,179.86	\$3,960.06
	184-9999-000	Accrue Capital Cost	\$409.66	\$0.00	\$0.00	\$0.00	\$409.66

	Accounts	Beginning Balance	Debit	Credit	Net Change	Ending Balance
Grand Totals:	116	\$22,260,421.91	\$6,434,432.00	\$542,993.71	\$5,891,438.29	\$28,151,860.20

Northern Kentucky Water District

Rate Case 2015-00143

Hearing Data Requests

Response to Question 2 (Witness: Bragg)

Project Title	G/L No.	2014		Difference	%	Explanation	PSC Ref. No.
		5 Yr. Capital Budgeted Amt.	Actual Spend				
Dudley Tanks Pump Stations Surge Project	N/A	\$1,000,000	\$0	(\$1,000,000)	-100.00%	Deferred	218
FTTP Floc/Sed Basins 2&3 Floc Drive/ Rakes	187-0475-000	\$2,784,000	\$108,067	(\$2,675,933)	-96.12%	Timing of Project	167
MPTP Suction Pump Replacement	184-0477-000	\$500,000	\$109,497	(\$390,503)	-78.10%	SRF Loan Portion	132
TMTS Sludge Conveyors & Press	184-0488-000	\$1,200,000	\$0	(\$1,200,000)	-100.00%	Reprioritized	186
Annual General Facility R&R Plants, Dudley Hypo	184-0485-000	\$983,000	\$64,895	(\$918,105)	-93.40%	Timing of Project	209
Madison Pike from Mary Laidley PH I	184-0795-000	\$1,991,000	\$45,992	(\$1,945,008)	-97.69%	Timing of Project	178
Madison Pike from Dudley to Rolling Hills PH II	184-0795-000	\$1,675,000	\$0	(\$1,675,000)	-100.00%	Reprioritized	178
Orphanage Rd between Redwood/Horsebranch I		\$1,496,000	\$0	(\$1,496,000)	-100.00%	Reprioritized	181
Orphanage Rd between Horsebranch/Valley PI II		\$1,121,122	\$0	(\$1,121,122)	-100.00%	Reprioritized	181
KY 16 From 275 to TM Swim Club 16" Upgrade	184-0248-000	\$450,000	\$161,131	(\$288,869)	-64.19%	Timing of Project	188
KY 16 From TM Swim Club to SPipe 16" Upgrade	184-0235-000	\$350,000	\$166,625	(\$183,375)	-52.39%	Timing of Project	189
Hands Pike from KY 16 to Edwin Dr.		\$240,000	\$0	(\$240,000)	-100.00%	Reprioritized	144
KY 16 From Hands Pike to Klette Rd.		\$613,000	\$0	(\$613,000)	-100.00%	Reprioritized	145
Mary Ingles (Rt 8) Silver Grove WMR	184-0757-000	\$900,000	\$34,572	(\$865,428)	-96.16%	SRF Loan Portion	230
Mary Ingles (Rt 8) Silver Grove WMR	184-0781-000	\$400,000	\$44,546	(\$355,454)	-88.86%	SRF Loan Portion	231
North Fort Thomas Avenue	184-0790-000	\$100,000	\$11,094	(\$88,906)	-88.91%	SRF Loan Portion	232
Mains Unserved Areas 2014		\$2,250,000	\$0	(\$2,250,000)	-100.00%	Reprioritized	191
2014 Coordinated Roadway/WMR							
Franklin, Toni, Arlington Fort Thomas	184-0792-000	\$275,000	\$234,521	(\$40,479)	-14.72%	Timing of Project	192
Edgewood & Lyndale WMR	184-0793-000	\$785,000	\$11,946	(\$773,054)	-98.48%	Timing of Project	192
Sunset & Rossmoyne WMR	184-0794-000	\$400,000	\$364,031	(\$35,969)	-8.99%	Timing of Project	192
Wright Ct Alexandria	184-0796-000	\$220,000	\$262,496	\$42,496	19.32%		192
E 17th, Eastern, 26th Warren Covington	184-0825-000	\$650,000	\$0	(\$650,000)	-100.00%	Reprioritized	192
Riggs Avenue PH I	184-0829-000	\$170,000	\$0	(\$170,000)	-100.00%	Reprioritized	192
2014 WMR (184-0781,790,828,780,789,823,757)		\$3,500,000	\$55,640	(\$3,444,360)	-98.41%	Timing of Project	
		\$24,053,122	\$1,675,052				

Note- This does not include all 2014 Capital Spending per attached schedule

2014 5-Year Capital Budget
(2014-2018)

Northern Kentucky Water District								Total Project	Funding
Five Year Capital Budget								6-Yr. Cost	Source
2014, 2015, 2016, 2017, 2018		2013	2014	2015	2016	2017	2018		
Projects									
PSC									
Pg. No.	Ref No.	Water Quality	2013	2014	2015	2016	2017	2018	
1	156	LRPS Structural Imps./Roof Replacement/Sluice Gates & Actuators	\$984,750						\$984,750 BAN 2009
2	158	Dudley 1040 Pump Replacement (2 constant speed & 2 VFD)	\$440,550						\$440,550 BAN 2009
3	206	Annual Gen. Facility R&R-Plants,Tanks,PS 2011 - 36" FTTP R.W. & TMTP Sub.P	\$829,000						\$829,000 BAN 2011
	207	36" FTTP Raw Water - SRF Loan 2013	\$928,000						\$928,000 SFR Loan 2013
4	212	TMTP Electrical & Basin Improvements	\$1,300,000						\$1,300,000 BAN 2007
		TMTP Electrical & Basin Improvements - SRF Loan 2013	\$1,000,000						\$1,000,000 SRF Loan 2013
5	185	FTTP Laboratory Generator	\$237,000						\$237,000 BAN 2011
6	218	Dudley Tanks Pump Stations Water Surge Project		\$1,000,000					\$1,000,000 BAN 2014
7	167	FTTP Flocc/Sed Basins 2 & 3, New Flocc Drive and Rakes		\$684,000					\$684,000 BAN 2014
		FTTP Flocc/Sed Basins 2 & 3, New Flocc Drive and Rakes - SRF Loan 2014		\$2,100,000					\$2,100,000 SRF Loan 2014
8	132	MPTP Suction Piping Replacement	\$500,000						\$500,000 Rate Case 2014
		MPTP Suction Piping Replacement - SRF Loan 2014		\$500,000					\$500,000 SRF Loan 2014
9	175	TMTP Pump Replacement	\$932,750						\$932,750 BAN 2014
10	186	TMTP Sludge Conveyors & Press		\$1,200,000					\$1,200,000 BAN 2014
11	209	Annual General Facility R&R - Plants, Tanks, Pump Stations 2014, Dudley Impr.		\$983,000					\$983,000 BAN 2014
12	166	FTTP Residuals Handling Improvements			\$6,500,000				\$6,500,000 BAN 2015
13	202	Upgrade SCADA/Instrumentation/Security Equipment at Plants & PS			\$3,000,000				\$3,000,000 BAN 2015
14	226	Replace Lumley Tank - 300,000 gallon			\$1,400,000				\$1,400,000 BAN 2015
15	210	Annual General Facility R&R - Plants, Tanks, Pump Stations 2015			\$1,007,000				\$1,007,000 BAN 2015
16	176	LRPS Generator & Walkbridge Upgrade				\$4,100,000			\$4,100,000 BAN 2016
17	211	TM Pump Station Backup Generator				\$4,800,000			\$4,800,000 BAN 2016
18	214	Annual General Facility R&R - Plants, Tanks, Pump Stations 2016				\$1,018,000			\$1,018,000 BAN 2016
19	238	Annual General Facility R&R - Plants, Tanks, Pump Stations 2017					\$1,038,000		\$1,038,000 BAN 2017
20	219	Replace Bellevue Tank					\$1,300,000		\$1,300,000 BAN 2017
21	227	New Tank in Taylor Mill					\$1,500,000		\$1,500,000 BAN 2017
22	228	Replace Dayton Tank						\$1,100,000	\$1,100,000 BAN 2018
23	229	New Tank and PS in Southern Campbell County (Burns Road Area)						\$800,000	\$800,000 BAN 2018
24	239	Annual General Facility R&R - Plants, Tank, Pump Stations 2018						\$1,061,000	\$1,061,000 BAN 2018
		Sub-total Water Quality	\$7,152,050	\$6,467,000	\$11,907,000	\$9,918,000	\$3,838,000	\$2,961,000	\$36,091,000
		Needed Funding for each Year	\$3,360,750	\$6,467,000	\$11,907,000	\$9,918,000	\$3,838,000	\$2,961,000	\$36,091,000
		Funded Projects (in Rate Cases)	\$3,791,300						
PSC									
Pg. No.	Ref No.	Distribution	2013	2014	2015	2016	2017	2018	
25	77b	Ky. 547, (Riley Road) from Main St. to AA Highway/Nelson Rd (Phase 5)	\$976,000						\$976,000 BAN 2009
		Ky. 547, (Riley Rd) from Main St. to AA Hwy./Nelson Rd (Phase 5) Unfunded	\$777,000						\$777,000 BAN 2011
26	80	Water Main Replacement Program 2007 - \$2,900,000	\$2,900,000						\$2,900,000 BAN 2007
27	81	Mains into Unserved Areas 2007 - Subdistrict I Kenton County	\$250,000						\$250,000 BAN 2007
		Subdistrict I Surcharge	\$169,323						\$169,323 BAN 2011
28	101	Year 2008 Water Main Replacement Program	\$3,000,000						\$3,000,000 BAN 2009
29	103	Mains into Unserved Areas 2008 - Campbell	\$250,000						\$250,000 BAN 2009
30	142	Year 2008 Coordinated Roadway Imp./Water Main Replacement	\$2,000,000						\$2,000,000 BAN 2009
31	116	Year 2009 Water Main Replacement Program \$3,100,000	\$3,100,000						\$3,100,000 BAN 2009
32	118	Mains into Unserved Areas 2009 - Kenton Sub-District I Additional Funding	\$250,000						\$250,000 BAN 2009
33	143	Year 2009 Coordinated Roadway Imp./Water Main Replacement	\$2,000,000						\$2,000,000 BAN 2009
34	56	Mains into Unserved Areas 2006 - Subdistrict H Campbell County	\$250,000						\$250,000 BAN 2007
		Subdistrict H Upgrade	\$497,018						\$497,018 BAN 2011
		Subdistrict H Surcharge (PSC Approved Amount)	\$933,842						\$933,842 BAN 2011
35	100	Stonehouse Road (old Twelve Mile Rd.) KY 10 to KY 1566			\$1,120,000				\$1,120,000 BAN 2015
36	179	Senour Road from KY 16 to west of Clover Ridge (Part 1)	\$287,030						\$287,030 BAN 2009
		Senour Road from KY 16 to west of Clover Ridge (Part 2)	\$712,970						\$712,970 BAN 2009
37	124	Year 2010 Water Main Replacement Program \$3,500,000	\$3,500,000						\$3,500,000 BAN 2011
38	130	Year 2010 Coordinated Roadway Imp./Water Main Replacement \$2,500,000	\$2,500,000						\$2,500,000 BAN 2011
39	146	Year 2011 Water Main Replacement Program	\$400,000						\$400,000 BAN 2011
40	148	Year 2011 Coordinated Roadway Imp./Water Main Replacement \$2,500,000	\$2,500,000						\$2,500,000 BAN 2011

2014 5-Year Capital Budget
(2014-2018)

Northern Kentucky Water District								Total Project	Funding
Five Year Capital Budget								6-Yr. Cost	Source
2014, 2015, 2016, 2017, 2018									
Projects		2013	2014	2015	2016	2017	2018		
41	123	KY 1280, (Stry Rd) U.S. 27 to existing 8" - 2,100' (not including Sub F portion)	\$250,000					\$250,000	BAN 2007
42	224	36-inch Concrete Water Main Slip Lining (New Project)	\$573,000					\$573,000	BAN 2007
43	178	Madison Avenue between Dudley and Hands Pike							
		Madison Pike from Mary Laidey to Hands Pike (Phase 1)		\$1,991,000				\$1,991,000	BAN 2014
		Madison Pike from Dudley Pike to Rolling Hills Drive (Phase 2)		\$1,675,000				\$1,675,000	BAN 2014
		Madison Pike from Rolling Hills Drive to Mary Laidey (Phase 3) WMR			\$1,330,000			\$1,330,000	BAN 2014
44	181	Orphanage Road between Redwood and Valley Plaza							
		Orphanage Road between Redwood and Horsebranch Road (Phase 1)		\$1,496,000				\$1,496,000	BAN 2014
		Orphanage Road between Horsebranch Road and Valley Plaza (Phase 2)		\$1,121,122				\$1,121,122	BAN 2014
45	122	Burns Road, Persimmon Grove to Flatwoods				\$1,554,000	\$1,554,000	BAN 2018	
46	188	KY 16 from I-275 to TM Swim Club 16" Upgrade - KDOT Project		\$450,000			\$450,000	BAN 2014	
47	189	KY 16 from TM Swim Club to TM Standpipe 16" Upgrade - KDOT Project		\$350,000			\$350,000	BAN 2014	
48	144	Hands Pike from Ky 16 to Edwin Drive		\$240,000			\$240,000	BAN 2014	
49	145	Ky. 16, from Hands Pike to Klette Road		\$613,000			\$613,000	BAN 2014	
50	225	New KY 16 interconnect project between upgraded KDOT 16"			\$950,000		\$950,000	BAN 2015	
51	150	Mains into Unserved Areas 2012 - Sub-District M - Kenton County, RD Loan	\$1,143,455					\$1,143,455	RD Loan
		Mains into Unserved Areas 2012 - Sub-M - K.C. RD Loan - Non-Rate Case	\$589,545					\$589,545	RD Loan
		Mains into Unserved Areas 2012 - Sub-M - K.C. RD Grant	\$600,000					\$600,000	RD Grant
		Mains into Unserved Areas 2012 - Sub-M - K.C. CDBG Grant	\$1,000,000					\$1,000,000	CDBG Grant
52	230	Mary Ingles Highway (Route 8) Silver Grove WMR - SRF Loan 2014		\$900,000			\$900,000	SRF Loan 2014	
53	231	Mary Ingles Highway (Route 8) Dayton - 2014 WMR - SRF Loan 2014		\$400,000			\$400,000	SRF Loan 2014	
54	232	North Fl. Thomas Ave. 2014 WMR - SRF Loan 2014		\$100,000			\$100,000	SRF Loan 2014	
55	114	Interconnect 1080/1017 12" (Pond Creek - KY 177)				\$1,200,000	\$1,200,000	BAN 2016	
56	121	Independence Road, Ky. 17 to Existing 12"			\$119,000		\$119,000	BAN 2015	
57	182	Year 2013 Water Main Replacement Program	\$3,455,000				\$3,455,000	Rate Case 2014	
58	183	Mains into Unserved Areas 2013	\$250,000				\$250,000	Rate Case 2014	
59	184	Year 2013 Coordinated Roadway Imp./Water Main Replacement	\$2,500,000				\$2,500,000	Rate Case 2014	
60	51	Vineyard (Gunkel Rd) (Upper Nine Mile to Fender Rd)				\$786,000	\$786,000	BAN 2016	
61	128	36" Licking River Crossing	\$734,000				\$734,000	Rate Case 2014	
		36" Licking River Crossing - SRF Loan 2013	\$2,072,000				\$2,072,000	SRF Loan 2013	
62	191	Mains into Unserved Areas 2014		\$2,250,000			\$2,250,000	BAN 2014	
63	192	Year 2014 Coordinated Roadway Imp./Water Main Replacement		\$2,500,000			\$2,500,000	BAN 2014	
64	190	2014 Water Main Replacement Program		\$3,500,000			\$3,500,000	BAN 2014	
65	204	Mains into Unserved Areas 2015			\$250,000		\$250,000	BAN 2015	
66	205	Year 2015 Coordinated Roadway Imp./Water Main Replacement			\$2,500,000		\$2,500,000	BAN 2015	
67	203	2015 Water Main Replacement Program			\$3,650,000		\$3,650,000	BAN 2015	
68	216	Mains into Unserved Areas 2016				\$2,250,000	\$2,250,000	BAN 2016	
69	217	Year 2016 Coordinated Roadway Imp./Water Main Replacement			\$2,500,000		\$2,500,000	BAN 2016	
70	233	2016 Water Main Replacement Program			\$3,750,000		\$3,750,000	BAN 2016	
71	220	Horsebranch Road 24" from 36" to Thomas More Parkway				\$800,000	\$800,000	BAN 2017	
72	221	Mains into Unserved Areas 2017				\$250,000	\$250,000	BAN 2017	
73	222	Year 2017 Coordinated Roadway Imp./Water Main Replacement				\$2,500,000	\$2,500,000	BAN 2017	
74	234	2017 Water Main Replacement Program				\$3,880,000	\$3,880,000	BAN 2017	
75	235	2018 Water Main Replacement Program					\$4,000,000	BAN 2018	
76	236	Mains into Unserved Areas 2018					\$2,250,000	BAN 2018	
77	237	Year 2018 Coordinated Roadway Imp./Water Main Replacement					\$2,500,000	BAN 2018	
Sub-total Distribution		\$40,420,183	\$17,586,122	\$9,919,000	\$10,486,000	\$7,430,000	\$10,304,000	\$55,725,122	
Needed Funding for each Year		\$10,744,000	\$17,586,122	\$9,919,000	\$10,486,000	\$7,430,000	\$10,304,000	\$55,725,122	
Funded Projects (in Rate Cases)		\$29,676,183							
Total for Year 2014 - 2018 Capital Budget		\$47,672,233	\$24,053,122	\$21,826,000	\$20,404,000	\$11,268,000	\$13,265,000	\$90,816,122	
Total Needed Funding for each Year (not in a Rate Case)		\$14,104,750	\$24,053,122	\$21,826,000	\$20,404,000	\$11,268,000	\$13,265,000	\$90,816,122	
Funded Projects (in Rate Cases)		\$33,667,483							
SRF Loan 2013 & RD Loan		\$5,733,000							
Projected needed funding for 2014 Rate Case (includes SRF & RD Loans)		\$19,248,205							
BAN 2014		\$24,053,122							
Projected needed funding for 2016 Rate Case(BAN 2014+ 2015)		\$45,879,122							
Projected needed funding for 2018 Rate Case(BAN 2016+2017)		\$31,672,000							

HISTORICAL TRIAL BALANCE SUMMARY FOR 2014

N Ky Water District General Ledger

Ranges: From: 1/1/2014
 Date: 1/1/2014
 Account: 184-0000-000

To: 12/31/2014
 184-9999-999

Sorted By: Account
 Include: Posting

Inactive	Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
	184-0146-000	Ky 547 from Washington St. to Nelson Rd	\$54,280.92	\$1,551,784.32	\$0.00	\$1,551,784.32	\$1,606,065.24
	184-0224-000	KDOT Ky 1120 12th Street	\$59,849.98	\$0.00	\$0.00	\$0.00	\$59,849.98
	184-0230-000	Ky 9 Thru Newport C. County utility Mapping	\$0.00	\$581.00	\$0.00	\$581.00	\$581.00
	184-0231-000	CR 1316 Bridge Over Duck Creek CC	\$0.00	\$71.44	\$0.00	\$71.44	\$71.44
	184-0234-000	KDOT Ky 16 Taylor Mill Rd Phase I	\$95,393.17	\$161,138.70	\$0.00	\$161,138.70	\$256,531.87
	184-0235-000	Reconstruct Ky 16 T. Mill Road Section 2	\$87,174.17	\$166,624.86	\$0.00	\$166,624.86	\$253,799.03
	184-0237-000	KDOT US 27 from Kahns to Grants Lick	\$44,922.68	\$59,924.18	\$0.00	\$59,924.18	\$104,846.86
	184-0242-000	Johns Hill Rd & University Dr @ NKU	\$33,026.15	\$0.00	\$0.00	\$0.00	\$33,026.15
	184-0243-000	Ky 8 Turn Lane @ Ky 1998	\$19,139.58	\$0.00	\$4,518.79	(\$4,518.79)	\$14,620.79
	184-0244-000	Industrial Road Phase 2	\$6,819.58	\$0.00	\$0.00	\$0.00	\$6,819.58
	184-0245-000	Turkeyfoot Rd @ Thomas More Parkway	\$265.24	\$0.00	\$0.00	\$0.00	\$265.24
	184-0246-000	California Cross Rds Bridge Replacement	\$0.00	\$321.48	\$0.00	\$321.48	\$321.48
	184-0247-000	Johns Hill Rd-Three Mile Rd WMR	\$5,615.00	\$2,192.07	\$0.00	\$2,192.07	\$7,807.07
	184-0248-000	Ky 16 (Taylor Mill RD) WMR with Ky. Transportation	\$3,430.84	\$285.71	\$7,906.89	(\$7,621.18)	(\$4,190.34)
	184-0249-000	W. 4th St. Covington Replacement	\$3,900.00	\$491.45	\$0.00	\$491.45	\$4,391.45
	184-0250-000	Carothers Rd Profile Improvements	\$22.10	\$2,715.58	\$47.81	\$2,667.75	\$2,689.85
	184-0251-000	Flagg Springs Bridge Replacement	\$0.00	\$142.88	\$0.00	\$142.88	\$142.88
	184-0252-000	Hands Pike Relocation (Ky 1501) Covington	\$0.00	\$357.20	\$0.00	\$357.20	\$357.20
	184-0253-000	Senour Rd & Fowler Creek Rd Realignment	\$0.00	\$285.76	\$0.00	\$285.76	\$285.76
	184-0254-000	Dixie Highway @ Kyles Ln Ft. Wright	\$0.00	\$214.32	\$0.00	\$214.32	\$214.32
	184-0255-000	Washington Trace Bridge Replacement	\$0.00	\$142.88	\$0.00	\$142.88	\$142.88
	184-0459-000	Dudley 1040 Hydraulic Analysis Pump Replacement	\$165,242.46	\$3,274.28	\$0.00	\$3,274.28	\$168,516.74
	184-0470-000	R&R/FTTP Raw Water Line Part 1 & 2	\$74,666.45	\$1,076,740.11	\$186.96	\$1,076,553.15	\$1,151,219.60
	184-0473-000	Independence Tank Mixing System	\$18,323.78	\$40,467.23	\$10,000.00	\$30,467.23	\$48,791.01
	184-0475-000	MPTP Raw Water Line	\$1,238.00	\$109,496.94	\$0.00	\$109,496.94	\$110,734.94
	184-0476-000	TMTP Electrical & Basin Improvements	\$176,821.32	\$1,073,318.94	\$0.00	\$1,073,318.94	\$1,250,140.26
	184-0477-000	FTTP Flocc/Sed Basins 2 & 3	\$18,302.32	\$108,066.99	\$0.00	\$108,066.99	\$126,369.31
	184-0478-000	FTTP Laboratory Generator	\$5,709.21	\$18,870.59	\$0.00	\$18,870.59	\$24,579.80
	184-0479-000	MPTP Building Improvements	\$9,595.16	\$70,813.02	\$665.48	\$70,147.54	\$79,742.70
	184-0484-000	S. Newport Tank Rehab	\$0.00	\$665.48	\$0.00	\$665.48	\$665.48
	184-0485-000	Annl Facility Plants, Tanks, Pump Stations 2014	\$0.00	\$64,895.22	\$0.00	\$64,895.22	\$64,895.22
	184-0486-000	ORPS # 2 Rehabilitation Project	\$0.00	\$91,321.23	\$0.00	\$91,321.23	\$91,321.23
	184-0487-000	Lumley Tank	\$0.00	\$786.90	\$0.00	\$786.90	\$786.90
	184-0500-000	Misc Services / Blow off	\$3,469.61	\$0.00	\$0.00	\$0.00	\$3,469.61
	184-0516-000	Children's Home Meter Pit-Ft. Mitchell	\$18,324.83	\$0.00	\$0.00	\$0.00	\$18,324.83
	184-0519-000	Airport Emergency Meter Pit Bypass	\$2,982.00	\$71.44	\$0.00	\$71.44	\$3,053.44
	184-0520-000	Ft. Thomas Amphitheater	\$0.00	\$1,344.23	\$0.00	\$1,344.23	\$1,344.23
	184-0521-000	Bromley Tank Landslide	\$0.00	\$178.60	\$0.00	\$178.60	\$178.60
	184-0522-000	E. 10th St Water Service Relocation	\$0.00	\$285.76	\$0.00	\$285.76	\$285.76
	184-0523-000	Caroline Ave Wall Failure	\$0.00	\$1,964.60	\$0.00	\$1,964.60	\$1,964.60
	184-0524-000	Concrete Meter Pit Heritage Apts	\$0.00	\$33,005.73	\$0.00	\$33,005.73	\$33,005.73
	184-0525-000	Amsterdam Rd Meter Pit Upgrade	\$0.00	\$24,681.89	\$0.00	\$24,681.89	\$24,681.89
	184-0526-000	Montrose & West St Interconnect	\$0.00	\$18,507.50	\$0.00	\$18,507.50	\$18,507.50
	184-0527-000	Richardson Rd Pump Station 16" Pipe Relocation	\$0.00	\$428.64	\$0.00	\$428.64	\$428.64
	184-0528-000	Piner Water Hauling Station Drainage	\$0.00	\$2,266.25	\$0.00	\$2,266.25	\$2,266.25
	184-0613-000	McCullum Pk - Cox Rd Replacement	\$357,631.98	\$8,508.28	\$0.00	\$8,508.28	\$366,140.26
	184-0614-000	Dixie Hwy-Little Ave Boone County Line	\$21,135.13	\$418.80	\$0.00	\$418.80	\$21,553.93
	184-0654-000	Sub District H - Campbell County	\$4,159,583.91	\$232,025.05	\$0.00	\$232,025.05	\$4,391,608.96
	184-0655-000	Sub District I - Kenton County	\$851,570.80	\$115,740.75	\$32.00	\$115,708.75	\$967,279.55
	184-0656-000	Pike St Water Main Replacement Bromley	\$0.00	\$590.07	\$0.00	\$590.07	\$590.07
	184-0663-000	Stonehouse Rd from Flagg Springs to Oneonta Rd	\$42,433.49	\$0.00	\$0.00	\$0.00	\$42,433.49
	184-0680-000	Craft Rd & 16" Water Main	\$319,145.29	\$8,091.91	\$0.00	\$8,091.91	\$327,237.20
	184-0702-000	Dudley Rd Reconstruction Phase 1	\$13,165.73	\$15,540.49	\$195.71	\$15,344.78	\$28,510.51

N Ky Water District

Inactive	Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
	184-0703-000	Silver Grove Melbourne Ky 8 WMR	\$329,894.56	\$232,914.79	\$1,888.31	\$231,026.48	\$560,921.04
	184-0714-000	Alexandria 2011 WMR Project	\$600,355.94	\$11,896.06	\$0.00	\$11,896.06	\$612,252.00
	184-0717-000	Highway Ave WMR - Covington	\$11,794.13	\$245,720.81	\$1,454.32	\$244,266.49	\$256,060.62
	184-0721-000	St. Joseph Lane WMR - Park Hills	\$7,675.95	\$0.00	\$0.00	\$0.00	\$7,675.95
	184-0723-000	Donaldson Hwy 24" Corrosion	\$23,960.31	\$107.16	\$0.00	\$107.16	\$24,067.47
	184-0731-000	Madison Pk from Mary Laidey Hydraulic Redundancy	\$27,295.95	\$15,755.79	\$0.00	\$15,755.79	\$43,051.74
	184-0732-000	Creek Trace 12" Hydraulic Improvement Project	\$17,307.16	\$426,135.99	\$335.48	\$425,800.51	\$443,107.67
	184-0733-000	Senour Road from Ky 16 to West of Clover Ridge WM	\$39,626.75	\$2,626.23	\$0.00	\$2,626.23	\$42,252.98
	184-0742-000	Church & Faye Water Main T. Mill	\$6,364.88	\$0.00	\$0.00	\$0.00	\$6,364.88
	184-0744-000	Crestview 2013 WMR	\$9,498.34	\$18,433.75	\$0.00	\$18,433.75	\$27,932.09
	184-0747-000	Kenridge Dr Water Main Villa Hills	\$11,383.26	\$304,685.64	\$676.47	\$304,009.17	\$315,392.43
	184-0749-000	36" Licking River Crossing Wilder	\$103,123.23	\$215,815.07	\$0.00	\$215,815.07	\$318,938.30
	184-0750-000	Sub District M Kenton Co	\$70,785.61	\$2,061,727.32	\$504.80	\$2,061,222.52	\$2,132,008.13
	184-0754-000	16" Cross Country WMR C County	\$0.00	\$35.72	\$0.00	\$35.72	\$35.72
	184-0755-000	Scott Street WMR - Covington	\$9,487.12	\$3,900.00	\$0.00	\$3,900.00	\$13,387.12
	184-0756-000	Robinson Rd Regency Ct Hope Ln	\$332,667.31	\$20,452.17	\$0.00	\$20,452.17	\$353,119.48
	184-0757-000	Silver Grove Ky 8 WMR	\$24,145.36	\$34,571.90	\$0.00	\$34,571.90	\$58,717.26
	184-0764-000	Old State Rd WMR - Park Hills	\$147,346.39	\$29,819.97	\$0.00	\$29,819.97	\$177,166.36
	184-0767-000	Wesley Dr & Three Mile WM Interconnect	\$5,517.50	\$30,647.25	\$0.00	\$30,647.25	\$36,164.75
	184-0768-000	Hazen St Water Main Replacement	\$7,844.80	\$182,578.24	\$0.00	\$182,578.24	\$190,423.04
	184-0772-000	Avon Dr Phase II WMR	\$51,760.57	\$1,025.64	\$0.00	\$1,025.64	\$52,786.21
	184-0773-000	Russell Street WMR - Covington	\$2,875.52	\$907,130.49	\$6,289.91	\$900,840.58	\$903,716.10
	184-0775-000	Ky 1280 Siry Rd US 27	\$7,541.62	\$205,855.61	\$0.00	\$205,855.61	\$213,397.23
	184-0776-000	36" Concrete WM Slip Lining	\$0.00	\$8,641.96	\$0.00	\$8,641.96	\$8,641.96
	184-0778-000	Dixie Highway Water Main	\$0.00	\$1,467,826.36	\$11,553.58	\$1,456,272.78	\$1,456,272.78
	184-0779-000	Maple Ave WMR Dayton	\$0.00	\$202,752.86	\$1,080.62	\$201,672.24	\$201,672.24
	184-0780-000	Ky 8 Four Mile to St. Anne WMR Silver Grove	\$0.00	\$11,912.67	\$0.00	\$11,912.67	\$11,912.67
	184-0781-000	Dayton Ky 8 Water Main Replacement	\$0.00	\$44,545.62	\$0.00	\$44,545.62	\$44,545.62
	184-0783-000	Forside Dr, Summit, Park Rd WMR	\$0.00	\$319,766.69	\$2,988.58	\$316,778.11	\$316,778.11
	184-0785-000	Harris St & Ireland Ave Water Main	\$0.00	\$88,454.69	\$0.00	\$88,454.69	\$88,454.69
	184-0789-000	Messmer Hill Rd WMR So Campbell County	\$0.00	\$8,713.85	\$0.00	\$8,713.85	\$8,713.85
	184-0790-000	N Ft Thomas Ave WMR	\$0.00	\$11,094.26	\$0.00	\$11,094.26	\$11,094.26
	184-0792-000	Franklin, Toni, Arlington WMR Ft Thomas	\$0.00	\$470,386.34	\$235,520.79	\$234,865.55	\$234,865.55
	184-0793-000	Edgewood & Lyndale WMR Edgewood	\$0.00	\$11,945.60	\$77.66	\$11,867.94	\$11,867.94
	184-0794-000	Sunset & Rossmoyne WMR Crestview Hills	\$0.00	\$364,031.39	\$765.64	\$363,265.75	\$363,265.75
	184-0795-000	Madison Pike 24" Hydraulic Redundancy Project	\$0.00	\$45,991.95	\$0.00	\$45,991.95	\$45,991.95
	184-0796-000	Wright Court Water Main Alexandria	\$0.00	\$524,991.20	\$262,495.60	\$262,495.60	\$262,495.60
	184-0798-000	4th & 9th Ave Water Main (Dayton)	\$0.00	\$686,292.42	\$344,172.69	\$342,119.73	\$342,119.73
	184-0799-000	Mary & McArthur Erlanger Water Main	\$0.00	\$150,026.68	\$0.00	\$150,026.68	\$150,026.68
	184-0800-000	Harvard Ave. Southgate WM	\$0.00	\$181,846.82	\$1,798.93	\$180,047.89	\$180,047.89
	184-0804-000	Ft. Mitchell WMR - Burdsall Ave	\$0.00	\$1,163.09	\$0.00	\$1,163.09	\$1,163.09
	184-0805-000	Buttermilk Pk Villa Hills 2015 WMR	\$0.00	\$53.42	\$0.00	\$53.42	\$53.42
	184-0807-000	Edgewood Water Main Replacement	\$0.00	\$106.84	\$0.00	\$106.84	\$106.84
	184-0809-000	Maryland Ave Cov. 2015 WMR	\$0.00	\$80.13	\$0.00	\$80.13	\$80.13
	184-0810-000	New Linden Newport 2015 WMR	\$0.00	\$53.42	\$0.00	\$53.42	\$53.42
	184-0811-000	Newport WMR 15th,16th, 17th, Parkview & Main	\$0.00	\$295.88	\$0.00	\$295.88	\$295.88
	184-0812-000	Newport WMR Ridge Pl & Parker Rd	\$0.00	\$201.36	\$0.00	\$201.36	\$201.36
	184-0813-000	N. Ft Thomas Phase II 2015 WMR	\$0.00	\$106.84	\$0.00	\$106.84	\$106.84
	184-0816-000	Woodlawn WMR	\$0.00	\$9,143.84	\$0.00	\$9,143.84	\$9,143.84
	184-0817-000	Alhambra & Coram Water Main Park Hills	\$0.00	\$53.42	\$0.00	\$53.42	\$53.42
	184-0999-999	clearing 184's from payroll	\$1,310.36	\$282,574.47	\$282,104.63	\$469.84	\$1,780.20
	184-9999-000	Accrue Capital Cost	\$0.00	\$409.66	\$0.00	\$409.66	\$409.66

	<u>Accounts</u>	<u>Beginning Balance</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Change</u>	<u>Ending Balance</u>
Grand Totals:	105	\$8,522,743.50	\$14,914,940.06	\$1,177,261.65	\$13,737,678.41	\$22,260,421.91

Northern Kentucky Water District

Rate Case 2015-00143

Hearing Data Requests

Response to Question 2 (Witness: Bragg)

Project Title	G/L No.	2013		Difference	%	Explanation	PSC Ref. No.
		5 Yr. Capital Budgeted Amt.	Actual Spend				
Dudley Tanks Pump Stations Surge Project	N/A	\$1,000,000	\$0	(\$1,000,000)	-100.00%	Deferred	218
MPTP Suction Piping Replacement	187-0475-000	\$1,000,000	\$1,238	(\$998,762)	-99.88%	Timing of Project	132
Annual General Facility R&R Plants, 36" Raw	184-0470-000	\$928,000	\$47,936	(\$880,064)	-94.83%	SRF Loan Portion	207
TMTP Electrical & Basin Improv.	184-0476-000	\$1,700,000	\$176,821	(\$1,523,179)	-89.60%	Timing of Project	212
FTTP Floc/Sed Basins 2&3 Floc Drive/ Rakes	184-0477-000	\$2,784,000	\$18,302	(\$2,765,698)	-99.34%	Timing of Project	167
Annual General Facility R&R Plants, 2013		\$888,000	\$0	(\$888,000)	-100.00%	Reprioritized	208
Senour Rd. From KY 16 to West Clover Ridge II	184-0733-000	\$195,000	\$28,176	(\$166,824)	-85.55%	Timing of Project	179
KY 536 US 27 to Licking Pike		\$496,000	\$0	(\$496,000)	-100.00%	Reprioritized	113
Highland Ave from Kyles to Hanser Regulator Pit	184-0735-000	\$457,000	\$12,967	(\$444,033)	-97.16%	Timing of Project	187
Madison Pike form Mary Laidley to Hands Pike I	184-0731-000	\$1,991,000	\$15,159	(\$1,975,841)	-99.24%	Timing of Project	178
Madison Pike form Mary Laidley to Hands Pike II	184-0795-000	\$1,675,000	\$0	(\$1,675,000)	-100.00%	Reprioritized	178
Orphanage Rd between Redwood/Horsebranch		\$1,496,000	\$0	(\$1,496,000)	-100.00%	Reprioritized	181
KY 16 From 275 to TM Swim Club 16" Upgrade	184-0248-000	\$450,000	\$3,431	(\$446,569)	-99.24%	Timing of Project	188
KY 16 From TM Swim Club to SPipe 16" Upgrade	184-0235-000	\$350,000	\$4,286	(\$345,714)	-98.78%	Timing of Project	189
KY 16 From Hands Pike to Klette Rd.		\$613,000	\$0	(\$613,000)	-100.00%	Reprioritized	145
Mains Unserved Areas 2012-Sub District M	184-0750-000	\$2,250,000	\$70,888	(\$2,179,112)	-96.85%	RD	150
Year 2012 Coordinated Main Replacement		\$2,500,000	\$0	(\$2,500,000)	-100.00%	Reprioritized	151
Wesley Drive to Three Mile Interconnect	184-0767-000	\$197,000	\$5,518	(\$191,483)	-97.20%	Timing of Project	215
Year 2013 WMR		\$3,455,000	\$0	(\$3,455,000)	-100.00%	Reprioritized	182
Year 2012 Coordinated Main Replacement		\$2,500,000	\$0	(\$2,500,000)	-100.00%	Reprioritized	184
Mains Unserved Areas 2013		\$250,000	\$0	(\$250,000)	-100.00%	Reprioritized	183
36" Licking River Crossing	184-0749-000	\$2,806,000	\$101,006	(\$2,704,994)	-96.40%	SRF Loan Portion	128
		\$29,981,000	\$485,727				

Note- This does not include all 2013 Capital Spending per attached schedule

2013 5-Year Capital Budget
(2013-2017)

		Northern Kentucky Water District Five Year Capital Budget 2013, 2014, 2015, 2016, 2017						Total Project	Funding
		2012	2013	2014	2015	2016	2017	5-Yr. Cost	Source
PSC									
Pg. No.	Ref No.	Water Quality	2012	2013	2014	2015	2016	2017	
1	111	FTTP Post-Filtration GAC - Advanced Treatment - Construction	\$8,566,817						\$8,566,817 BAN 2011
2	156	LRPS Structural Imps./Roof Replacement/Sluice Gates & Actuators	\$984,750						\$984,750 BAN 2009
3	158	Dudley 1040 Pump Replacement (2 constant speed & 2 VFD)	\$440,550						\$440,550 BAN 2009
4	218	Dudley Tanks Pump Stations Water Surge Project		\$1,000,000					\$1,000,000 BAN 2013
5	206	Annual General Facility R&R - Plants, Tanks, Pump Stations 2011	\$829,000						\$829,000 BAN 2011
6	132	MPTP Suction Piping Replacement		\$1,000,000					\$1,000,000 BAN 2013
7	95	New Water Tank to Replace Rossford				\$3,125,000			\$3,125,000 BAN 2015
8	166	FTTP Residuals Handling Improvements				\$6,500,000			\$6,500,000 BAN 2015
9	207	Annual General Facility R&R-Plants,Tankks,P.S. 2012 - 36" Raw - SRF Loan		\$928,000					\$928,000 SRF Loan 2012
10	211	TM Pump Station Backup Generator					\$4,800,000		\$4,800,000 BAN 2016
11	212	TMTP Electrical & Basin Improvements		\$700,000					\$700,000 BAN 2013
12	167	FTTP Floc/Sed Basins 2 & 3, New Floc Drive and Rakes		\$1,000,000					\$1,000,000 SRF Loan 2012
13	175	TMTP Pump Replacement, Pump #1			\$932,750				\$932,750 BAN 2014
14	176	TMTP Pump Replacement, Three Pumps					\$2,798,250		\$2,798,250 BAN 2016
15	208	LRPS Generator & Walkbridge Upgrade					\$4,100,000		\$4,100,000 BAN 2016
16	185	Annual General Facility R&R - Plants, Tanks, Pump Stations 2013		\$888,000					\$888,000 BAN 2013
17	186	FTTP Laboratory Generator	\$237,000						\$237,000 BAN 2013
18	223	TMTP Sludge Pumps, Conveyors & Press			\$1,537,000				\$1,537,000 BAN 2014
19	209	TMTP On-Site Sodium Hypochlorite Generation (New Project)			\$1,500,000				\$1,500,000 BAN 2014
20	201	Annual General Facility R&R - Plants, Tanks, Pump Stations 2014		\$983,000					\$983,000 BAN 2014
21	202	Bromley Pump Replacement and Misc. Improvements				\$1,716,000			\$1,716,000 BAN 2015
22	210	Upgrade SCADA/Instrumentation/Security Equipment at Plants & PS				\$3,000,000			\$3,000,000 BAN 2015
23	213	Annual General Facility R&R - Plants, Tanks, Pump Stations 2015				\$1,007,000			\$1,007,000 BAN 2015
24	214	Hands Pike Pumps and Misc. Improvements					\$700,000		\$700,000 BAN 2016
25	218	Annual General Facility R&R - Plants, Tanks, Pump Stations 2016					\$1,018,000		\$1,018,000 BAN 2016
26	219	Annual General Facility R&R - Plants, Tanks, Pump Stations 2017						\$1,038,000	\$1,038,000 BAN 2017
		Replace Bellevue Tank						\$1,300,000	\$1,300,000 BAN 2017
		Sub-total Water Quality	\$11,068,117	\$8,300,000	\$4,952,750	\$15,348,000	\$13,416,250	\$2,338,000	\$44,355,000
		Needed Funding for each Year	\$0	\$8,300,000	\$4,952,750	\$15,348,000	\$13,416,250	\$2,338,000	\$44,355,000
		Funded Projects	\$10,821,117						
PSC									
Pg. No.	Ref No.	Distribution	2012	2013	2014	2015	2016		
27	77b	Ky. 547, (Riley Road) from Main St. to AA Highway/Nelson Rd (Phase 5)	\$976,000						\$976,000 BAN 2009
28	80	Ky. 547, (Riley Rd) from Main St. to AA Hwy./Nelson Rd (Phase 5) Unfunded	\$777,000						\$777,000 BAN 2011
29	81	Water Main Replacement Program 2007 - \$2,900,000	\$2,900,000						\$2,900,000 BAN 2007
30	101	Mains into Unserved Areas 2007 - Subdistrict I Kenton County	\$250,000						\$250,000 BAN 2007
31	103	Subdistrict I Surcharge	\$169,323						\$169,323 BAN 2011
32	142	Year 2008 Water Main Replacement Program	\$3,000,000						\$3,000,000 BAN 2009
33	116	Mains into Unserved Areas 2008 - Campbell	\$250,000						\$250,000 BAN 2009
34	118	Year 2008 Coordinated Roadway Imp./Water Main Replacement	\$2,000,000						\$2,000,000 BAN 2009
35	143	Year 2009 Water Main Replacement Program \$3,100,000	\$3,100,000						\$3,100,000 BAN 2009
36	56	Mains into Unserved Areas 2009 - Kenton Sub-District I Additional Funding	\$250,000						\$250,000 BAN 2009
37	100	Year 2009 Coordinated Roadway Imp./Water Main Replacement	\$2,000,000						\$2,000,000 BAN 2009
38	179	Mains into Unserved Areas 2006 - Subdistrict H Campbell County	\$250,000						\$250,000 BAN 2007
39	124	Subdistrict H Upgrade	\$497,018						\$497,018 BAN 2011
40	130	Subdistrict H Surcharge (PSC Approved Amount)	\$933,842						\$933,842 BAN 2011
37	100	Stonehouse Road (old Twelve Mile Rd.) KY 10 to KY 1566			\$1,120,000				\$1,120,000 BAN 2014
38	179	Senour Road from KY 16 to west of Clover Ridge (Part 1)	\$287,030						\$287,030 BAN 2009
39	124	Senour Road from KY 16 to west of Clover Ridge (Part 2)		\$195,000					\$195,000 BAN 2011
40	130	Year 2010 Water Main Replacement Program \$3,500,000	\$3,500,000						\$3,500,000 BAN 2011
40	130	Year 2010 Coordinated Roadway Imp./Water Main Replacement \$2,500,000	\$2,500,000						\$2,500,000 BAN 2011

2013 5-Year Capital Budget
(2013-2017)

Northern Kentucky Water District								Total Project	Funding	
Five Year Capital Budget								5-Yr. Cost	Source	
2013, 2014, 2015, 2016, 2017			2012	2013	2014	2015	2016	2017		
Projects										
41	146	Year 2011 Water Main Replacement Program	\$400,000						\$400,000	BAN 2011
42	148	Year 2011 Coordinated Roadway Imp./Water Main Replacement \$2,500,000	\$2,500,000						\$2,500,000	BAN 2011
43	123	KY 1280, (Siry Rd) U.S. 27 to existing 8" - 2,100' (not including Sub F portion)	\$250,000						\$250,000	BAN 2007
44	113	KY 536, U.S. 27 to Licking Pike		\$496,000					\$496,000	BAN 2013
45	224	36-inch Concrete Water Main Slip Lining (New Project)	\$573,000						\$573,000	BAN 2007
46	187	Highland Ave. from Kyles Lane to Hanser Regulator Pit		\$457,000					\$457,000	BAN 2013
		Madison Avenue between Dudley and Hands Pike								
47	178	Madison Pike from Mary Laidey to Hands Pike (Phase 1)		\$1,991,000					\$1,991,000	BAN 2013
		Madison Pike from Dudley Pike to Rolling Hills Drive (Phase 2)		\$1,675,000					\$1,675,000	BAN 2013
		Madison Pike from Rolling Hills Drive to Mary Laidey (Phase 3) WMR			\$1,330,000				\$1,330,000	BAN 2014
		Orphanage Road between Redwood and Valley Plaza								
48	181	Orphanage Road between Redwood and Horsebranch Road (Phase 1)		\$1,496,000					\$1,496,000	BAN 2013
		Orphanage Road between Horsebranch Road and Valley Plaza (Phase 2)			\$1,121,122				\$1,121,122	BAN 2014
49	122	Burns Road, Persimmon Grove to Flatwoods				\$1,078,000			\$1,078,000	BAN 2015
50	188	KY 16 from I-275 to TM Swim Club 16" Upgrade - KDOT Project		\$450,000					\$450,000	BAN 2013
51	189	KY 16 from TM Swim Club to TM Standpipe 16" Upgrade - KDOT Project		\$350,000					\$350,000	BAN 2013
52	144	Hands Pike from Ky 16 to Edwin Drive			\$240,000				\$240,000	BAN 2014
53	145	Ky. 16, from Hands Pike to Klette Road		\$613,000					\$613,000	BAN 2013
54	225	New KY 16 interconnect project between upgraded KDOT 16" (New Project)			\$950,000				\$950,000	BAN 2014
55	150	Mains into Unserved Areas 2012 - Sub-District M - Kenton County		\$2,250,000					\$2,250,000	BAN 2013
56	151	Year 2012 Coordinated Roadway Imp./Water Main Replacement		\$2,500,000					\$2,500,000	BAN 2013
57	215	Wesley Drive to Three Mill Road CC WM Interconnect		\$197,000					\$197,000	BAN 2013
58	114	Interconnect 1080/1017 12" (Pond Creek - KY 177)			\$512,000				\$512,000	BAN 2014
59	121	Independence Road, Ky. 17 to Existing 12"				\$119,000			\$119,000	BAN 2015
60	182	Year 2013 Water Main Replacement Program		\$3,455,000					\$3,455,000	BAN 2013
61	183	Mains into Unserved Areas 2013		\$250,000					\$250,000	BAN 2013
62	184	Year 2013 Coordinated Roadway Imp./Water Main Replacement		\$2,500,000					\$2,500,000	BAN 2013
63	51	Vineyard (Gunkel Rd) (Upper Nine Mile to Fender Rd)				\$786,000			\$786,000	BAN 2015
64	128	36" Licking River Crossing		\$734,000					\$734,000	BAN 2013
		36" Licking River Crossing - SRF Loan		\$2,072,000					\$2,072,000	SRF Loan 2012
65	191	Mains into Unserved Areas 2014			\$2,250,000				\$2,250,000	BAN 2014
66	192	Year 2014 Coordinated Roadway Imp./Water Main Replacement			\$2,500,000				\$2,500,000	BAN 2014
67	204	Mains into Unserved Areas 2015				\$250,000			\$250,000	BAN 2015
68	205	Year 2015 Coordinated Roadway Imp./Water Main Replacement				\$2,500,000			\$2,500,000	BAN 2015
69	216	Mains into Unserved Areas 2016					\$2,250,000		\$2,250,000	BAN 2016
70	217	Year 2016 Coordinated Roadway Imp./Water Main Replacement					\$2,500,000		\$2,500,000	BAN 2016
71	220	Horsebranch Road 24" from 36" to Thomas More Parkway						\$800,000	\$800,000	BAN 2017
72	221	Mains into Unserved Areas 2017						\$250,000	\$250,000	BAN 2017
73	222	Year 2017 Coordinated Roadway Imp./Water Main Replacement						\$2,500,000	\$2,500,000	BAN 2017
Sub-total Distribution			\$27,363,213	\$21,681,000	\$10,023,122	\$4,733,000	\$4,750,000	\$3,550,000	\$44,737,122	
Needed Funding for each Year			\$0	\$21,681,000	\$10,023,122	\$4,733,000	\$4,750,000	\$3,550,000	\$44,737,122	
Funded Projects through already filed Rate Cases			\$27,363,213							

Total for Year 2013 - 2017 Capital Budget	\$38,421,330	\$29,981,000	\$14,975,872	\$20,081,000	\$18,166,250	\$5,888,000	\$89,092,122
Total Needed Funding for each Year (not in a Rate Case)	\$0	\$29,981,000	\$14,975,872	\$20,081,000	\$18,166,250	\$5,888,000	\$89,092,122
Funded Projects (in Rate Cases)	\$38,184,330						
SRF Loan 2012	\$4,000,000						
BAN 2013	\$25,981,000						
Projected needed funding for 2014 Rate Case(BAN 2013)	\$29,981,000						
Projected needed funding for 2016 Rate Case(BAN 2014+2015)	\$35,056,872						
Projected needed funding for 2016 Rate Case(BAN 2016+2017)	\$24,054,250						

N Ky Water District
General Ledger

Ranges: From:
Date: 1/1/2013
Account: 184-0000-000

To:
12/31/2013
184-9999-999

Sorted By: Account
Include: Posting

Inactive	Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
	184-0146-000	Ky 547 from Washington St. to Nelson Rd	\$31,922.07	\$25,998.41	\$3,639.56	\$22,358.85	\$54,280.92
	184-0224-000	KDOT Ky 1120 12th Street	\$59,849.98	\$0.00	\$0.00	\$0.00	\$59,849.98
	184-0234-000	KDOT Ky 16 Taylor Mill Rd Phase I	\$95,183.54	\$209.63	\$0.00	\$209.63	\$95,393.17
	184-0235-000	Reconstruct Ky 16 T. Mill Road Section 2	\$82,888.42	\$4,285.75	\$0.00	\$4,285.75	\$87,174.17
	184-0237-000	KDOT US 27 from Kahns to Grants Lick	\$44,079.08	\$1,687.20	\$843.60	\$843.60	\$44,922.68
X	184-0239-000	Industrial Rd Water Line Project	\$62.18	\$0.00	\$0.00	\$0.00	\$62.18
	184-0242-000	Johns Hill Rd & University Dr @ NKU	\$33,026.15	\$0.00	\$0.00	\$0.00	\$33,026.15
	184-0243-000	Ky 8 Turn Lane @ Ky 1998	\$18,986.66	\$152.92	\$0.00	\$152.92	\$19,139.58
	184-0244-000	Industrial Road Phase 2	\$6,819.58	\$0.00	\$0.00	\$0.00	\$6,819.58
	184-0245-000	Turkeyfoot Rd @ Thomas More Parkway	\$265.24	\$0.00	\$0.00	\$0.00	\$265.24
	184-0247-000	Johns Hill Rd-Three Mile Rd WMR	\$1,513.07	\$4,101.93	\$0.00	\$4,101.93	\$5,615.00
	184-0248-000	Ky 16 (Taylor Mill RD) WMR with Ky. Transportation	\$0.00	\$3,430.84	\$0.00	\$3,430.84	\$3,430.84
	184-0249-000	W. 4th St. Covington Replacement	\$0.00	\$3,900.00	\$0.00	\$3,900.00	\$3,900.00
	184-0250-000	Carothers Rd Profile Improvements	\$0.00	\$22.10	\$0.00	\$22.10	\$22.10
	184-0457-000	TMTP Advanced Treatment & Sed. Basin Repairs	\$2,390,111.42	\$137,228.37	\$2,527,339.79	(\$2,390,111.42)	\$0.00
	184-0459-000	Dudley 1040 Hydraulic Analysis Pump Replacement	\$162,139.38	\$6,206.16	\$3,103.08	\$3,103.08	\$165,242.46
X	184-0460-000	Licking River Pump Station Improvements	\$737,848.43	\$112,112.69	\$15,699.53	\$96,413.16	\$834,261.59
	184-0470-000	R&R/FTTP Raw Water Line Part 1 & 2	\$26,730.07	\$49,265.26	\$1,328.88	\$47,936.38	\$74,666.45
	184-0473-000	Independence Tank Mixing System	\$0.00	\$18,323.78	\$0.00	\$18,323.78	\$18,323.78
	184-0475-000	MPTP Raw Water Line	\$0.00	\$1,238.00	\$0.00	\$1,238.00	\$1,238.00
	184-0476-000	TMTP Electrical & Basin Improvements	\$0.00	\$176,821.32	\$0.00	\$176,821.32	\$176,821.32
	184-0477-000	FTTP Floc/Sed Basins 2 & 3	\$0.00	\$18,302.32	\$0.00	\$18,302.32	\$18,302.32
	184-0478-000	FTTP Laboratory Generator	\$0.00	\$5,816.42	\$107.21	\$5,709.21	\$5,709.21
	184-0479-000	MPTP Building Improvements	\$0.00	\$9,595.16	\$0.00	\$9,595.16	\$9,595.16
X	184-0480-000	-MPTP_Flouride Tank Replacement-	\$0.00	\$21,682.73	\$0.00	\$21,682.73	\$21,682.73
	184-0500-000	Misc Services / Blow off	\$3,469.61	\$0.00	\$0.00	\$0.00	\$3,469.61
	184-0516-000	Children's Home Meter Pit-Ft. Mitchell	\$18,324.83	\$0.00	\$0.00	\$0.00	\$18,324.83
	184-0519-000	Airport Emergency Meter Pit Bypass	\$2,982.00	\$0.00	\$0.00	\$0.00	\$2,982.00
	184-0613-000	McCullum Pk - Cox Rd Replacement	\$348,999.20	\$15,348.73	\$6,715.95	\$8,632.78	\$357,631.98
	184-0614-000	Dixie Hwy-Lytle Ave Boone County Line	\$20,738.23	\$793.80	\$396.90	\$396.90	\$21,135.13
X	184-0633-000	US27 from E. Alex Pk to Riley Rd Ripple Ck Phase 4	\$1,957,665.76	\$78,758.92	\$37,537.39	\$41,221.53	\$1,998,907.29
	184-0654-000	Sub District H - Campbell County	\$3,367,553.62	\$949,247.61	\$157,217.32	\$792,030.29	\$4,159,583.91
	184-0655-000	Sub District I - Kenton County	\$46,768.06	\$837,171.64	\$32,368.90	\$804,802.74	\$851,570.80
	184-0656-000	Pike St Water Main Replacement Bromley	\$25.99	\$0.00	\$25.99	(\$25.99)	\$0.00
	184-0657-000	Robbins St Water Main Replacement - Covington	\$25.99	\$0.00	\$25.99	(\$25.99)	\$0.00
	184-0663-000	Stonehouse Rd from Flagg Springs to Oneonta Rd	\$42,433.49	\$0.00	\$0.00	\$0.00	\$42,433.49
	184-0680-000	Craft Rd & 16" Water Main	\$188,344.19	\$161,332.73	\$30,531.63	\$130,801.10	\$319,145.29
	184-0702-000	Dudley Rd Reconstruction Phase 1	\$12,918.49	\$494.48	\$247.24	\$247.24	\$13,165.73
	184-0703-000	Silver Grove Melbourne Ky 8 WMR	\$11,127.67	\$324,961.96	\$6,195.07	\$318,766.89	\$329,894.56
	184-0714-000	Alexandria 2011 WMR Project	\$589,081.88	\$22,548.12	\$11,274.06	\$11,274.06	\$600,355.94
X	184-0716-000	Deverill St WMR - Ludlow	\$30,140.19	\$280,876.75	\$6,848.53	\$274,028.22	\$304,168.41
	184-0717-000	Highway Ave WMR - Covington	\$9,467.58	\$2,326.55	\$0.00	\$2,326.55	\$11,794.13
X	184-0718-000	Industrial Road (KY 1998) WMR - Cold Spring	\$25,341.47	\$751,317.89	\$915.76	\$750,402.13	\$775,743.60
	184-0721-000	St. Joseph Lane WMR - Park Hills	\$7,613.25	\$62.70	\$0.00	\$62.70	\$7,675.95
X	184-0722-000	Sanders Drive WMR - Elsmere	\$9,308.25	\$398,350.44	\$375.93	\$397,974.51	\$407,282.76
	184-0723-000	Donaldson Hwy 24" Corrosion	\$10,060.31	\$13,900.00	\$0.00	\$13,900.00	\$23,960.31
	184-0731-000	Madison Pk from Mary Laidey Hydraulic Redundancy	\$12,137.43	\$15,158.52	\$0.00	\$15,158.52	\$27,295.95
	184-0732-000	Creek Trace 12" Hydraulic Improvement Project	\$365.37	\$16,941.79	\$0.00	\$16,941.79	\$17,307.16
	184-0733-000	Senour Road from Ky 16 to West of Clover Ridge WW	\$11,450.80	\$28,920.10	\$744.15	\$28,175.95	\$39,626.75
X	184-0735-000	Highland Ave 12" WMR	\$23,203.00	\$12,966.68	\$0.00	\$12,966.68	\$36,169.68
X	184-0739-000	Maple Dr WMR	\$0.00	\$8,615.72	\$158.81	\$8,456.91	\$8,456.91
	184-0742-000	Church & Faye Water Main T. Mill	\$1,840.96	\$4,523.92	\$0.00	\$4,523.92	\$6,364.88
	184-0744-000	Crestview 2013 WMR	\$0.00	\$9,498.34	\$0.00	\$9,498.34	\$9,498.34

N Ky Water District

Inactive	Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
X	184-0745-000	Patterson Isabella & 8th St WMR Newport	\$0.00	\$459,934.75	\$3,214.06	\$456,720.69	\$456,720.69
X	184-0746-000	Crestwood Dale & High St WMR	\$0.00	\$276,866.68	\$1,333.37	\$275,533.31	\$275,533.31
	184-0747-000	Kenridge Dr Water Main Villa Hills	\$0.00	\$11,383.26	\$0.00	\$11,383.26	\$11,383.26
	184-0749-000	36" Licking River Crossing Wilder	\$2,117.50	\$101,005.73	\$0.00	\$101,005.73	\$103,123.23
	184-0750-000	Sub District M Kenton Co	\$0.00	\$70,887.73	\$102.12	\$70,785.61	\$70,785.61
X	184-0752-000	Paul Hesser Dr. WMR Lakeside Park	\$0.00	\$245,876.13	\$93,411.14	\$152,464.99	\$152,464.99
X	184-0753-000	Hulbert Ave Watermain Replacement	\$0.00	\$275,357.84	\$1,636.81	\$273,721.03	\$273,721.03
	184-0755-000	Scott Street WMR - Covington	\$0.00	\$9,487.12	\$0.00	\$9,487.12	\$9,487.12
	184-0756-000	Robinson Rd Regency Ct Hope Ln	\$0.00	\$333,207.66	\$540.35	\$332,667.31	\$332,667.31
	184-0757-000	Silver Grove Ky 8 WMR	\$0.00	\$24,598.78	\$453.42	\$24,145.36	\$24,145.36
X	184-0760-000	Morris Place & Glazier Rd WMR Ft Wright	\$0.00	\$142,910.05	\$4,126.38	\$138,783.67	\$138,783.67
X	184-0763-000	Pleasant Ridge Ave Phase II Ft Mitchell	\$0.00	\$160,534.09	\$652.94	\$159,881.15	\$159,881.15
	184-0764-000	Old State Rd WMR - Park Hills	\$0.00	\$147,346.39	\$0.00	\$147,346.39	\$147,346.39
	184-0767-000	Wesley Dr & Three Mile WM Interconnect	\$0.00	\$5,517.50	\$0.00	\$5,517.50	\$5,517.50
	184-0768-000	Hazen St Water Main Replacement	\$0.00	\$7,844.80	\$0.00	\$7,844.80	\$7,844.80
X	184-0770-000	Short Maple St. Water Main Extension - Elsmere	\$0.00	\$29,471.37	\$0.00	\$29,471.37	\$29,471.37
X	184-0771-000	McAlpin Ave Road Realignment WMR	\$0.00	\$29,928.76	\$551.67	\$29,377.09	\$29,377.09
	184-0772-000	Avon Dr Phase II WMR	\$0.00	\$52,732.58	\$972.01	\$51,760.57	\$51,760.57
	184-0773-000	Russell Street WMR - Covington	\$0.00	\$2,875.52	\$0.00	\$2,875.52	\$2,875.52
	184-0775-000	Ky 1280 Siry Rd US 27	\$0.00	\$11,318.24	\$3,776.62	\$7,541.62	\$7,541.62
X	184-0777-000	Park Ave WMR - Elsmere	\$0.00	\$16,046.41	\$0.00	\$16,046.41	\$16,046.41
	184-0999-999	clearing 184's from payroll	\$581.03	\$224,119.98	\$223,390.65	\$729.33	\$1,310.36

	<u>Accounts</u>	<u>Beginning Balance</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Change</u>	<u>Ending Balance</u>
Grand Totals:	75	\$10,445,531.42	\$7,173,749.75	\$3,177,802.81	\$3,995,946.94	\$14,441,478.36

Northern Kentucky Water District

Rate Case 2015-00143

Hearing Data Requests

Response to Question 2 (Witness: Bragg)

Project Title	G/L No.	2012	Actual Spend	Difference	%	Explanation	PSC Ref. No.
		5 Yr. Capital Budgeted Amt.					
Dudley Tanks Pump Stations Surge Project	N/A	\$1,000,000	\$0	(\$1,000,000)	-100.00%	Deferred	N/A
Annual General Facility R&R Plants, Tanks 2011							206
36" Raw Water Line FTTP	184-0470-000	\$496,000	\$26,730	(\$469,270)	-94.61%	BAN Portion	206
Taylor Mill Sludge Improvements	184-0467-000	\$333,000	\$250,814	(\$82,186)	-24.68%	Timing of Project	206
Annual General Facility R&R Plants, Tanks 2012							207
36" Raw Water Line FTTP	184-0470-000	\$928,000	\$0	(\$928,000)	-100.00%	SRF Loan Portion	207
Sub District I	184-0655-000	\$257,576	\$30,987	(\$226,589)	-87.97%	Timing of Project	81
Sub District H Upgrade	184-0654-000	\$497,018	\$114,325	(\$382,693)	-77.00%	Timing of Project	56
Sub District H Upgrade	184-0654-000	\$933,842	\$0	(\$933,842)	-100.00%	Reprioritized	56
Senour Rd. From KY 16 to West Clover Ridge II	184-0733-000	\$195,000	\$11,451	(\$183,549)	-94.13%	Timing of Project	179
KY 1280 Siry Rd US 27 to existing 8"	184-0775-000	\$250,000	\$0	(\$250,000)	-100.00%	Reprioritized	123
KY 536 US 27 to Licking Pike	184-0732-000	\$496,000	\$365	(\$495,635)	-99.93%	Internal Funds	113
Highland Ave from Kyles to Hands Pike	184-0735-000	\$457,000	\$23,203	(\$433,797)	-94.92%	Timing of Project	187
Madison Pike form Mary Laidley to Hands Pike	184-0795-000	\$1,991,000	\$0	(\$1,991,000)	-100.00%	Reprioritized	178
KY 16 From 275 to TM Swim Club 16" Upgrade	184-0248-000	\$450,000	\$22,405	(\$427,595)	-95.02%	Timing of Project	188
KY 16 From TM Swim Club to SPipe 16" Upgrade	184-0235-000	\$350,000	\$7,394	(\$342,606)	-97.89%	Timing of Project	189
KY 16 From Hands Pike to Klette Rd.	184-0139-000	\$613,000	\$0	(\$613,000)	-100.00%	Reprioritized	145
Mains Unserved Areas 2012	184-0750-000	\$2,250,000	\$0	(\$2,250,000)	-100.00%	Reprioritized	150
Year 2012 Coordinated Main Replacement		\$2,500,000	\$0	(\$2,500,000)	-100.00%	Reprioritized	151
		\$13,997,436	\$487,675				

Note- This does not include all 2012 Capital Spending per attached schedule

2012 5-Year Capital Budget
(2012-2016)

Northern Kentucky Water District Five Year Capital Budget 2012, 2013, 2014, 2015, 2016		2011	2012	2013	2014	2015	2016	Total Project 5-Yr. Cost	Funding Source
Pg. No.	Ref No.	Projects	2011	2012	2013	2014	2015	2016	
		Water Quality							
1	111	FTTP Post-Filtration GAC - Advanced Treatment	\$821,966						\$821,966 BAN 2007
		FTTP Post-Filtration GAC - Advanced Treatment	\$1,945,034						\$1,945,034 BAN 2009
		FTTP Post-Filtration GAC - Advanced Treatment - SRF Loan #4	\$8,000,000						\$8,000,000 SRF Loan
		FTTP Post-Filtration GAC - Advanced Treatment - SRF Loan #5	\$8,000,000						\$8,000,000 SRF Loan
		FTTP Post-Filtration GAC - Advanced Treatment - Construction	\$11,233,000						\$11,233,000 BAN 2011
2	136	TMTP Advanced Treatment and Sedimentation Basin Replacement & Gen.	\$1,733,000						\$1,733,000 BAN 2009
		TMTP Advanced Treatment and Sed. Basin Rep. & Gen. - Add. Eng.	\$500,000						\$500,000 BAN 2011
		MPTP Advanced Treatment	\$1,000,000						\$1,000,000 BAN 2009
3	149	MPTP Advanced Treatment SRF Loan	\$8,000,000						\$8,000,000 SRF Loan
		MPTP Advanced Treatment Construction - Left Over Bond/BAN \$ OCB	\$4,240,800						\$4,240,800 Old BAN/Bonds
		MPTP Advanced Treatment Construction	\$1,833,000						\$1,833,000 I.R.&R.
4	156	LRPS Structural Improvements/Door Replacement/Sluice Gates & Actuators	\$984,750						\$984,750 BAN 2009
5	158	Dudley 1040 Pump Replacement (2 constant speed & 2 VFD)	\$440,560						\$440,560 BAN 2009
6	199	PLC Replacement for TMTP Filters (new project)	\$250,000						\$250,000 BAN 2011
7	200	FTTP Filter Bay Structural Improvements (new project)	\$530,000						\$530,000 BAN 2007
8	218	Dudley Tanks Pump Stations Water Surge Project		\$1,000,000					\$1,000,000 BAN 2012
9	206	Annual General Facility R&R - Plants, Tanks, Pump Stations 2011		\$829,000					\$829,000 BAN 2012
10	132	MPTP Suction Piping Replacement			\$1,000,000				\$1,000,000 BAN 2013
11	95	New Water Tank to Replace Rossford					\$3,125,000		\$3,125,000 BAN 2015
12	166	FTTP Residuals Handling Improvements					\$6,500,000		\$6,500,000 BAN 2015
13	207	Annual General Facility R&R - Plants, Tanks, Pump Stations 2012		\$928,000					\$928,000 BAN 2012
14	211	TM Pump Station Backup Generator						\$4,800,000	\$4,800,000 BAN 2016
15	212	TMTP Basin Repair						\$1,700,000	\$1,700,000 BAN 2016
16	167	FTTP Floc/Sed Basins 2 & 3, New Floc Drive and Rakes			\$2,784,000				\$2,784,000 BAN 2013
17	174	Dudley Tanks Isolation Valves			\$345,119				\$345,119 BAN 2013
18	175	TMTP Pump Replacement, Pump #1				\$932,750			\$932,750 BAN 2014
		TMTP Pump Replacement, Three Pumps						\$2,798,250	\$2,798,250 BAN 2016
19	176	LRPS Generator & Walkbridge Upgrade						\$4,100,000	\$4,100,000 BAN 2016
20	208	Annual General Facility R&R - Plants, Tanks, Pump Stations 2013			\$888,000				\$888,000 BAN 2013
21	185	FTTP Laboratory Generator			\$237,000				\$237,000 BAN 2013
22	186	TMTP Sludge Pumps, Conveyors & Press				\$1,537,000			\$1,537,000 BAN 2014
23	198	ORPS2 Replacement Design & Raw Water Mains						\$3,950,000	\$3,950,000 BAN 2016
24	209	Annual General Facility R&R - Plants, Tanks, Pump Stations 2014				\$983,000			\$983,000 BAN 2014
25	201	Bromley Pump Replacement and Misc. Improvements					\$1,716,000		\$1,716,000 BAN 2015
26	202	Upgrade SCADA/Instrumentation/Security Equipment at Plants & PS					\$3,000,000		\$3,000,000 BAN 2015
27	210	Annual General Facility R&R - Plants, Tanks, Pump Stations 2015				\$1,007,000			\$1,007,000 BAN 2015
28	213	Hands Pike Pumps and Misc. Improvements						\$700,000	\$700,000 BAN 2016
29	214	Annual General Facility R&R - Plants, Tanks, Pump Stations 2016						\$1,018,000	\$1,018,000 BAN 2016
		Sub-total Water Quality	\$49,512,100	\$2,757,000	\$5,254,119	\$3,452,750	\$15,348,000	\$19,066,250	\$45,678,119
		Needed Funding for each Year	\$27,963,000	\$2,757,000	\$5,254,119	\$3,452,750	\$15,348,000	\$19,066,250	\$45,678,119
		Funded Projects	\$21,529,100						
		Distribution							
30	20	US27 from State Rt 824 to Pendleton Co Meter KDOT	\$885,000						\$885,000 BAN 2007
31	29-a	Orphanage Rd. 24" and 16" (from Dudley 1040 Pump Station)	\$910,000						\$910,000 BAN 2007
		Orphanage Rd. 24" and 16" - Left over BAN/Bond \$ OCB	\$300,000						\$300,000 Old BAN/Bonds
32	58a	AA Hwy. E. Alex. to Enzweiller Rd. (old U.S. 27 From E. Alex. Pike to Main-Phase 4a)	\$200,000						\$200,000 BAN 2009
		U.S. 27 From E. Alexandria Pike to Main (AA Highway Phase 4a & b) SRF Loan	\$771,000						\$771,000 SRF Loan
33	77a	Ky. 547 (Main Street) from U.S. 27 to Riley Road (Phase 3)	\$570,000						\$570,000 BAN 2007
		Ky. 547 (Main Street) from U.S. 27 to Riley Road (Phase 3) - Unfunded	\$374,200						\$374,200 BAN 2011
34	77b	Ky. 547, (Riley Road) from Main St. to AA Highway/Nelson Rd (Phase 5)	\$976,000						\$976,000 BAN 2009
		Ky. 547, (Riley Rd) from Main St. to AA Hwy./Nelson Rd (Phase 5) Unfunded	\$777,000						\$777,000 BAN 2011
35	78	Four Mile Pk. (Poplar Rdg. To Nine Mile)	\$996,000						\$996,000 BAN 2007
36	80	Water Main Replacement Program 2007 - \$2,900,000	\$2,900,000						\$2,900,000 BAN 2007
37	141	Year 2007 Rd. Imp./Water Main Replacement (Cov. Match) - Const.	\$2,100,000						\$2,100,000 BAN 2009
38	81	Mains into Unserved Areas 2007 - Subdistrict I Kenton County	\$250,000						\$250,000 BAN 2007
		Subdistrict I Surcharge		\$257,576					\$257,576 BAN 2012
39	101	Year 2008 Water Main Replacement Program	\$3,000,000						\$3,000,000 BAN 2009

2012 5-Year Capital Budget
(2012-2016)

Northern Kentucky Water District Five Year Capital Budget 2012, 2013, 2014, 2015, 2016		2011	2012	2013	2014	2015	2016	Total Project 5-Yr. Cost	Funding Source
	Projects								
40	126 42" Transmission Main from FTTP to Mook Road 36" - Design	\$400,000						\$400,000	BAN 2007
	42" Transmission Main from FTTP to Mook Road 36" - Construction	\$2,750,000						\$2,750,000	BAN 2009
41	103 Mains into Unserved Areas 2008	\$250,000						\$250,000	BAN 2009
42	142 Year 2008 Coordinated Roadway Imp./Water Main Replacement	\$2,000,000						\$2,000,000	BAN 2009
43	116 Year 2009 Water Main Replacement Program	\$3,100,000						\$3,100,000	BAN 2009
44	118 Mains into Unserved Areas 2009	\$250,000						\$250,000	BAN 2009
45	143 Year 2009 Coordinated Roadway Imp./Water Main Replacement	\$2,000,000						\$2,000,000	BAN 2009
46	162 Kenton County Urban Water Main Replacement Project Match	\$600,000						\$600,000	BAN 2009
	Mains into Unserved Areas 2006 - Subdistrict H Campbell County	\$250,000						\$250,000	BAN 2007
47	56 Subdistrict H Upgrade		\$497,018					\$497,018	BAN 2012
	Subdistrict H Surcharge (PSC Approved Amount)		\$933,842					\$933,842	BAN 2012
48	100 Stonehouse Road (old Twelve Mile Rd.) KY 10 to KY 1566				\$1,120,000			\$1,120,000	BAN 2014
	79b Dudley Discharge Redundancy Imp. Ph. 2 - 36" Interconnect	\$960,000						\$960,000	BAN 2011
49	79c Dudley Discharge Redundancy Imp. Ph. 3 - Final Interconn.	\$945,000						\$945,000	BAN 2011
	179 Senour Road from KY 16 to west of Clover Ridge (Part 1)	\$287,030						\$287,030	BAN 2009
	Senour Road from KY 16 to west of Clover Ridge (Part 2)		\$195,000					\$195,000	BAN 2012
51	124 Year 2010 Water Main Replacement Program	\$3,500,000						\$3,500,000	BAN 2011
52	130 Year 2010 Coordinated Roadway Imp./Water Main Replacement	\$2,500,000						\$2,500,000	BAN 2011
53	58b AA Hwy. from Entzweiler Rd. to Riley Rd. (old U.S. 27 From E. Alex. Pk. to Main Ph.4b)	\$974,300						\$974,300	BAN 2011
54	146 Year 2011 Water Main Replacement Program	\$400,000						\$400,000	BAN 2011
55	148 Year 2011 Coordinated Roadway Imp./Water Main Replacement	\$2,500,000						\$2,500,000	BAN 2011
56	123 KY 1280, (Siry Rd) U.S. 27 to existing 8" - 2,100' (not including Sub F. portion)		\$250,000					\$250,000	BAN 2012
57	113 KY 536, U.S. 27 to Licking Pike		\$496,000					\$496,000	BAN 2012
58	187 Highland Ave. from Kyles Lane to Hanser Regulator Pit		\$457,000					\$457,000	BAN 2012
	Madison Avenue between Dudley and Hands Pike								
59	178 Madison Pike from Mary Laidey to Hands Pike (Phase 1)		\$1,991,000					\$1,991,000	BAN 2012
	Madison Pike from Dudley Pike to Rolling Hills Drive (Phase 2)			\$1,675,000				\$1,675,000	BAN 2013
	Madison Pike from Rolling Hills Drive to Mary Laidey (Phase 3) WMR				\$1,330,000			\$1,330,000	BAN 2014
60	181 Orphanage Road between Redwood and Valley Plaza						\$1,496,000	\$1,496,000	BAN 2016
	Orphanage Road between Redwood and Horsebranch Road (Phase 1)								
61	122 Burns Road, Persimmon Grove to Flatwoods					\$1,078,000		\$1,078,000	BAN 2015
62	188 KY 16 from I-275 to TM Swim Club 16" Upgrade - KDOT Project		\$450,000					\$450,000	BAN 2012
63	189 KY 16 from TM Swim Club to TM Standpipe 16" Upgrade - KDOT Project		\$350,000					\$350,000	BAN 2012
64	144 Hands Pike from Ky 16 to Edwin Drive				\$240,000			\$240,000	BAN 2014
65	145 Ky. 16, from Hands Pike to Klette Road		\$613,000					\$613,000	BAN 2012
66	150 Mains into Unserved Areas 2012		\$2,250,000					\$2,250,000	BAN 2012
67	151 Year 2012 Coordinated Roadway Imp./Water Main Replacement		\$2,500,000					\$2,500,000	BAN 2012
68	215 Wesley Drive to Three Mill Road CC WM Interconnect			\$197,000				\$197,000	BAN 2013
69	114 Interconnect 1080/1017 12" (Pond Creek - KY 177)				\$512,000			\$512,000	BAN 2014
70	121 Independence Road, Ky. 17 to Existing 12"					\$119,000		\$119,000	BAN 2015
71	183 Mains into Unserved Areas 2013			\$250,000				\$250,000	BAN 2013
72	184 Year 2013 Coordinated Roadway Imp./Water Main Replacement			\$2,500,000				\$2,500,000	BAN 2013
73	51 Vineyard (Gunkel Rd) (Upper Nine Mile to Fender Rd)					\$786,000		\$786,000	BAN 2015
74	128 36" Licking River Crossing			\$2,806,000				\$2,806,000	BAN 2013
75	191 Mains into Unserved Areas 2014				\$2,250,000			\$2,250,000	BAN 2014
76	192 Year 2014 Coordinated Roadway Imp./Water Main Replacement				\$2,500,000			\$2,500,000	BAN 2014
77	204 Mains into Unserved Areas 2015					\$250,000		\$250,000	BAN 2015
78	205 Year 2015 Coordinated Roadway Imp./Water Main Replacement					\$2,500,000		\$2,500,000	BAN 2015
79	216 Mains into Unserved Areas 2016						\$2,250,000	\$2,250,000	BAN 2016
80	217 Year 2016 Coordinated Roadway Imp./Water Main Replacement						\$2,500,000	\$2,500,000	BAN 2016
	Sub-total Distribution	\$38,675,530	\$11,240,436	\$7,426,000	\$7,952,000	\$4,733,000	\$6,246,000	\$37,589,436	
	Needed Funding for each Year	\$12,930,500	\$11,240,436	\$7,426,000	\$7,952,000	\$4,733,000	\$6,246,000	\$37,589,436	
	Funded Projects	\$25,745,030							

Total for Year 2012 - 2016 Capital Budget	\$68,167,530	\$13,997,436	\$12,682,119	\$11,404,750	\$20,081,000	\$25,312,250	\$83,477,555	
Total Needed Funding for each Year (not in a Rate Case)	\$40,913,500	\$13,997,436	\$12,682,119	\$11,404,750	\$20,081,000	\$25,312,250	\$83,477,555	
Funded Projects (in Rate Cases)	\$47,274,130							
BAN 2011	\$24,913,500							
Projected needed funding for 2012 Rate Case(BAN 2011+ SRF)	\$40,913,500							
Funding not to be included in 2014 R.C.(Subdistrict Surcharge)	\$1,191,418							
Projected needed funding for 2014 Rate Case(BAN 2012+2013)	\$25,488,137							

HISTORICAL TRIAL BALANCE SUMMARY FOR 2012

N Ky Water District
 General Ledger

Ranges: From:
 Date: 1/1/2012
 Account: 184-0000-000

To:
 12/31/2012
 184-9999-999

Sorted By:
 Include: Account
 Posting

Inactive	Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
X	184-0145-000	Licking River Crossing 36"	\$0.00	\$293.46	\$0.00	\$293.46	\$293.46
	184-0146-000	Ky 547 from Washington St. to Nelson Rd	\$29,568.50	\$2,353.57	\$0.00	\$2,353.57	\$31,922.07
	184-0224-000	KDOT Ky 1120 12th Street	\$59,394.34	\$455.64	\$0.00	\$455.64	\$59,849.98
	184-0234-000	KDOT Ky 16 Taylor Mill Rd Phase I	\$72,778.10	\$22,629.90	\$224.46	\$22,405.44	\$95,183.54
	184-0235-000	Reconstruct Ky 16 T. Mill Road Section 2	\$76,008.09	\$7,393.86	\$513.53	\$6,880.33	\$82,888.42
	184-0237-000	KDOT US 27 from Kahns to Grants Lick	\$43,297.22	\$781.86	\$0.00	\$781.86	\$44,079.08
X	184-0239-000	Industrial Rd Water Line Project	\$62.18	\$0.00	\$0.00	\$0.00	\$62.18
	184-0242-000	Johns Hill Rd & University Dr @ NKU	\$30,839.99	\$2,186.16	\$0.00	\$2,186.16	\$33,026.15
	184-0243-000	Ky 8 Turn Lane @ Ky 1998	\$18,970.15	\$16.51	\$0.00	\$16.51	\$18,986.66
	184-0244-000	Industrial Road Phase 2	\$3,333.77	\$3,574.71	\$88.90	\$3,485.81	\$6,819.58
	184-0245-000	Turkeyfoot Rd @ Thomas More Parkway	\$0.00	\$265.24	\$0.00	\$265.24	\$265.24
	184-0247-000	Johns Hill Rd-Three Mile Rd WMR	\$0.00	\$1,513.07	\$0.00	\$1,513.07	\$1,513.07
X	184-0447-000	FTTP Post-Filtration GAC Part 1	\$20,161,950.88	\$7,667,019.81	\$0.00	\$7,667,019.81	\$27,828,970.69
	184-0457-000	TMTP Advanced Treatment & Sed. Basin Repairs	\$2,342,356.56	\$47,754.86	\$0.00	\$47,754.86	\$2,390,111.42
	184-0459-000	Dudley 1040 Hydraulic Analysis Pump Replacement	\$159,263.40	\$2,875.98	\$0.00	\$2,875.98	\$162,139.38
X	184-0460-000	Licking River Pump Station Improvements	\$680,564.20	\$57,284.23	\$0.00	\$57,284.23	\$737,848.43
X	184-0467-000	TMTP Sludge Equipment Replacement	\$26,721.42	\$250,814.46	\$0.00	\$250,814.46	\$277,535.88
	184-0470-000	R&R/FTTP Raw Water Line Part 1 & 2	\$0.00	\$26,730.07	\$0.00	\$26,730.07	\$26,730.07
X	184-0471-000	FTTP Sludge Building Roof Replacement	\$0.00	\$80,655.01	\$0.00	\$80,655.01	\$80,655.01
	184-0500-000	Misc Services / Blow off	\$3,469.61	\$0.00	\$0.00	\$0.00	\$3,469.61
X	184-0515-000	Clean Agent Suppression System	\$629.90	\$0.00	\$0.00	\$0.00	\$629.90
	184-0516-000	Children's Home Meter Pit-Ft. Mitchell	\$1,429.83	\$16,895.00	\$0.00	\$16,895.00	\$18,324.83
X	184-0517-000	Barrington Rd Water Tank Strom Water	\$48,637.14	\$21,565.14	\$0.00	\$21,565.14	\$70,202.28
	184-0519-000	Airport Emergency Meter Pit Bypass	\$0.00	\$2,982.00	\$0.00	\$2,982.00	\$2,982.00
	184-0613-000	McCullum Pk - Cox Rd Replacement	\$341,836.26	\$7,162.94	\$0.00	\$7,162.94	\$348,999.20
	184-0614-000	Dixie Hwy-Lytle Ave Boone County Line	\$20,370.38	\$367.85	\$0.00	\$367.85	\$20,738.23
X	184-0633-000	US27 from E. Alex Pk to Riley Rd Ripple Ck Phase 4	\$1,050,956.25	\$906,729.51	\$0.00	\$906,729.51	\$1,957,685.76
X	184-0635-000	Rosemont-Hilltop Dr's WM Replacement Park Hills	\$735.00	\$13.27	\$0.00	\$13.27	\$748.27
X	184-0644-000	Brookwood Dr WM Replacement - Edgewood	\$11,081.62	\$200.11	\$0.00	\$200.11	\$11,281.73
X	184-0652-000	Decoursey Pike WMR Covington	\$19,284.72	\$878,077.54	\$0.00	\$878,077.54	\$897,362.26
	184-0654-000	Sub District H - Campbell County	\$3,253,228.82	\$260,804.11	\$146,479.31	\$114,324.80	\$3,367,553.62
	184-0655-000	Sub District I - Kenton County	\$15,780.60	\$30,987.46	\$0.00	\$30,987.46	\$46,768.06
	184-0656-000	Pike St Water Main Replacement Bromley	\$25.99	\$0.00	\$0.00	\$0.00	\$25.99
	184-0657-000	Robbins St Water Main Replacement - Covington	\$25.99	\$0.00	\$0.00	\$0.00	\$25.99
	184-0661-000	Dixie Highway Sidewalk Extension	\$619.87	\$0.00	\$619.87	(\$619.87)	\$0.00
	184-0663-000	Stonehouse Rd from Flagg Springs to Oneonta Rd	\$42,433.49	\$0.00	\$0.00	\$0.00	\$42,433.49
X	184-0670-000	09 NPT Water Main Replacement	\$52,101.24	\$830,831.01	\$124.02	\$830,706.99	\$882,808.23
X	184-0675-000	Woodfill Ave Extension WMR	\$13,646.30	\$29,614.37	\$58.77	\$29,555.60	\$43,201.90
X	184-0679-000	Elsmere 2010 Coordinated WMR	\$5,954.58	\$278,968.88	\$5,778.11	\$273,190.77	\$279,145.35
	184-0680-000	Craft Rd & 16" Water Main	\$34,899.09	\$153,445.10	\$0.00	\$153,445.10	\$188,344.19
X	184-0699-000	Ft. Wright 2010 WMR	\$235,219.36	\$1,058,035.82	\$42,085.50	\$1,013,950.32	\$1,249,169.68
X	184-0701-000	Pleasant Ridge Ave Ft. Mitchell	\$2,307.49	\$120,456.95	\$108.96	\$120,347.99	\$122,655.48
	184-0702-000	Dudley Rd Reconstruction Phase 1	\$12,689.35	\$229.14	\$0.00	\$229.14	\$12,918.49
	184-0703-000	Silver Grove Melbourne Ky 8 WMR	\$4,200.14	\$6,927.53	\$0.00	\$6,927.53	\$11,127.67
X	184-0708-000	Central Row Meter Relocation	\$6,590.94	\$9,797.70	\$0.00	\$9,797.70	\$16,388.64
X	184-0712-000	Summit Dr Water Main Ft. Mitchell	\$6,878.91	\$95,913.48	\$0.00	\$95,913.48	\$102,792.39
X	184-0713-000	Herman St WMR Covington	\$153,728.39	\$159,832.31	\$1,716.58	\$158,115.73	\$311,844.12
	184-0714-000	Alexandria 2011 WMR Project	\$16,397.79	\$575,095.42	\$2,411.33	\$572,684.09	\$589,081.88
X	184-0715-000	Latonja & W. Southern Ave WMR	\$0.00	\$170,362.79	\$0.00	\$170,362.79	\$170,362.79
X	184-0716-000	Deverill St WMR - Ludlow	\$11,233.04	\$18,907.15	\$0.00	\$18,907.15	\$30,140.19
	184-0717-000	Highway Ave WMR - Covington	\$7,242.16	\$2,225.42	\$0.00	\$2,225.42	\$9,467.58
X	184-0718-000	Industrial Road (KY 1998) WMR - Cold Spring	\$111.80	\$25,229.67	\$0.00	\$25,229.67	\$25,341.47
X	184-0719-000	St Charles Nursing Home WMR	\$0.00	\$36,795.36	\$0.00	\$36,795.36	\$36,795.36

N Ky Water District

Inactive	Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance	
X	184-0720-000	Avon Drive & Avon Court WMR - Fort Mitchell	\$2,993.52	\$208,016.94	\$779.80	\$207,237.14	\$210,230.66	
	184-0721-000	St. Joseph Lane WMR - Park Hills	\$0.00	\$7,613.25	\$0.00	\$7,613.25	\$7,613.25	
X	184-0722-000	Sanders Drive WMR - Elsmere	\$0.00	\$9,308.25	\$0.00	\$9,308.25	\$9,308.25	
	184-0723-000	Donaldson Hwy 24" Corrosion	\$3,976.82	\$6,083.49	\$0.00	\$6,083.49	\$10,060.31	
X	184-0724-000	Marian Dr Water Main Replacement	\$543.66	\$117,450.41	\$36,414.78	\$81,035.63	\$81,579.29	
X	184-0725-000	Lakeside Dr WMR Alexandria	\$0.00	\$59,316.95	\$5,107.20	\$54,209.75	\$54,209.75	
X	184-0727-000	Highland Ave WMR Ft Thomas	\$0.00	\$148,712.95	\$679.46	\$148,033.49	\$148,033.49	
X	184-0728-000	Highland Ave WM Abandonment Project Ft Thomas	\$0.00	\$75,146.46	\$1,201.87	\$73,944.59	\$73,944.59	
X	184-0729-000	Carl Ct & Greenlawn Dr WMR Edgewood	\$0.00	\$74,867.43	\$216.25	\$74,651.18	\$74,651.18	
X	184-0730-000	Douglas James & MacArthur St Water Main	\$0.00	\$532,448.20	\$250,178.01	\$282,270.19	\$282,270.19	
	184-0731-000	Madison Pk from Mary Laidey Hydraulic Redundancy	\$0.00	\$12,137.43	\$0.00	\$12,137.43	\$12,137.43	
	184-0732-000	Creek Trace 12" Hydraulic Improvement Project	\$0.00	\$365.37	\$0.00	\$365.37	\$365.37	
	184-0733-000	Senour Road from Ky 16 to West of Clover Ridge WM	\$0.00	\$11,450.80	\$0.00	\$11,450.80	\$11,450.80	
X	184-0734-000	E. 41st St, Church St & Earle Ave WMR Covington	\$0.00	\$11,745.79	\$0.00	\$11,745.79	\$11,745.79	
X	184-0735-000	Highland Ave 12" WMR	\$0.00	\$23,203.00	\$0.00	\$23,203.00	\$23,203.00	
X	184-0738-000	Swan Circle & Caldwell WMR	\$0.00	\$9,273.80	\$0.00	\$9,273.80	\$9,273.80	
	184-0742-000	Church & Faye Water Main T. Mill	\$0.00	\$1,840.96	\$0.00	\$1,840.96	\$1,840.96	
X	184-0743-000	Ashton Rd WMR - Ft. Mitchell	\$0.00	\$2,516.62	\$0.00	\$2,516.62	\$2,516.62	
	184-0749-000	36" Licking River Crossing Wilder	\$0.00	\$2,117.50	\$0.00	\$2,117.50	\$2,117.50	
	184-0999-999	clearing 184's from payroll	\$3,050.17	\$279,555.56	\$282,024.70	(\$2,469.14)	\$581.03	
Grand Totals:			73	\$29,089,419.02	\$15,464,222.59	\$776,811.41	\$14,687,411.18	\$43,776,830.20

NKWD_PSCDRHearing_3_121715
Rate Case 2015-00143
Response to Q3
Witness: Heppenstall

Q3. Explain the difference in numbers on PSC 1-17 and Exhibit B, Schedule E of the cost of service study.

A3. Attached is the correct schedule an incorrect draft was inadvertently filed.

NORTHERN KENTUCKY WATER DISTRICT

CALCULATION OF CUSTOMER CHARGE

		<u>Monthly</u>	<u>Quarterly</u>
(1) Cost Related to Meters	\$ 8,607,059		
(2) Meter Equivalents X 12	1,159,356		
(3) Cost per Bill - Meter related		\$ 7.42	22.26
(4) Cost Related to Services	\$ 3,304,838		
(5) Service Equivalents X 12	1,108,704		
(6) Cost per Bill - Services related		\$ 2.98	8.94
(7) Cost Related to Billing and Collecting	\$ 2,731,677		
(8) Number of Bills	362,091		
(9) Cost per Bill - Billing and Collecting		<u>\$ 7.54</u>	<u>7.54</u>
(10) Total Customer Charge (3)+(6)+(9)		\$ 17.94	\$ 38.74

Q4. State whether there are any new significant drinking water regulations forthcoming between now and 2017.

A4. None are known between now and 2017.

Q5. Provide the most recent 2008 asset management plan.

A5. Asset management plan is being provided pursuant to a confidentiality request.